

ACORNS (NORTH TYNESIDE)

A company limited by guarantee

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 Mar 2023

Charity number 1157078

Company number 08838624

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives:

The principal object of the charity is to relieve the needs of children and young people, adults and families who have suffered from and/or are likely to suffer from violence in their homes or elsewhere particularly by the provision of support services and advice calculated to relieve those needs.

Our Mission Statement:

We support children, young people and families affected by domestic violence and abuse. We aim to help survivors to recognise their own strengths and skills, putting the power of their recovery in their hands. Together, we stand tall.

Our Aims:

We will safeguard and promote the safety, welfare and rights of children, young people and their families who have suffered from violence and abuse within their home. We aim to:

- Improve the physical and mental health and well-being of families who have been impacted by domestic abuse;
- Increase their personal resources by building self-esteem, confidence and assertiveness;
- Empower them to increase their self-efficacy and live safely and independently;
- Connect them to like-minded peers and reduce isolation, improving personal support networks and reducing the need for intensive intervention in the future.

Significant activities:

Acorns has been providing much valued services to victims and survivors of domestic violence aged four to 18 and their family members in the heart of North Tyneside for over 20 years, and we have been delivering services in Northumberland since 2018. Acorns specialises in play therapy and one-to-one trauma informed counselling services, as well as offering parent and carer support, group work, prevention and healthy relationships work in schools and colleges, and one-to-one mental health and wellbeing support, in house, and in schools and the community.

Public benefit:

Acorns works with survivors of domestic abuse of all ages towards achieving positive outcomes. Specialist services have been developed to tackle the incidence and impact of domestic violence and abuse by improving safety, improving mental and physical health, increasing self-esteem and confidence and thereby increasing individual and family life chances. Information is effectively promoted to partner agencies and within the community to ensure services reach those in the greatest need and with a particular focus on safeguarding children, young people and adults at risk of harm.

The trustees consider that they comply with their duty in Section 4 of the Charities Act 2006 to have due regard to public benefit.

Volunteers:

Acorns holds volunteers in high regard for their contributions at all levels of the organisation. This includes trustee duties, fundraising and individual and group peer support, as well as our highly valued adult counselling team. All volunteers receive induction and ongoing supervision and training.

ACHIEVEMENTS AND PERFORMANCE 2022/2023

Context and background:

We support children, young people and families affected by domestic violence and abuse in North Tyneside and Northumberland. We aim to help survivors to recognise their own strengths and skills, putting the power of their recovery in their hands. Together, we stand tall.

We offer a range of services under our priorities 'Prevent, Cope, Participate and Recover' including counselling and play, music and art therapy, and practical and well-being support and outreach services which include 1-1 emotional, mental health & wellbeing and practical support, group educational programmes, flexible drop-in services and a crisis service, for children and young people aged 4-18 (Up to 25 with SEN), their non-abusing carers and other family members.

We are a trauma informed organisation and all our services are designed around the needs of the individual and/or the family unit. We provide our services free, both at our two premises in North Shields, and out in the community and within schools, colleges and children's centres. We have lots of experience of delivering domestic abuse services and of developing and maintaining our services to meet the ongoing needs of the families we work with.

Entry into the service is through children's referrals. If a child has been accepted for one of our children's services, this opens up access to additional services for the rest of the family, including a variety of supplementary activities and groups. This holistic, service user led approach aims to strengthen the family unit, focussing on resilience while improving attachment, trust and familial bonds.

One Door – Many Rooms:

We provide a three-tier service, and families work with us to put together a bespoke care plan, based on their individual needs:

Tier 1 - Prevent

Advice & guidance and signposting for the whole family

- Text helpline for young people
- Prevention programmes – 4Real (healthy relationships)
- Psychoeducational and introductory workshops for parents
- Drop in and flexible support services

Tier 2 – Cope

- Crisis support First Response Service for children aged 11+ - risk & safety planning
- Group programmes – Roots (age 8-12 – wellbeing and coping strategies) and Healing Together®
- Emotional and practical support for carers (Family Support Service)
- Advocacy for adults and children
- Ad hoc interim support while awaiting counselling

Tier 3 - Recovery

- Counselling and music, art and play therapy for children and young people including Theraplay® and Traumaplay®
- Family therapies and family group work
- One to one mental health and wellbeing case work, both in house and in schools and the community
- Parent/carer counselling service

Participation

- Whole family free activities to promote bonding and attachment for example; sports/water sports/day trips/short programmes
- Adult peer support groups (parental engagement) - 'Intro to Acorns' sessions, crafts, coffee mornings, psychoeducation
- Open days and seasonal events
- Acorns Youth Panel - survivor voice panel, young people aged 13+, who deliver events, projects, marketing materials, and report to local domestic abuse strategic boards to ensure their voices are heard.

