
CAMBRIDGE ACORN PROJECT
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



CAMBRIDGE ACORN PROJECT
(A company limited by guarantee)

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CAMBRIDGE ACORN PROJECT
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025

Trustees

E Boggis (appointed 10 October 2024)
N Gibson
P K Ingham-Watts (appointed 27 March 2025)
R Lindsay
F M Nolan
C N Pugh (resigned 25 November 2025)
L Radcliffe (appointed 29 May 2025)
Dr D Riddick (appointed 29 May 2025)
D Scott (resigned 11 October 2024)
T D Williams (resigned 9 October 2025)

Company registered number

09187469

Charity registered number

1175019

Registered office

Cambridgeshire Music
New School Road
Histon
Cambridge
CB24 9LL

Chief executive officer

M Edge

Independent examiner

C P J Dougherty FCA
Lakin Rose Limited
Chartered Accountants
Cambridge House
Camboro Business Park
Girton
Cambridge
CB3 0QH

CAMBRIDGE ACORN PROJECT
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the charity for the year year 1 September 2024 to 31 August 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are to relieve the needs of children and families in Cambridgeshire and surrounding localities suffering from in particular but not exclusively trauma or emotional distress by the provision of a therapeutic model of social work.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity's prime concern is the mental health of children and families and we work to address inequalities in wellbeing due to distress (historical/traumatic and/or contemporary/environmental) across Cambridgeshire. Our main activity is one to one therapeutic work with children who have experienced trauma and/or emotional distress and we also offer support to their families, including, as an activity, whole family work. We also offer 'structural' sessions to address emerging inequalities in wellbeing connected to the environment. We also undertake groupwork. Typically, our principle activities involve direct, face-to-face, work with vulnerable children and families.

Achievements and performance

a. Review of activities

As can be clearly seen from the figures below, the financial year 2024-2025 was a further year in which Cambridge Acorn Project grew. Income increased from £656,835 to £752,423 (growth of 15%) and expenditure as well grew from £657,605 to £750,109 (14%). Again, our biggest expenditure was on salaries, which grew from £457,161 to £506,484 (growth of 11%) and, like many small charities, we have been impacted by the government's decision to increase National Insurance Contributions. Governance costs increased from £6,864 to £11,632, an increase of 69%.

Another key area to highlight is the decrease in revenue we have seen from Unrestricted grants, which are always so challenging to find. This form of income decreased from £92,376 to £87,570, a drop of 5%. As for many small charities, unrestricted funding provides a key lifeline for both service delivery and organisational growth and it is becoming increasingly hard to find.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance (continued)

We have attached a version of our Impact Report to these statutory accounts as an appendix (see Appendix I), which highlights the main achievements of the charity over the financial period, as well as giving an overview of our services and impact. A colour version is available separately on our website and can be found here: <https://www.cambridgeacornproject.org.uk/impact-2023-24>.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We have agreed, at Trustee Level, a clearer and updated reserves policy now that we have grown as a charity and our monthly spend is typically in the region of £60,000. Whilst three months reserves under this measure would equate to £180,000, it would not demonstrate prudent and careful thinking if we were just to aim for this level of unrestricted reserves as it would not reflect any 'Plan B' thinking. Therefore, our current plan is to target holding £120,000 in unrestricted reserves which would reflect the organisational structure we had in 2022-2023 when our annual income was £438,466. This would mean that we would be able to maintain a reduced, but not a pure skeleton, service, whilst we recovered, should we get into financial difficulty. We ended 2024/25 with £95,108 in unrestricted reserves and we are targeting a growth of our reserves by £15,000 each year, meaning that we hope to reach our target of having £120,000 in reserves by 31/08/2027. We have brought this target forward a year due to improved unrestricted income this year and a higher than expected level of reserves at 31/08/2025. We have developed further strategic plans to drive our fundraising forward in 2026-2027.

c. Surplus

The Statement of Financial Activities covers the year ended 31 August 2025. The results of the year's operations are set out in the attached financial statements. The net inflow of funds for the year amounted to £2,314 (2024 - outflow of £770). The retained reserves at 31 August 2025 amounted to £116,821 (2024 - £114,507).

d. Principal risks and uncertainties

There remain significant ongoing risks for small charities such as ourselves. Whilst we begin the new year in a solid financial position, and with an increased level of reserves, we are already aware that applications to funders have increased, already limited financial resources are in high demand and, alongside that, demand for our work is increasing everywhere. Therefore, we will remain cautious and prudent regarding any financial decisions which are made and around increasing our staff costs. However, there is also no doubt that the mental health of children, young people and families is going to be challenged, disrupted and fragmented like never before. We stand ready to do what we can to support our beneficiaries and work tirelessly to increase our offer and improve our services.

