



# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023







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**A huge thank you to our funding partners**

# Report of the trustees

## Looking back over 20 years and looking forward to an exciting future

As we prepare to celebrate 20 years of Acacia in 2023/24, it feels important to pause and reflect not only on what we have achieved so far, but what our future looks like. Understanding why we do what we do and how we can help more parents with maternal mental health issues remain key questions that must be held close as we look towards the next 20 years.

The past year has felt both exciting and transitional. On the one hand, it has been yet another year of growth and change in our service delivery as we have extended our offer of support to more dads and mothers from minority ethnic communities across the city. On the other hand, we have been working hard behind the scenes to ensure that we have the right levels of support staff and back-office systems to cope with our rapid growth over the past five years but also to ensure we are fit for the future and another 20 years. We have invested in our volunteer training programme, our HR systems, our administration support, our cyber security and our safeguarding team. Although this growth is less visible, they are all vitally important for our future sustainability and success.

As we look towards our future, the heart of who we are remains unshakeable. Our Christian ethos of love, kindness and hope combined with professionalism and lived experience means we understand what families are going through and consistently go the extra mile for parents so desperately in need of support.

**Thank you to all those who have engaged, supported and partnered with us over the last year. We hope you can be part of our continuing and exciting journey.**

**Georgina Dean**

Chair of the board of trustees





# Charitable objectives and activities

The objects of the charity, as amended by special resolution dated 22 June 2023, as set out in the charity's governing document, the Articles and Memorandum of Association, are:

- a. The prevention and relief of poor mental health by the support of mothers and their families affected by pre- and post-natal depression and anxiety or other associated perinatal mental health issues
- b. To advancement of good mental health by raising awareness of the issues associated with perinatal mental health issues and anxiety among the wider public.

## Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.



# Why do we exist?

**Nationally, suicide is the leading cause of maternal deaths during pregnancy and in the first year after birth; maternal deaths by suicide have risen three-fold since 2021.**

Statutory services are struggling with a 40% increase in demand for perinatal mental health services and access to community-based maternal mental health support remains disappointingly inconsistent and patchy.

1 in 5 mothers will experience a maternal mental health issue and annually, approximately 3,000 mothers in Birmingham will be affected. Most of these parents will not be eligible for specialist care.

**Acacia aims to address these needs by filling a vital gap in local support. Delivered by parents who have experienced perinatal mental health issues, our non-judgemental support is underlined by love and care.**

## Our model of support

Acacia Family Support is a Christian charity, which for nearly two decades has been offering specialist support for families living with pre and postnatal depression and anxiety in Birmingham, in community settings. Services are based on a model of lived-experience and peer support, within a central ethos of 'love and kindness'.

Our Christian values and what they mean to us Acacia is built on a strong Christian foundation. We enable people to flourish by experiencing and responding to the love of God which inspires and challenges us to trust steadily, hope unswervingly and love unconditionally. We place equal value on every individual; welcoming people of all faiths and of none. We aim to create supportive, inclusive and energising communities where parents and families can belong, be valued, contribute and thrive.

“

**“I felt so awful when I became a mum that I wasn't enjoying my baby. I remember crying on my way to Acacia thinking “I'm going to be judged” but of course I wasn't. I felt immediately supported, understood and validated.”**

*Mum using our befriending service*

# Our model of support



# Our vision, mission and strategic aims

## Our vision

Acacia seeks a world where every family affected by pre- or post-natal mental illness receives timely and effective support close to home.

## Our mission

To improve the lives of mothers and families affected by pre- and postnatal depression (PND) and anxiety.

## Strategic aims

- To provide and promote high quality support services to those affected by pre- and post-natal depression and anxiety
- To equip communities with the skills to deliver support services to families
- To raise awareness of pre- and post-natal depression and anxiety
- To further establish Acacia as the leader in its field.

Acacia's two-year Strategic plan (2022-2024) develops these aims and identifies specific objectives and time scales for achieving these goals and ensuring Acacia's continued success. A copy of the plan is available on request.