The impact of our work

Domestic abuse is a complex form of trauma, which presents in complex ways. Survivors may experience a wide range of effects such as: high levels of anxiety; self-blame; low self-esteem and self-worth; exhaustion; fear; anxiety; depression; loss of self-efficacy; social isolation; loss of trust; traumatic bonding; diminished perceptions of alternatives; hyper-arousal; hyper-vigilance; and impaired decision-making and problem-solving abilities.

Our work aims to:

- Improve the physical, mental health and well-being of service users who have been impacted by trauma;
- Increase their personal resources by building self-esteem, confidence and assertiveness;
- Empower them to increase their self-efficacy and live safely and independently.

The key elements of the TIME (trauma informed model of empowerment) model we use are:

- Place and retain the survivor at the centre of practice;
- Continuous assessment of need through review and reflection;
- Accessible: enable survivors to benefit from support;
- Responsive: meet survivors' needs;
- Adaptable: to respond to the needs of survivors at each point of contact;
- Safe environment: supporting survivors to reconnect with a sense of self and control;
- Relational connection to build relationships: facilitated through trust, compassion and empathy;
- Empowerment: identify and promote strengths;
- Effective interventions meet survivors needs: reduce the impacts of trauma.

Our range of services can be put together as a holistic package for a family, ensuring their needs are met. This approach involves the whole family in decision making, and families work with us to develop their own support plans. We only work with families, not single adults for which other services are available.

We also provide access to family therapies and attachment work, and access to supplementary whole family activities, to help strengthen the family bonds and rebuild trust.

We work with children, young people and adults, and with more than one family member at a time. The vast majority of adults who use our services are women - around 94%, however we do work with non-abusing male carers and we are seeing an increase in the number of men who are accessing our services.

The families who access our services say:

"XXX really felt she found a place and a person that understood her and helped her understand herself better"

"My daughter looked forward to her weekly support sessions. I felt we were given a lot support at Acorns and we have got through some struggles."

"Very welcoming and a very homely environment. From the moment you come in very friendly and caring staff ;)) My child's happiness & feeling important."

"Relaxed environment with family orientated atmosphere. Staff very friendly and approachable. Any concerns were addressed. Also free tea, coffee & biscuits."

"It was a real peace of mind having a safe place to come to where XXX could play and open up about her feelings in a way she may have worried about opening up to her family with."

"She is sad it's coming to an end - she loves it. She tells me every week what she's been up to in her sessions. She was even sad that school was closed this Monday because it meant she didn't have an Acorns session! I've bought her a game for Christmas that she plays with you so we can play together as a family."

"I go to college and they have offered further support but right now I say that I have you to help. You know where I come from and right now that's enough"

"x came home and we ended up having a conversation around her sessions. She told me things that bothered her in the past when I was getting to know my step children and I never knew this. It was a hard but beautiful conversation. We already have a brilliant relationship and so far her sessions are validating her feelings- enough to be able to come home and share things"

"I don't expect the answers but just knowing I can call up and get advice which helps me make the right decisions. I second guess myself all the time so just feeling able to spill out things is a god send. No one tells you how to be a parent or there's no what to do book. I only want the best for my daughter and love her dearly but know she sometimes feels I am against her. You knowing her and also me really helps us. Having access to Acorns, especially when you were the only ones that gave me the feeling that I am believed is something I will be forever grateful for."

Improving the lives of the people that use our services

Across all our teams and services, in 2022-2023, Acorns offered 6399 sessions (2021-2022 – 5275) and delivered 5600 sessions (2021-2022 – 4143) to 445 children and young people, and 118 adults. It was our busiest ever year, and this clearly demonstrated the impact of the extra funding we gratefully secured. We enjoyed a fantastic engagement rate of 83% across services (2021-2022 – 78%).