We would also like to extend a huge thank you to our incredibly passionate, loyal, caring and dedicated workforce - they are the ones who continue to make CAP what it is. We could not produce the impact you can see above without them.

CAMBRIDGE ACORN PROJECT
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

a. Constitution

Cambridge Acorn Project is registered as a charity limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

Day to day running of the charity is delegated by the Trustees to Dr Matt Edge, CEO and Therapeutic Practitioner, who holds ultimate responsibility and oversight over the charity. Our CEO is closely supported in the daily running of the charity by our Head of Operations, Dr Adriana Burciaga Gonzalez. The CEO and Head of Operations oversee a wide range of clinical and non-clinical staff from a range of backgrounds.

d. Policies adopted for the induction and training of Trustees

Trustee recruitment and induction, stewarded under our Safer Recruitment Policy, is currently carried out by our Head of Operations in partnership with the existing board of Trustees. In selecting a person to be appointed as a Trustee, consideration is given to how their residence, occupation, employment, specialist knowledge, and personal or professional qualifications may contribute to delivering against the objects of the charity. A periodic Trustee skills audit is also conducted to assess any areas where additional expertise may be required.

e. Pay policy for key management personnel

Pay rates for senior staff are set by the Board of Trustees.

f. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. Trustees' indemnities

Cambridge Acorn Project holds insurance which indemnifies Trustees as standard.

Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

CAMBRIDGE ACORN PROJECT
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 May 2026 and signed on their behalf by:



Polly Ingham (May 28, 2026, 3:25pm)

P K Ingham-Watts
Trustee

CAMBRIDGE ACORN PROJECT
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Independent Examiner's Report to the Trustees of Cambridge Acorn Project ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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 charity'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 charity 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 (FRS 102)].

I have no concerns and 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

28 May 2026

Christopher Dougherty (May 28, 2026, 5:40pm)

C P J Dougherty FCA

Lakin Rose Limited

Chartered Accountants

Cambridge House

Camboro Business Park

Girton

Cambridge

CB3 0QH

CAMBRIDGE ACORN PROJECT
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	243,297	325,483	568,780	513,256
Charitable activities	4	60,701	122,942	183,643	143,579
Total income		303,998	448,425	752,423	656,835
Expenditure on:					
Raising funds	5	2,760	-	2,760	5,389
Charitable activities		244,609	502,740	747,349	652,216
Total expenditure		247,369	502,740	750,109	657,605
Net movement in funds		56,629	(54,315)	2,314	(770)
Reconciliation of funds:					
Total funds brought forward		38,479	76,028	114,507	115,277
Net movement in funds		56,629	(54,315)	2,314	(770)
Total funds carried forward		95,108	21,713	116,821	114,507

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 24 form part of these financial statements.

CAMBRIDGE ACORN PROJECT
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REGISTERED NUMBER: 09187469

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	-	23
		-	23
Current assets			
Debtors	11	87,517	23,512
Cash at bank and in hand		117,858	140,968
		205,375	164,480
Current liabilities			
Creditors: amounts falling due within one year	12	(88,554)	(49,996)
Net current assets		116,821	114,484
Total net assets		116,821	114,507
Charity funds			
Restricted funds	13	21,713	76,028
Unrestricted funds	13	95,108	38,479
Total funds		116,821	114,507

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 28 May 2026 and signed on their behalf by:


P K Ingham-Watts
Trustee

The notes on pages 10 to 24 form part of these financial statements.

CAMBRIDGE ACORN PROJECT
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(23,110)	(6,160)
Change in cash and cash equivalents in the year	(23,110)	(6,160)
Cash and cash equivalents at the beginning of the year	140,968	147,128
Cash and cash equivalents at the end of the year	117,858	140,968

The notes on pages 10 to 24 form part of these financial statements

CAMBRIDGE ACORN PROJECT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is Cambridgeshire Music, New School Road, Histon, Cambridge, CB24 9LL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambridge Acorn Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

CAMBRIDGE ACORN PROJECT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Computer equipment	- 33% reducing balance
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2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.6 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

CAMBRIDGE ACORN PROJECT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	130,727	1,100	131,827	85,112
Legacies	25,000	-	25,000	-
Grants	87,570	324,383	411,953	428,144
	<u>243,297</u>	<u>325,483</u>	<u>568,780</u>	<u>513,256</u>
<i>Total 2024</i>	<u>177,182</u>	<u>336,074</u>	<u>513,256</u>	