## We are a lived experience charity

**31**

**paid staff  
(18.8 FTE)**

**50+**

**regular  
volunteers**

**88%**

**have lived-experience  
of perinatal/mental  
health issues**

**78%**

**have lived-experience  
of perinatal/mental  
health issues**



# Holly

## How I felt before Acacia's help

I felt hopeless and depressed. I was filled with sadness and felt overwhelmed by life. I was terrified that I was a bad mum, or that something was going to happen to my baby. I felt traumatised by my birthing experience and was struggling to process it.

## My experience of Acacia's service

I was nervous at first, worried about being judged. What I received was the exact opposite – absolute acceptance and support. The warmth shown, not just for me but for my wife too, was very encouraging. I felt very quickly that Acacia was a safe space for me

to explore my feelings and started to realise that I wasn't alone in how I was feeling.

## How I'm feeling now

I feel like I believe in my abilities as a mum and realise that I always was the mum I wanted to be, but I just couldn't see it through the fog of postnatal depression. I feel more confident and have met some wonderful people who have become friends and pillars of support.

## My hopes for the future

I hope to continue to remain emotionally and mentally well and to be the best mum I can be. Acacia genuinely saved me and I will be forever grateful for the love and support shown to me and my family.

“

**“Acacia genuinely saved me and I will be forever grateful for the love and support shown to me and my family.”**

*Holly*





# Who accessed our support in 2022-2023?

# 567

families  
accessed  
our support

## Severity

# 43%

of mums entered  
with severe anxiety\*

# 12%

of mums entered  
with severe depression\*

## Age

# 19%

of mums were  
25 or under

# 31

years was the average  
age of mums

## Background

The families we  
support experience  
higher than average  
levels of disadvantage  
and deprivation

# 39%

of our clients live in  
the 10% most deprived  
areas of England

We are  
extending our  
reach to mothers from  
BAME communities

# 45%

of mums  
were of  
BAME origin

## Referrals

# 52%

were self-referrals,  
the most common  
route into the service

# 48%

of referrals came from  
health professionals  
or other agencies

# 28%

of referrals came  
from health visitors  
and midwives

\* Based on 2 IAPT and NICE recommended clinical tools for measuring depression and anxiety: PHQ-9 and GAD-7 questionnaires

# New developments in 2022-23

## Service delivery

Two full time Peer Support workers (Dads and BAME)

## Service delivery

Cultural humility workshops for NHS PCREF (Patient and Carer Race Equality Framework)

## Service delivery

Launched volunteering programme training platform and database

## Infrastructure

Gained Cyber Essential accreditation and completed NHS Data Security and Protection toolkit

## Infrastructure

Recruited and expanded admin, management, HR and payroll support staff

## Infrastructure

Safeguarding audit and improvement plan

DON'T PANIC!

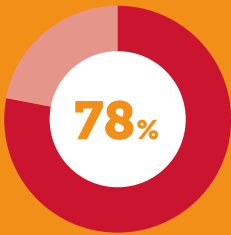




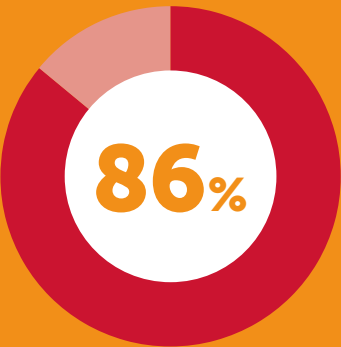
# Our impact



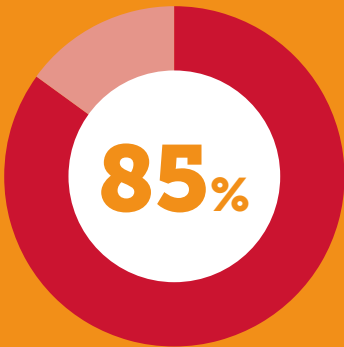
Our services significantly improve parents’ mental health. We have seen an improvement in recovery rates and beneficiary outcomes in ALL areas compared to the previous year.



had reduced  
depression and anxiety



of women had  
reduced depression



had  
reduced anxiety



felt more  
supported



would recommend Acacia  
to friends and family



felt more  
optimistic and hopeful



felt better  
able to cope



rated Acacia’s services are  
good, very good or excellent

## Supporting professionals

We delivered 18 awareness raising workshops and talks to nearly 300 maternity and perinatal health professionals including...