We recognise and acknowledge the dedication and hard work of our excellent, multi-skilled staff team, who have made this possible.

We received over 600 referrals for our services in 2022-2023.

- Our Recovery team in North Tyneside worked with 147 children and young people;
- Our Recovery Team in Northumberland worked with 113 children and young people;
- Our Mental Health & Wellbeing Team working with 185 children and young people;
- Our Family Support team supported 52 parents/carers;
- Our Adult Counselling Team supported 66 parents/carers.
- 259 individuals accessed our group programmes and our free family activities.
- The team delivered information sharing sessions to over 300 professionals at meetings, events and focus groups, and training sessions.

We record all of our case work on our bespoke case management system, Charity Log. This allows us to report on a wide range of data, which then feeds into our ongoing service improvements.

In addition, we carry out comprehensive evaluations with both primary carer and young person, including:

- ✓ Use of the CORE-IMS clinical monitoring tool which measures clinical improvements in mood and wellbeing for adults accessing their own therapy;
- ✓ The use of the Short Warwick Edinburgh Mental Health & Wellbeing Scale, for our outreach work with children and young people, and our family support work with parents and carers;
- ✓ The use of the SDQ (Strengths & Difficulties Questionnaire) for children and young people accessing therapeutic services.

All of our tools show positive improvements in mental health and wellbeing. We ask a number of evaluation questions when an intervention is complete. Where 5 is the best it can be, and 1 is the worst it can be, to the question “How were things going for you before you came to Acorns” the average response was ‘2’. To the question, “How are things going for you/your child now that your work with us has come to an end”, the average response was ‘4.6’. To the question, “In general, how would you rate the service you have received at Acorns”, the average response was ‘4.9’.

Volunteers

Our volunteer development continues and the volunteer work in our adult counselling service is well established with the service performing extremely highly in this period. The CORE data from this service shows an improvement in 89% of completed cases, which is a fantastic result when working with trauma and this client group. Overall average of scores shows consistent improvement with scores dropping from Moderate Severe clinical need to Mild clinical need.

We now have a core group of 10 dedicated volunteers for our adult counselling service, and our trainee children's counsellor continues to excel. In 23-24 we hope to offer additional volunteer opportunities within our Family Support team, creating opportunities for peer support for parents and carers.

Partnership Working

We managed to connect with people in a number of ways:

- ✓ Partnership work is a strength across all of our teams, and something that has been acknowledged across the board in staff reports. Workers talk about the importance of their relationships with schools, early help workers, youth justice and others. We know we can achieve better outcomes for children and young people when we can work together effectively and feedback from our partners is very important to us;
- ✓ We are part of an integrated service of providers in Northumberland, and work closely with Harbour, NDAS (Northumberland Domestic Abuse Service), Cygnus Support and Rape Crisis to support survivors and their families. In North Tyneside and Northumberland we work on a multi-agency level to ensure the safety of our beneficiaries;
- ✓ We have a partnership with North Tyneside Art Studio and share a local community hub in Wallsend that brings people in the local community together, improving mental health and reducing isolation;
- ✓ We delivered a presentation to school designated safeguarding leads to increase awareness of post separation abuse in relation to safeguarding and support for families as well as sharing important messages from our youth panel;
- ✓ Our Family Support team delivered regular wellbeing workshops, 'Welcome to Acorns' sessions and seasonal activities from our Wallsend Hub.

Financial Stability

In this period, we successfully managed all contracts and grants reaching targets and milestones as required.

We received funding from a range of sources including:

- ✓ North Tyneside Council
- ✓ Children in Need
- ✓ North Tyneside CCG Small Grants
- ✓ Northumbria Police & Crime Commissioner – x4 funding streams
- ✓ Northumberland CC
- ✓ The Angus Lawson Memorial Trust
- ✓ Trusthouse Charitable Foundation
- ✓ Masonic Charitable Foundation
- ✓ Sir James Knott Trust
- ✓ National Lottery Community Fund

In total, in this financial year we received income from 13 separate funding sources, and we have also raised over £30,000 from fundraising, donations, and one off unrestricted grants.