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Therapy fees	60,701	122,942	183,643	143,579
	<u>66,288</u>	<u>77,291</u>	<u>143,579</u>	
<i>Total 2024</i>	<u>66,288</u>	<u>77,291</u>	<u>143,579</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Costs of raising voluntary income	2,760	2,760	5,389
<i>Total 2024</i>	5,389	5,389	

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Provision of therapy	705,186	42,163	747,349	652,216
<i>Total 2024</i>	618,614	33,602	652,216	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Provision of therapy 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	541,050	541,050	496,197
Freelance therapist fees	82,591	82,591	66,053
Supervision fees	12,174	12,174	12,379
Therapist expenses	27,228	27,228	22,239
Enrichment expenses	42,143	42,143	21,746
Total 2025	<u>705,186</u>	<u>705,186</u>	<u>618,614</u>
<i>Total 2024</i>	<u>618,614</u>	<u>618,614</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of therapy 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation	23	23	11
Computer costs	6,119	6,119	5,582
Insurance	2,014	2,014	1,709
Staff training	505	505	3,221
Subscriptions	804	804	284
Bad debts	-	-	1,360
Room hire	7,180	7,180	8,463
General office expenses	2,049	2,049	1,217
Consultancy	-	-	2,636
Safe environment at home	5,644	5,644	2,255
Research	6,193	6,193	-
Governance costs	11,632	11,632	6,864
	<u>42,163</u>	<u>42,163</u>	<u>33,602</u>
<i>Total 2024</i>	<u>33,602</u>	<u>33,602</u>	

7. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,150	2,000
Fees payable to the charity's independent examiner in respect of:		
All other services not included above	<u>5,170</u>	<u>1,030</u>

CAMBRIDGE ACORN PROJECT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

8. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	506,484	<i>457,161</i>
Social security costs	24,576	<i>30,105</i>
Contribution to defined contribution pension schemes	9,990	<i>8,931</i>
	541,050	<i>496,197</i>

The average number of persons employed by the charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Employees	27	<i>25</i>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year ended 31 August 2025, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 August 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 September 2024	540
At 31 August 2025	540
Depreciation	
At 1 September 2024	517
Charge for the year	23
At 31 August 2025	540
Net book value	
At 31 August 2025	-
At 31 August 2024	23

11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	68,012	14,748
Other debtors	10,291	8,764
Prepayments and accrued income	9,214	-
	87,517	23,512

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

12. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Trade creditors	4,924	9,605
Other taxation and social security	9,451	9,139
Other creditors	2,335	-
Accruals and deferred income	71,844	31,252
	88,554	49,996

CAMBRIDGE ACORN PROJECT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds	38,479	303,998	(247,369)	95,108
Restricted funds				
Environmental Enrichment	-	10,642	(10,642)	-
Tetris Project	9,351	-	(9,351)	-
Artscaping ecosystems	-	51,995	(49,948)	2,047
Moon Project	16,848	-	(16,848)	-
Social Prescribing	23,932	41,847	(33,128)	32,651
Flexible Funding	18,752	-	(18,674)	78
East Cambs Street-Level Trauma Response System (SLTRS)	4,424	119,247	(123,671)	-
Huntingdon Street-Level Trauma Response System (SLTRS)	-	61,551	(74,294)	(12,743)
Cambridge City Street-Level Trauma Response System (SLTRS)	2,341	108,453	(106,540)	4,254
South Cambs Street-Level Trauma Response System (SLTRS)	-	31,825	(41,228)	(9,403)
Therapeutic Education	-	17,350	(12,521)	4,829
Individuals in Need	-	5,515	(5,515)	-
Other	380	-	(380)	-
	76,028	448,425	(502,740)	21,713
Total of funds	114,507	752,423	(750,109)	116,821

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

13. Statement of funds (continued)

Details of the main funds are as follows:

The Environmental Enrichment (EE) Project is an emotional wellbeing project funded by BBC Children In Need, alongside other funders including the Church Schools of Cambridge Trust, which looks to promote children's mental health through the promotion of enriched experiences.

The Tetris Project, funded in 2022 by the NHS Health Inequalities Challenge Prize and Cambridgeshire County Council's Public Health Team, uses the video game Tetris to support Children and Young people experiencing intrusive memories and/or general stress post- trauma.

Artscaping Ecosystems is a new project for 2024-2025, running into 2026 as well. Funded by the Evelyn Trust, Artscaping Ecosystems works across four entire primary schools alongside our partner Cambridge Curiosity and Imagination, where an artist and a therapist work together in a residency model embedding a therapeutic approach across the whole school ecosystem.