**12**  
cultural  
humility  
workshops

**6**  
awareness  
raising  
workshops

# Our wider impact

## **The Hearts and Minds National Partnership – growing and empowering a more inclusive perinatal mental health community across England**

We believe equitable access to good perinatal mental health support is critical. Working alongside Bluebell (Bristol and SW) and Smile (North West), our England-wide partnership of grassroots perinatal mental health VCS organisations aims to connect, support and celebrate the VCSE community in perinatal mental health across England. Over the past three years, the partnership has:

- Hosted a successful National Meet-Up in Jan 2023 with 78 attendees and a panel of national thought leaders from across the PMH landscape which received an average of 9/10 on our event feedback forms
- Developed a website for parents and professionals to access information about the Partnership and perinatal mental health VCSE support, including our England-wide interactive map of services
- Grown a social network of more than 4,500 people who are engaging with our content
- Featured 84 services on our England-wide digital map
- Saw representation from 68 services at 18 Conversation Space sessions – our free, monthly online chats
- Created 'Smart Space' our free online training resource for emerging and established VCSE groups, with 128 individuals signed up.



  
**Hearts&Minds**



# Emma's Gift

**Acacia Family Support was founded in 2003 by two local Birmingham mum and friends, Emma Borg and Rachel Gregory.**

In 2018, Emma sadly passed away. To ensure that Emma lives on in our hearts and in the lives of the families we support, the Emma's Gift project was created with the support and blessing of Emma's family.

Emma's Gift is a unique project that is at the heart of our service, offering families love, hope, kindness and compassion. Over the past 12 months Emma's Gift has:

- **Supported 36 families at home** with practical and emotional support such as cleaning, washing, holding the baby and food preparation
- **Delivered 92 'Winter Warmer' hampers** that included an insulated mug, hot chocolate, shortbread biscuits and a hot water bottle
- **Given out over 150 'Bags of Love'** to new parents joining our service (treats and small gifts to help mum, partner and baby)
- **Posted 334 welcome cards** with a tea bag to new referrals and 117 Farewell packages containing a wooden, handmade Acacia Angel and card
- **Supported the emotional wellbeing of staff** by funding 12 hours of external counselling for members of the team in addition to their existing supervision.



## How do we make sure that our services are open to all people?

Equality of opportunity and the promotion of diversity are central to Acacia's mission. We were established to help redress the stigma and discrimination that mothers and fathers with mental health problems face. Our commitment to this guides our whole organisation: from our board, through our policies, staff and volunteers, into our services and providing equal access for our beneficiaries. We are committed to promoting equality and diversity and fostering a culture that actively values difference and recognises that people from different backgrounds and experiences bring valuable insights to the workplace to enhance the way we work.

As we have grown, we have kept the voices and needs of our most vulnerable clients at the heart of our decisions. The pandemic has re-emphasised to us the vital importance of accessibility for parents with PND. This more than anything has driven us to diversify our services to enable mums to find the help that they need through a wider range of accessible and inclusive services.

By continually developing specialist services for parents whose voices are seldom heard, we have worked hard to ensure that we are breaking down barriers, eliminating discrimination and ensuring equal opportunities and access for all parents.

# How do we ensure our services are safe?

Acacia has a strong clinical governance structure to ensure effective quality and risk management and facilitating safe practice. At its core is a quality management system which incorporates comprehensive policies, processes, document control and incident reporting.

Our service development and delivery is overseen by an Operational Management Team made up of our two Directors and our senior clinical staff (Locality Managers). Our Locality Managers all receive ongoing external clinical supervision, both individual and group supervision, including case review. In turn our Locality Managers provide supervision to their staff and volunteers.

Our Operational Management Team also forms, together with the Operations Director, our Safeguarding Team. All the Locality Managers are Safeguarding Deputy's for their locality reporting to the Ops Director as safeguarding lead. Together with our robust DBS procedure for all staff and volunteers, our clinical governance system ensures that we deliver safe, outcomes driven services which are of consistently high quality, manage risk effectively, and reflect best practice.





# Finance and fundraising

We are extremely grateful to all our funders who continued to support us during the year.

2022-23 has seen yet another period of huge growth and investment into our service. We have invested in new areas of service development and have ensured that we have the internal systems, processes, people and infrastructure to enable us to be a healthy, resilient and sustainable charity as we look towards the future.