Networking and Information Sharing

Our website is regularly updated, and we connect with service users, the public and professional through our Facebook, Instagram, Twitter and Linked In pages. We are registered for Google My Business, and our latest insights report tells us that between November 2022 and April 2023 we registered:

- ✓ 834 business interactions
- ✓ 4215 people viewed
- ✓ 139 calls made
- ✓ 282 directions
- ✓ 413 website clicks

Strengthening the organisation

Training

Staff have undertaken various training opportunities throughout the year, including child protection, first aid, data protection, equality and diversity and health & safety training, as well as undertaking continuous professional development opportunities appropriate to their roles, such as Traumaplay © and our TIME (Trauma informed model of empowerment) training.

Organisational Development

This year, we have:

- ✓ Continued to improve our case management and reporting systems, and our outcome measurement;
- ✓ Continued to invest in IT hardware and software;
- ✓ Maintained a full staff team
- ✓ Refined monitoring systems and started seeing trends emerge in data.

FINANCIAL REVIEW

Reserves policy

We aim to maintain a level of free reserves sufficient to meet the charity's working capital requirements for at least 6 months in the event of a significant drop in funding. The reserves are needed to meet the working capital requirements of the charity in order to maintain the charity's current activities. The Trustees are aware that the present level of reserves available to the charity of £200,866 equivalent to four months of annual expenditure does not meet this target level and plan to address this with future operational surpluses.

Financial position

Incoming resources in the period were £628,004 (2022: £595,339). Of this amount £217,220 (2022: £295,805) related to restricted project activities. There was a surplus of £3,945 (2022: £42,690) in the period. At 31 March 2023 total reserves were £200,866 (2022: £196,921) of which restricted funds were £nil (2022: £20,784) and unrestricted funds were £200,866 (2022: £176,137).

Acorns could not carry out the work that it does without the generous support of its funders. We are grateful to North Tyneside Council, Children in Need, North Tyneside Clinical Commissioning Group

Small Grants, the Northumbria Office of the Police and Crime Commissioner, Northumberland CC, The Angus Lawson Memorial Trust, Trusthouse Charitable Foundation, Masonic Charitable Foundation, Sir James Knott Trust, and the National Lottery Community Fund for their valued support.

Going concern statement

The trustees have carried out an assessment of the charity's ability to continue as a going concern. The trustees consider that there are no material uncertainties affecting the current year's accounts and that adequate resources continue to be available to fund the activities of the charity for the next 12 to 18 months, on this basis the trustees are of the view that the charity is a going concern.

Risk Management

The Trustees have a risk management strategy that comprises:

- An annual review of the risks the charity may face;
- The implementation and review of a formal risk mapping system and procedures to mitigate identified risks;
- The implementation of systems and procedures designed to minimise any potential impact on the Trust should they materialise.

Due to uncertainty in the economic climate and to mitigate significant external risks to funding the organisation undertakes an annual strategic review. Each year the organisation produces updated Business and Action Plans on which trustees and staff are fully consulted and these are reviewed against progress quarterly. They are very much working documents which recognise the need for diversification, development, and expansion of the Charity's core functions. A key element in the management of financial risk is the setting of a Reserves Policy and its regular review by trustees.

FUTURE PLANS

After a more settled year, we hope that Acorns will continue to experience a period of stability and routine in the coming financial year, after a period of growth, disruption and major changes and adaptations.

We continue to horizon scan for suitable funding opportunities, to ensure our ongoing sustainability.

We have secured professional consultancy advice to explore our options for new more suitable premises.

Our Youth Panel is going from strength to strength and plan to increase their representation in Northumberland in the coming months.

In 2023-2024 we will explore opportunities to generate our own income, and increase the level of support we get through corporate fundraising.