The Moon Project, in 2024-25, was funded by, amongst others, the Brook Trust, utilises bespoke packages of support to provide therapeutic and enrichment interventions for children and young people who have experienced Domestic Abuse (DA) post-trauma.

Social Prescribing - this is the Young People's social prescribing project funded by East Cambs Integrated Neighbourhood. It uses a Trusted Adult model alongside personalised budgets for enrichment experiences.

Flexible Funding - Funded by Help for Children, this project provided flexible personalised budgets for families who have experienced trauma. It was founded on panoramic thinking that trauma cannot be tackled in the therapy room alone, but requires external support around a wide range of social and economic issues as well.

East Cambs Street-Level Trauma Response System (SLTRS) is our vanguard project, funded by the National Lottery Community Fund, to provide a community-based support system to respond to childhood trauma in East Cambs. It also uses the Moon Project principle of funding bespoke, panoramic, packages of support for children and young people who have experienced trauma. We also have an SLTRS operating in each of the following: Huntingdon; Cambridge City and South Cambs.

Individuals in Need refers to restricted funding we receive (specific grants) to support individual families through local and national grant providers (basic needs).

Community Therapy, funded by the Postcode Places Trust, provides direct counselling and therapy hours for referrals we pick up in the community such as through drop-ins.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Unrestricted funds				
General Funds	15,787	243,470	(220,778)	38,479
Restricted funds				
Environmental Enrichment	-	10,301	(10,301)	-
Huntingdon Flexible Funding	7,960	1,680	(9,640)	-
Tetris Project	37,015	-	(27,664)	9,351
Moon Project	-	25,000	(8,152)	16,848
Social Prescribing	-	60,000	(36,068)	23,932
Flexible Funding	10,000	14,000	(5,248)	18,752
East Cambs Street-Level Trauma Response System (SLTRS)	20,272	111,773	(127,621)	4,424
Huntingdon Street-Level Trauma Response System (SLTRS)	-	58,512	(58,512)	-
Cambridge City Street-Level Trauma Response System (SLTRS)	6,081	94,407	(98,147)	2,341
South Cambs Street-Level Trauma Response System (SLTRS)	9,108	31,816	(40,924)	-
Individuals in Need	1,157	4,376	(5,533)	-
Community Therapy	7,897	-	(7,897)	-
Other	-	1,500	(1,120)	380
	99,490	413,365	(436,827)	76,028
Total of funds	115,277	656,835	(657,605)	114,507

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	38,479	303,998	(247,369)	95,108
Restricted funds	76,028	448,425	(502,740)	21,713
	<u>114,507</u>	<u>752,423</u>	<u>(750,109)</u>	<u>116,821</u>

Summary of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
General funds	15,787	243,470	(220,778)	38,479
Restricted funds	99,490	413,365	(436,827)	76,028
	<u>115,277</u>	<u>656,835</u>	<u>(657,605)</u>	<u>114,507</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	121,662	83,713	205,375
Creditors due within one year	(26,554)	(62,000)	(88,554)
Total	95,108	21,713	116,821

Restricted funds include the following grants receivable which have been deferred and will be released in future accounting periods as the grant performance conditions are achieved:

Huntingdon Street-Level Trauma Response System £12,000
Cambridge City Street-Level Trauma Response System £2,500
South Cambs Street-Level Trauma Response System £16,250
East Cambs Street-Level Trauma Response System £6,250
Moon Project £25,000

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	23	-	23
Current assets	59,839	104,641	164,480
Creditors due within one year	(21,383)	(28,613)	(49,996)
Total	38,479	76,028	114,507

Restricted funds relate to the following grants receivable which have been deferred and will be released in future accounting periods as the grant performance conditions are achieved.

East Cambridgeshire Street-Level Trauma Response System £19,800
Cambridge City Street-Level Trauma Response System £8,813

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	2,314	(770)
Adjustments for:		
Depreciation charges	23	11
Increase in debtors	(64,005)	(6,346)
Increase in creditors	38,558	945
Net cash used in operating activities	(23,110)	(6,160)

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	117,858	140,968
Total cash and cash equivalents	117,858	140,968

18. Analysis of changes in net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	140,968	(23,110)	117,858
	140,968	(23,110)	117,858

19. Pension commitments

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 pension cost charge represents contributions payable by the charity to the fund and amounted to £9,990 (2024 - £8,931). Contributions of £2,154 (2024 - £nil) were payable to the fund at the balance sheet date and are included in creditors.