Acacia's fundraising is overseen by the Business Director with support from a community fundraising manager and two fundraising assistants. All staff are part time. Our fundraising objectives for 2023-2024 are to:

- Continue to diversify funding base and attract more core/unrestricted, multi-year funding
- Fundraise for larger, longer new grants to fund existing projects and services and recent, rapid expansion
- Maximise income opportunities presented by the NHS change from CCG to ICS structure and increased funding commitments to the voluntary sector
- Renegotiate and increase NHS contract values
- Increase the level of income from community fundraising and corporate support
- Maintain current relations with existing funders.

A full version of our fundraising strategy is contained in our 2022-24 Strategic Plan.

## Future plans

Our two-year interim business plan ends in March 2024. The charity is currently preparing a new three-year business plan for 2024-2027.

In 2023-24, we are excited to be celebrating Acacia's 20th birthday. Starting in October 2023, to coincide with our co-founder Emma Borg's Godly vision for Acacia 20 years ago, we have planned a wonderful year of celebrations including:

- A week of 20th birthday coffee mornings
- A 20<sup>th</sup> birthday AGM with all former Trustees
- A Mothers' Day celebration service in March 2024
- A big birthday party in spring 2024.

## Reserves policy

The calculation of the required level of reserves is an integral part of Acacia's planning, budget and forecast cycle. It considers:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments
- Future funding requirements.

During the year, the Trustees have reviewed their reserves policy as follows:

- **Reserves are maintained at a level which ensures that at least 3-6 months of the organisation's core activity could continue during a period of unforeseen difficulty.**

This policy will be reviewed annually or more frequently if necessary.

Acacia's un-restricted reserves at the end of the year amount to £336,936 and from this Trustees have designated £94,266 to cover the following costs:

Redundancy costs	£69,766
Dilapidation costs	£3,000
Rental commitments	£3,000
Designated project costs*	£18,500 (Becky Plummer Fund)
<b>Total</b>	<b>£94,266</b>

**This means that Acacia's non-designated free reserves are therefore £225,879 for the year being reported representing approximately 5 months budgeted 'core activity' running costs.** Trustees recognise that a continuous process of fundraising is required to ensure that reserves can be maintained at a level that is in line with the reserves policy and reflects the organisations continued desire to increase service delivery and activity.

## Risk assessment

The Trustees are constantly aware of risk and are fully aware of their responsibilities. The ongoing expansion of the charitable company's work, proposed major developments and continuing developments with government initiatives, all contribute to the need to be vigilant in identifying and managing risk. The trustees are committed to working with the senior leadership team in reviewing and updating all written policies and procedures on a regular basis. Risks associated with mental health and child protection are closely monitored and procedures are in place should these arise. All employees, voluntary workers and trustees have a DBS check in line with our DBS policy.

\* Designated towards activities in memory of Becky Plummer in conjunction with the agreed wishes of the Plummer family.



# Structure, governance and management

## Governing document

Acacia Family Support Limited is a company limited by guarantee (no. 06217626) and a registered charity (no. 1122831) governed by its Memorandum and Articles of Association.

## Appointment of trustees, induction and training

New Trustees are appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the charitable company's activities and to be able to discharge their obligations as Trustees. The chair and another trustee meet with new trustees to discuss their skills and experience and the contribution they can make to the charitable company. Induction for all new trustees includes meeting senior members of staff and discussing with them their respective roles in the organisation and meeting local members of support staff. Arrangements are made for trustees to visit the local operational centres and meet and talk with volunteers and service users if appropriate. Training days for trustees are held at least annually together with individual trustee training as requested or appropriate. The Company secretary is charged with keeping Trustees up to date with the requirements needed to fulfil their responsibilities.

## Reference and administrative information

### Trustees

Ms G Dean – Chair

Mr D Spooner

Mr D Knott

Ms H Bowen

Ms H Simnet (appointed 22 November 2022)

M Clare (Dr) (appointed 15 February 2023)

### Charity number

1122831

### Company number

06217626

### Registered office

5A Coleshill Street

Sutton Coldfield

West Midlands B72 1SD

### Independent examiner

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington CV37 7SZ

### Bankers

Unity Trust Bank plc

Nine Brindley Place

Birmingham B1 2HB

Approved by the Board and signed on its behalf by:

**Georgina Dean, Chair of Trustees**

29 November 2023

# Statement of trustees' responsibilities

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the surplus or deficit incurred by the charitable company for that year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to exist.