ACORNS (NORTH TYNESIDE)
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered company number:
08838624 (England and Wales)

Registered charity number:
1157078

Registered office
7 Alma Place
North Shields
Tyne and Wear
NE29 0LZ

Trustees
Ruth Lewis
Keith John Williamson - Treasurer
Deborah Heron – Deputy Chair
Fabienne Thompson - Chair
Stefenie Anderson
Lisa Stephenson

Company Secretary
A Traynor

Key Management Personnel
A Traynor

Independent Examiner
Jim Dodds
33 The Glebe
Stannington
Northumberland
NE61 6HW

Bankers
Barclays Bank Plc
3 Northumberland Square
North Shields
Tyne and Wear
NE30 1QX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Acorns (North Tyneside) is a charitable company limited by guarantee, incorporated on 9th January 2014 and registered as a charity on 16th May 2014. The company was established under Articles of Association establishing the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Charity must have a minimum of three trustees with no maximum, the age eligibility is 16 years or over, all of whom must support the objects of the charity. The trustees are elected on a rolling basis at Board Meetings.

Organisational structure

The charity and its property are administered and managed by the trustees in accordance with the Memorandum, the Articles and the Companies and Charities Acts.

Induction and training of new trustees

New trustees meet with the Chief Officer and the Board who provide them with a comprehensive introduction to the workings and ethos of Acorns. They receive the charitable status handbook, a copy of the Articles and the last published Financial Statements and are offered training in areas where they perceive they may have weaknesses.

Working Relationships

We work closely with the local authority domestic abuse teams, children's services and with Harbour, and local schools and colleges to support families affected by domestic abuse. We feed into MARAC (Multi-agency Risk Assessment Conference) processes and are members of the North Tyneside and Northumberland Domestic Abuse Partnerships, and are involved with the Domestic Abuse Champions scheme.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENT

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

TRUSTEES ANNUAL REPORT
For the year ended 31 March 2023

- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 10 August 2023 and signed on its behalf by:



Fabienne Thompson
Chairperson

ACORNS (NORTH TYNESIDE)

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Acorns (North Tyneside) for the year ended 31 March 2023, which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other 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.

Jim Dodds
33 The Glebe
Stannington
NE61 6HW

Date 17 August 2023:



ACORNS (NORTH TYNESIDE)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	6	36,084	-	36,084	63,057
Charitable activities					
Grants and contracts	7	369,321	217,220	586,541	527,691
Other trading activities	8	5,364	-	5,364	4,576
Investments	9	15	-	15	15
Total income		410,784	217,220	628,004	595,339
Expenditure on:					
Raising funds	10	251	-	251	833
Charitable activities					
Operation of the charity	11	385,804	238,004	623,808	551,816
Total expenditure		386,055	238,004	624,059	552,649
Net income/(expenditure) and net movement of funds		24,729	(20,784)	3,945	42,690
Reconciliation of funds					
Total funds brought forward		176,137	20,784	196,921	154,231
Total funds carried forward		200,866	-	200,866	196,921

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form an integral part of these accounts.

ACORNS (NORTH TYNESIDE)

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Charity Number 1157078

Company Number 08838624

BALANCE SHEET

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<u>Current assets</u>					
Debtors	18	10,931		-	
Cash at bank and in hand	19	224,386		284,940	
Total current assets		235,317		284,940	
Creditors: amounts falling due within one year	20	(34,451)		(88,019)	
Net current assets			200,866		196,921
Total assets less current liabilities			200,866		196,921
Total net assets or liabilities			200,866		196,921
<u>Funds of the charity</u>					
Unrestricted income funds			200,866		176,137
Restricted income funds			-		20,784
Total funds			200,866		196,921

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 16 to 25 form an integral part of these accounts.

These financial statements were approved by the Board on: 10 August 2023

and are signed on its behalf by:

Keith Williamson



Trustee

ACORNS (NORTH TYNESIDE)

(A company limited by guarantee)

Charity Number 1157078

Company Number 08838624

STATEMENT OF CASH FLOWS

For the year ended 31 March 2023

	Notes	2023 £	2022 £
<u>Cash flows from operating activities</u>			
Net Movement in funds		3,945	42,690
<u>Add back:</u>			
Deduct interest income shown in investment activities		(15)	(15)
Increase in inventory		-	-
Increase in trade receivables		(10,931)	14,914
Decrease in trade payables		(53,568)	(26,519)
<i>Cash generated from operations</i>		(60,569)	31,070
<u>Cash flow from investing activities</u>			
Interest received		15	15
<i>Net cash used in investing activities</i>		15	15
 Decrease in cash and cash equivalents		 (60,554)	 31,085
Cash and cash equivalents at start of year		284,940	253,855
Cash and cash equivalents at end of year		224,386	284,940

The notes on pages 16 to 25 form an integral part of these accounts.

ACORNS (NORTH TYNESIDE)

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Acorns (North Tyneside) meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £200,866 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

ACORNS (NORTH TYNESIDE)

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

All expenditure is accounted for on an accrual basis. Expenditure on charitable activities includes the costs of services to families and other activities undertaken to further the purposes of the charity and their associated

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4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

4.6 Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

The Charity currently has no tangible fixed assets.

5.2 Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt.

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For the year ended 31 March 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Donations and legacies				
Donations	12,042	-	12,042	9,281
Grey College	8,542	-	8,542	-
The Bay Church	5,500	-	5,500	-
The Elsie Davis Trust	5,000	-	5,000	-
Community Foundation Reed Trust	-	-	-	4,500
Community Foundation Covid Recovery Fund	-	-	-	25,000
Community Foundation Pea Green Boat Fund	-	-	-	7,500
Community Foundation Northumberland Village Homes Trust	-	-	-	5,000
Community Foundation	-	-	-	6,776
Masonic Charitable Foundation	5,000	-	5,000	5,000
	<u>36,084</u>	<u>-</u>	<u>36,084</u>	<u>63,057</u>
7 Charitable activities				
<u>Income from grants</u>				
National Lottery Fund RC North East Region	15,000	25,000	40,000	20,000
BBC Children in Need	500	33,526	34,026	33,526
LGA Foundation	-	-	-	10,000
Wellesley Trust	-	-	-	10,000
Trusthouse Charitable Foundation	30,000	-	30,000	30,000
Sir James Knott Trust	-	10,000	10,000	10,000
Garfield Western Foundation	-	-	-	25,000
Postcode Trust	-	-	-	20,000
Scottish Power Foundation Award	-	-	-	18,421
Lloyds Bank Foundation	-	-	-	5,368
Angus Lawson Memorial Trust	-	20,000	20,000	24,479
Mind Covid Response Fund	-	-	-	7,483
Other small grants	930	-	930	-
<i>Sub total</i>	<u>46,430</u>	<u>88,526</u>	<u>134,956</u>	<u>214,277</u>

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For the year ended 31 March 2023

7 Charitable activities continued

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<i>Brought forward</i>	46,430	88,526	134,956	214,277
<u>Statutory income</u>				
North Tyneside Council	189,213	-	189,213	101,549
North Tyneside CCG	16,314	-	16,314	19,027
Northumberland County Council	106,659	-	106,659	73,247
Northumbria Police and Crime Commissioner (Supporting Victims Fund)	-	16,494	16,494	16,494
Northumbria Police and Crime Commissioner (CADA Fund)	2,396	39,600	41,996	68,719
Northumbria Police and Crime Commissioner (REVOC Project)	-	-	-	15,378
Northumbria Police and Crime Commissioner (Community DA and SV Fund)	-	42,500	42,500	15,000
Northumbria Police and Crime Commissioner (PVSC Fund)	3,260	30,100	33,360	-
<u>Other income</u>				
Other income	5,049	-	5,049	4,000
	<u>369,321</u>	<u>217,220</u>	<u>586,541</u>	<u>527,691</u>
8 Other trading activities				
Room hire	2,600	-	2,600	565
Fundraising events	2,764	-	2,764	3,298
Earned income	-	-	-	713
	<u>5,364</u>	<u>-</u>	<u>5,364</u>	<u>4,576</u>
9 Income from investments				
Bank interest	15	-	15	15
	<u>15</u>	<u>-</u>	<u>15</u>	<u>15</u>

Income was £628,004 (2022: £595,339) of which £410,784 was unrestricted or designated (2022: £299,534) and £217,220 was restricted (2022: £295,805).