The trustees have overall responsibility for ensuring that the charitable company has an appropriate system of controls, financial and otherwise.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charitable company is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charitable company complies with relevant laws and regulations.



# Independent examiner's Report to the Trustees of Acacia Family Support ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 which are set out on pages 20-33.

## Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### Karen Hanlan, ACA

Member of Institute of Chartered Accountants England & Wales

Karen Hanlan Independent Examiner Ltd, 1 Saracen Close, Ettington, Warwickshire CV37 7SZ

29 November 2023





# Statement of financial activities

(including an income and expenditure account)

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income</b>					
Donations and legacies	1	190,676	92,118	<b>282,794</b>	199,341
Charitable activities	2	341,733	119,967	<b>461,700</b>	364,088
Investment Income – Bank interest		485	-	<b>485</b>	1,416
<b>Total income</b>		<b>532,894</b>	<b>212,085</b>	<b>744,979</b>	<b>564,845</b>
<b>Expenditure</b>					
Raising funds	3	52,159	-	<b>52,159</b>	44,529
Charitable activities	3	503,060	208,622	<b>711,682</b>	558,750
<b>Total expenditure</b>		<b>555,219</b>	<b>208,622</b>	<b>763,841</b>	<b>603,279</b>
<b>Net (expenditure)/income and net movement in funds for year before transfers</b>		(22,325)	3,463	<b>(18,862)</b>	<b>(38,434)</b>
Transfers		9,353	(9,353)	-	-
<b>Net (expenditure)/income and net movement in funds for year after transfers</b>		<b>(12,972)</b>	<b>(5,890)</b>	<b>(18,862)</b>	<b>(38,434)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		349,908	23,964	<b>373,872</b>	412,306
<b>Total funds carried forward</b>		<b>336,936</b>	<b>18,074</b>	<b>355,010</b>	<b>373,872</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

# Balance sheet

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	5	<b>16,791</b>	17,035
<b>Current assets</b>			
Debtors and prepayments	6	<b>34,900</b>	9,513
Cash at bank and in hand		<b>411,251</b>	501,865
		<b>446,151</b>	511,378
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	7	<b>(107,932)</b>	(154,541)
<b>Net current assets</b>		<b>338,219</b>	<b>356,837</b>
<b>Net assets</b>		<b>355,010</b>	<b>373,872</b>
<b>Funds of the charity:</b>			
Restricted funds	8	<b>18,074</b>	23,964
Unrestricted funds			
General reserves		<b>242,670</b>	268,867
Designated reserves	9	<b>94,266</b>	81,041
<b>Total charity funds</b>		<b>355,010</b>	<b>373,872</b>

The accompanying accounting policies and notes form part of these financial statements.  
Registered Company number: 06217626.

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 – however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 15.
- The directors/trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

**Georgina Dean, Chair of Trustees**

29 November 2023

# Principal accounting policies

## Status of the company

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

## Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(updated 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Acacia Family Support meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

## Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Company's key grant funders and in response to the progress made by the Company in pursuing a viable budget including the obtaining of further grants and other funds. The Company's current business plan shows that the Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

## Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charitable Company.

## Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity
- There is sufficient certainty that receipt of the income is considered probable
- The amount can be measured reliably.





## **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise staff costs, fundraising consultants fees other direct costs and an allocation of other staff involved in the raising of funds for the charity;
- Expenditure on charitable activities includes the direct costs of projects and activities undertaken to further the purposes of the charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **Tangible fixed assets**

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets as follows:

- Fixtures, fittings and equipment: 5-10 years
- Computer equipment: 3 years

Fixed assets are capitalised when their cost exceeds £500.

## **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

## **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **Deferred income**

Income is deferred when monies are received in advance relating to projects commencing after the financial year where the contract period is specified by the funder.

## **Taxation**

As a registered charity no provision is considered necessary for taxation.



## Pensions

The charity contributes into a Group Personal Pension Plan for employees. This pension plan is defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities.