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Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
10 Raising funds				
Fundraising costs	251	-	251	833
	<u>251</u>	<u>-</u>	<u>251</u>	<u>833</u>
11 Charitable activities				
<u>Direct costs</u>				
Staff salaries	152,211	216,762	368,973	319,818
Staff travel	3,532	6,868	10,400	5,044
Equipment and materials	2,299	1,064	3,363	4,537
Consultancy and supervision	3,380	4,613	7,993	6,368
Training	3,063	2,301	5,364	5,495
Room hire	123	299	422	5,442
Recruitment	415	-	415	2,486
Events and activities	10,775	138	10,913	-
Building capabilities	-	-	-	7,463
Client expenses	4,901	-	4,901	-
Sessional work	2,943	5,483	8,426	16,271
Volunteer costs	1,041	476	1,517	1,342
<u>Support costs</u>				
Management staff salaries	92,572	-	92,572	74,456
Rent	50,958	-	50,958	42,913
General running costs	45,819	-	45,819	43,779
Professional fees	10,822	-	10,822	15,205
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	950	-	950	1,197
	<u>385,804</u>	<u>238,004</u>	<u>623,808</u>	<u>551,816</u>

Expenditure on charitable activities was £624,059 (2022: £552,649) of which £386,055 was unrestricted or designated (2022: £270,397) and £238,004 was restricted (2022: £282,252).

12 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	950	1,197
Other accountancy services paid to the examiner	-	2,083
	<u>950</u>	<u>3,280</u>

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For the year ended 31 March 2023

13 Analysis of staff costs, and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	420,792	362,412
Social security costs	33,509	26,173
Pension costs (defined contribution pension plan)	7,245	5,688
	461,545	394,273

No employee received remuneration above £60,000 (2022: nil).

The key management personnel of the charity, comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £51,567 (2022: £44,322).

14 Staff Numbers

The average monthly head count was 21 staff (2022: 21 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work:		
Charitable activities	14.0	16.0
Administration	1.8	2.0
	15.8	18.0

15 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There has been no related party transactions in the reporting period.

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £7,245 (2022: £5,688). There was £1,583 outstanding as at 31 March 2023 (2022: £1,222).

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

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For the year ended 31 March 2023

18 Debtors and prepayments (receivable within 1 year)

	2023 £	2022 £
Trade debtors	9,638	-
Prepayments	1,293	-
	<u>10,931</u>	<u>-</u>

19 Cash at bank and in hand

	2023 £	2022 £
Short term deposits	6	6
Cash at bank	224,080	284,634
Cash in hand	300	300
	<u>224,386</u>	<u>284,940</u>

20 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Trade creditors	47	6,814
Pension	1,583	1,222
Accruals		
Independent examination of accounts	950	1,197
Other accruals	633	476
Deferred income	-	66,222
Other creditors	31,238	12,088
	<u>34,451</u>	<u>88,019</u>

21 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods

	2023 £
Balance brought forward	66,222
Amount released to income earned from charitable activities	(66,222)
Amount deferred in year	-
Balance carried forward	<u>-</u>

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

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For the year ended 31 March 2023

23 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	176,137	410,784	(386,055)	-	200,866
Totals	176,137	410,784	(386,055)	-	200,866

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity.

Analysis of movement in restricted funds

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Prevent and Cope Adults	-	14,350	(14,350)	-	-
Prevent and Cope Children and Young People	5,652	84,197	(89,849)	-	-
Recovery North Tyneside	-	73,423	(73,423)	-	-
Recovery Northumberland	15,132	45,250	(60,382)	-	-
Totals	20,784	217,220	(238,004)	-	-

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor

Prevent and Cope Adults	Adult counselling service and Family Support service working with adults aged 18+.
Prevent and Cope Children and Young People	Young people's outreach 1-1 service, teen relationship service, First Response Service, flexible drop in for teens, group programme provision.
Recovery North Tyneside	Therapeutic interventions and counselling for children and young people aged 4-18 in North Tyneside.
Recovery Northumberland	Therapeutic interventions and counselling for children and young people aged 4-18 Northumberland.

24 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil).

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For the year ended 31 March 2023

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash at bank and in hand	224,386	-	224,386	284,940
Other net current assets/(liabilities)	(23,520)	-	(23,520)	(88,019)
	<u>200,866</u>	<u>-</u>	<u>200,866</u>	<u>196,921</u>