# Notes to the financial statements

## 1. Donations and legacies

	2023 £	2022 £
Subscriptions and donations	63,593	60,958
Unrestricted grants	127,083	92,653
	<b>190,676</b>	153,611
Restricted grants:		
Sutton Coldfield Charitable Trust	15,000	15,000
Sutton Coldfield Town Council	10,000	-
Leathersellers' Company Charitable Fund	15,000	-
Young People's Project – various trusts	29,000	20,230
South Birmingham Centre – various trusts	500	5,500
Volunteering programme – various trusts	6,750	5,000
Other grants under £5,000	15,868	-
	<b>92,118</b>	45,730
<b>Total</b>	<b>282,794</b>	199,341

## 2. Charitable activities

	2023 £	2022 £
Unrestricted:		
NHS Birmingham Cross City Clinical Commissioning Group	95,788	92,416
Birmingham & Solihull Mental Health Foundation Trust – Dads/BAME Awareness projects	127,242	65,418
Birmingham Women & Children's NHS Foundation Trust – YPP	50,690	50,000
Central & NW London NHS Foundation Trust – Bedford, Luton & Milton Keynes project	48,465	36,535
Birmingham & Solihull Mental Health Foundation Trust – Patient Carers Race Equalities Framework Funding	19,548	-
	<b>341,733</b>	244,369
Restricted:		
Big Lottery Community Fund – project support 2021 to 2024	76,294	61,945
Big Lottery Fund – COVID 19 emergency funding	-	24,980
Hearts & Minds Partnership	43,673	32,794
	<b>119,967</b>	119,719
	<b>461,700</b>	364,088



### 3. Expenditure

<b>Expenditure on charitable activities comprises:</b>	<b>Restricted project costs £</b>	<b>Direct charitable activity £</b>	<b>Support and governance costs £</b>	<b>2023 £</b>
Salary costs	147,155	326,808	64,069	<b>538,032</b>
Freelance fees	3,795	2,505	1,485	<b>7,785</b>
Project running costs	11,095	25,319	367	<b>36,781</b>
Evaluation and impact	10,900	4,325	-	<b>15,225</b>
Printing and publicity	9	2,701	962	<b>3,672</b>
Staff travel	468	79	248	<b>795</b>
Depreciation	525	9,033	40	<b>9,598</b>
Office costs	3,140	6,092	27,130	<b>36,362</b>
Premises costs	12,299	-	12,948	<b>25,247</b>
Insurance	-	-	3,138	<b>3,138</b>
Finance costs	-	-	8,832	<b>8,832</b>
Staff/trustee training	1,973	2,316	737	<b>5,026</b>
Volunteer costs	17,263	1,927	-	<b>19,190</b>
Independent Examiners fee	-	-	1,700	<b>1,700</b>
Trustee expenses & meetings	-	-	299	<b>299</b>
<b>Total</b>	<b>208,622</b>	<b>381,105</b>	<b>121,955</b>	<b>711,682</b>

### 3. Expenditure (continued)

<b>Expenditure on charitable activities comprises:</b>	<b>Restricted project costs £</b>	<b>Direct charitable activity £</b>	<b>Support and governance costs £</b>	<b>2022 £</b>
Salary costs	155,614	268,873	20,726	<b>445,213</b>
Freelance fees	-	5,619	-	<b>5,619</b>
Project running costs	10,847	18,170	-	<b>29,017</b>
Printing and publicity	-	-	1,785	<b>1,785</b>
Staff travel	-	-	155	<b>155</b>
Depreciation	618	688	7,045	<b>8,351</b>
Office costs	4,125	-	20,176	<b>24,301</b>
Premises costs	10,000	-	9,042	<b>19,042</b>
Insurance	-	-	3,073	<b>3,073</b>
Finance costs	-	-	10,966	<b>10,966</b>
Overhead recovery	2,643	-	-	<b>2,643</b>
Staff/trustee training	-	-	1,497	<b>1,497</b>
Volunteer costs	5,320	392	-	<b>5,712</b>
Independent Examiners fee	-	-	1,250	<b>1,250</b>
Legal and professional fees	-	-	126	<b>126</b>
<b>Total</b>	<b>189,167</b>	<b>293,742</b>	<b>75,841</b>	<b>558,750</b>

<b>Costs of raising funds comprise:</b>	<b>2023 £</b>	<b>2022 £</b>
Salary costs	<b>37,612</b>	30,099
Fundraising consultant fees	<b>4,625</b>	-
Fundraising activity costs and platform fees	<b>9,922</b>	14,430
<b>Total</b>	<b>52,159</b>	44,529

## 4. Analysis of staff costs, trustee remuneration and expenses

	2023 £	2022 £
Salaries	524,303	441,570
National Insurance	31,595	18,393
Pension costs	19,746	15,349
<b>Total</b>	<b>575,644</b>	475,312

The Charitable Company employed the full-time equivalent of 18.0 (2022: 16.6) staff during the year.

No employees had benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No expenses were reimbursed to Trustees during the year.

Trustee Indemnity Insurance is paid for by the charity as part of its overall insurance cover.

The key management personnel of the charity comprise the trustees, the Operations Director and the Business Support Director. Trustees receive no remuneration or other benefits from the charity. The remuneration, including pension contributions, of key management personnel for the year was £67,299 (2022: £65,910).

## 5. Tangible fixed assets

	Fixture, fittings and equipment £
<b>Cost</b>	
At beginning of year	53,503
Additions	9,354
At end of year	62,857
<b>Depreciation</b>	
At beginning of year	36,468
Charge for the year	9,598
At end of year	46,066
<b>Net book value</b>	
<b>At 31 March 2022</b>	<b>16,791</b>
At 31 March 2021	17,035



## 6. Debtors

	2023 £	2022 £
Prepayments	6,296	5,663
Grants and donations receivable	28,604	3,850
	<b>34,900</b>	9,513

## 7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	18,449	17,364
Accruals	2,852	1,681
Deferred income	86,631	135,496
	<b>107,932</b>	154,541

Movements in deferred income are as follows:

	£
At beginning of year	135,496
Released to income in year	(135,496)
Deferred in year	86,631
At end of year	<b>86,631</b>

Deferred income relates to funding received in advance for the forthcoming financial year.

## 8. Restricted funds

The income funds of the charity include restricted funds comprising the following amounts which have been applied for specific purposes:

<b>2023</b>	<b>Balance at beginning of year £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at end of year £</b>
Big Lottery Community Fund 2020-2025	-	76,294	(79,036)	-	(2,742)
Emma's Fund	14,554	-	(6,167)	-	8,387
Sutton Coldfield Charitable Trust	-	15,000	(15,000)	-	-
Sutton Coldfield Town Council	-	10,000	(10,000)	-	-
Leathersellers' Company Charitable Fund	-	15,000	(15,000)	-	-
Hearts & Minds Partnership	4,037	43,673	(41,423)	-	6,287
South Birmingham Centre Funding	-	500	(500)	-	-
Young People's Project	5,373	29,000	(29,005)	-	5,368
Capital appeal	-	10,468	(341)	(9,353)	774
Volunteering Project	-	6,750	(6,750)	-	-
Virtual Services Team	-	5,400	(5,400)	-	-
<b>Total</b>	<b>23,964</b>	<b>212,085</b>	<b>(208,622)</b>	<b>(9,353)</b>	<b>18,074</b>

### Big Lottery Funds

Project funding by the BIG Lottery to run activities linked to Acacia's support services in South Birmingham, funding Acacia's group work project and volunteer programme.

### Emma's Fund

Donations received from friends and family of Emma Borg, founder of Acacia, after her death in September 2018. With support from Emma's family, the charity have developed Emma's Gift, an Acacia project that funds small gifts and essential items for families, service providers to offer practical support in families' homes and emergency items.

### Sutton Coldfield Charitable

Grant towards the running costs of the Charitable Company's head office in Sutton Coldfield and towards the salary of the Centre Manager in Walmley.

**Sutton Coldfield Town Council**

Grant towards running costs of our Sutton Coldfield project.

**Leathersellers' Company Charitable Fund**

Grant towards the costs of training videos for volunteers.

**Hearts & Minds Partnership**

Funding from the Community Fund's England-wide Partnerships Fund to develop a grassroots partnership of perinatal mental health VCS organisations.

**South Birmingham Centre**

Project funding to run Acacia's services across South Birmingham.

**Young People's Project**

Project funding towards the development and running of a specialist young parents (school age to 21) pre and postnatal depression support project.

**Capital appeal**

Grants towards new laptops and screens.

**Volunteering project**

Funding towards the volunteering programme.

**Virtual Services Team**

Grant towards the salary costs of the Virtual Services Team Manager

**Acacia Family Support**

Trustees' Report and Financial Statements for the year ended 31 March 2023



<b>2022</b>	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Big Lottery Fund COVID 19	814	24,980	(25,308)	(486)	-
Big Lottery Community Fund 2020-2025	-	61,945	(66,603)	4,658	-
Emma's Fund	15,503	-	(949)	-	14,554
Sutton Coldfield Charitable Trust	-	15,000	(15,000)	-	-
Hearts & Minds Partnership	4,753	32,794	(33,510)	-	4,037
South Birmingham Centre Funding	-	5,500	(5,500)	-	-
Young People's Project	12,865	20,230	(27,723)	-	5,373
Birmingham & Solihull Mental Health Foundation Trust	9,254	-	(9,254)	-	-
Volunteering Project	342	5,000	(5,320)	(21)	-
Richard Kilcuppe's Charity – Volunteering	-	500	(158)	-	342
<b>Total</b>	43,531	165,449	(189,167)	4,151	23,964

## 9. Designated funds

Funds have been designated by the Trustees to cover costs of redundancy (£69,766), dilapidations (£3,000) and rental commitments (£3,000) that would all fall due in the event of a winding up of operations. A further fund of £18,500 has also been set aside this year towards activities in memory of Becky Plummer in conjunction with the agreed wishes of the Plummer family.

## 10. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	2023 total £
Fixed assets	-	16,791	16,791
Current assets	45,705	400,446	446,151
Current liabilities	(27,631)	(80,301)	(107,932)
<b>Total funds</b>	18,074	336,936	355,010

	Restricted funds £	Unrestricted funds £	2022 total £
Fixed assets	-	17,035	17,035
Current assets	59,258	452,120	511,378
Current liabilities	(35,294)	(119,247)	(154,541)
<b>Total funds</b>	<b>23,964</b>	<b>349,908</b>	<b>373,872</b>

## 11. Operating lease commitments

Expiring:	2023 £	2022 £
Within one year	-	-
Between two and five years	<b>3,000</b>	-

## 12. Controlling interests

The charity is controlled by the trustees.

## 13. Related party transactions

There were no transactions with related parties in the year.

## 14. Comparative statement of financial activities for 2022

	Unrestricted funds £	Restricted funds £	Total £
<b>Income</b>			
Donations and legacies	153,611	45,730	199,341
Charitable activities	244,369	119,719	364,088
Investment income – bank interest	1,416	-	1,416
<b>Total income</b>	<b>399,396</b>	<b>165,449</b>	<b>564,845</b>
<b>Expenditure</b>			
Raising funds	44,529	-	44,529
Charitable activities	369,583	189,167	558,750
<b>Total expenditure</b>	<b>414,112</b>	<b>189,167</b>	<b>603,279</b>
<b>Net expenditure and net movement in funds for year before transfers</b>	<b>(14,716)</b>	<b>(23,718)</b>	<b>(38,434)</b>
Transfers	(4,151)	4,151	-
Net expenditure and net movement in funds for year after transfers	(18,867)	(19,567)	(38,434)
<b>Reconciliation of funds:</b>			
Total funds brought forward	368,775	43,531	412,306
<b>Total funds carried forward</b>	<b>349,908</b>	<b>23,964</b>	<b>373,872</b>



## A huge thank you to all of our funding partners

Thanks go to all the trusts, foundations and NHS teams who supported us through the financial year. We are hugely grateful for the support we continue to receive from so many. We couldn't do it without you. Thank you.



**NHS**  
Birmingham and Solihull  
Mental Health  
NHS Foundation Trust

**NHS**  
Birmingham and Solihull  
Clinical Commissioning Group

**NHS**  
Birmingham Women's  
and Children's  
NHS Foundation Trust



The **Eveson**  
Charitable Trust



### Acacia Family Support

5a Coleshill Street, Sutton Coldfield, West Midlands B72 1SD

0121 301 5990

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