

Charity registration number 1194245 (England and Wales)

**ACORN COMMUNITY SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ACORN COMMUNITY SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Clunie
M MacEacharn
K Cobbold
J Taylor
S MacPherson
W Endacott
J Peake
J Thomas

Charity number

1194245

Principal address

The Surgery
Layne Fields
Christow
Devon
EX6 7NY

Independent examiner

Mr A Hemmings BA (Hons) FCA CTA
Simpkins Edwards LLP
The Summit
Woodwater Park
Exeter
EX2 5WS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

ACORN COMMUNITY SUPPORT

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ACORN COMMUNITY SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

To relieve sickness and preserve health and compliment the medical services provided amongst persons permanently or temporarily resident in the parishes of Ashton, Bridford, Cheriton Bishop, Christow, Doddiscombeigh, Dunsford and Tedburn St Mary all in the county of Devon.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Acorn Community Support would like to thank all our volunteers, staff, and trustees for their continued commitment to the charity and to our community members who have continued to benefit and enjoy all the support Acorn can provide.

The kind and generous nature of all our volunteers, to willingly give up their time to lend a helping hand to others, is inspiring and the Trustees would like to extend their heartfelt thanks.

Through the financial year Acorn provided private volunteer transport to 412 clients, through 331 journeys, registering 6,169 miles. The minibuses supported 976 clients, through 1179 trips, registering a total of 4,974 miles.

The trustees would like to extend their thanks to Devon County Council for their continued support through an annual grant which enables Acorn to continue to deliver these vital services in our rural communities.

Financial review

The charity received income of £57,805 (2024: £40,350), whilst incurring expenditure of £44,441 (2024: £41,726). The charity's reserves at 31 March 2025 stood at £122,930, an increase of £13,364 from the opening position of £109,566.

Reserves policy

In arriving at its reserves policy, the trustees have considered the following factors:

- The local authority grant is one of the major sources of income for the Charity which covers 7% of the salary costs of the organisation. The local authority have made it clear that the organisation will have to work increasingly hard to justify the grant and therefore its possible loss must be considered a risk to Acorn. The board believes it is prudent to have funds equivalent to two years worth of grant income set aside to cover any potential loss which would equate to £35,000.
- Acorn relies on access to minibuses. The board believes it is prudent to have sufficient funds available to replace a minibus at an estimated costs of £40,000.
- It is reasonable to expect that the general donations and gifts will cover the costs of running the two minibuses and regular activities over any averaged three year period.

The board therefore believes it is reasonable to carry not less than £75,000 in free reserves at any one time. This reserves policy is reviewed annually.

Risk

In order to maintain liquidity, the charity uses a mixture of long-term and short term deposit accounts in order to ensure that sufficient funds are available for ongoing developments and future developments.

ACORN COMMUNITY SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Acorn Community Support is governed by a constitution adopted 27th April 2021 and managed by a group of Trustees. Trustees may be appointed throughout the year, with due process.

As at 31 March 2025, the charity consisted of a board of eight trustees, an office manager, and a community care manager. The charity is supported by approximately 40 volunteers.

Governance

The trustees meet four times a year and are in regular communication in between formal board meetings.

All potential new trustees and staff members are interviewed by at least three trustees and recommendations for appointment made to the full board for approval.

Trustees and staff are inducted as appropriate for the role.

Management

The trustees operate an open-door policy to ensure availability to staff at all times. Communication with volunteers is largely through telephone and email and the charity utilises Facebook and parish magazines to communicate with the wider community.

Senior staff include:

Office Manager
Mandy Vellacott

Community Care Manager
Frances Peake

The trustees who served during the year and up to the date of signature of the financial statements were:

J Clunie

M MacEacharn

K Cobbold

J Taylor

S MacPherson

W Endacott

J Peake

J Thomas

Mr P Trotter

J Hancock

P Corbett

(Resigned 3 July 2024)

(Resigned 17 April 2024)

(Resigned 3 July 2024)

The trustees' report was approved by the Board of Trustees.



J Clunie
Trustee



M MacEacharn
Trustee

Date: 12 June 2025

ACORN COMMUNITY SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ACORN COMMUNITY SUPPORT

I report to the trustees on my examination of the financial statements of Acorn Community Support (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

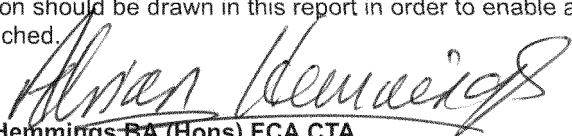
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.


Mr A Hemmings BA (Hons) FCA CTA
for and on behalf of Simpkins Edwards LLP

The Summit
Woodwater Park
Pynes Hill
Exeter
EX2 5WS

Dated: 25/06/2025

ACORN COMMUNITY SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	21,465	24,393
Charitable activities	3	9,396	9,189
Other trading activities	4	23,675	5,540
Investments	5	3,269	1,228
Total income		<u>57,805</u>	<u>40,350</u>
Expenditure on:			
Raising funds	6	1,749	-
Charitable activities	7	42,692	41,726
Total expenditure		<u>44,441</u>	<u>41,726</u>
Net income/(expenditure) and movement in funds		13,364	(1,376)
Reconciliation of funds:			
Fund balances at 1 April 2024		109,566	110,942
Fund balances at 31 March 2025		<u>122,930</u>	<u>109,566</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACORN COMMUNITY SUPPORT

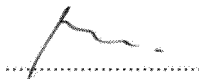
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		31,288		34,755
Current assets					
Debtors	13	783		189	
Cash at bank and in hand		93,207		77,284	
		<u>93,990</u>		<u>77,473</u>	
Creditors: amounts falling due within one year	14	<u>(2,348)</u>		<u>(2,662)</u>	
Net current assets			91,642		74,811
Total assets less current liabilities			<u>122,930</u>		<u>109,566</u>
Income funds					
Unrestricted funds			122,930		109,566
			<u>122,930</u>		<u>109,566</u>

The financial statements were approved by the trustees on 12 JUNE 2025


J Clunie
Trustee


M MacEacharn
Trustee

ACORN COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Acorn Community Support is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is The Surgery, Layne Fields, Christow, Exeter, Devon, EX6 7NY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

ACORN COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Motor vehicles	10% reducing balance basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ACORN COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	7,583	6,108
Government grants	13,882	18,285
	<u>21,465</u>	<u>24,393</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2025	2024
	£	£
Hire charges and minibus	7,324	7,574
Group activities	2,072	1,615
	<u>9,396</u>	<u>9,189</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	<u>23,675</u>	<u>5,540</u>

ACORN COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	3,269	1,228

6 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising and publicity		
Other fundraising costs	1,749	-

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Depreciation and impairment	3,467	3,864
Cost of private transport	461	393
Memory cafe	329	100
Group activities	2,555	1,772
Minibus costs	4,302	6,016
Accountancy	2,348	1,620
Wages and salaries	22,736	22,265
	36,198	36,030
Support costs	6,494	5,696
	42,692	41,726

8 Independent examiner's remuneration

	2025	2024
	£	£
The analysis of independent examiner's remuneration is as follows:		
Independent examination of the annual accounts	1,860	1,620

ACORN COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, three trustees were reimbursed £1,625 in relation to expenses incurred (2024: £1,006).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	22,736	22,265

There were no employees whose annual remuneration was £60,000 or more.

11 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 objects.

12 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 April 2024	59,545
At 31 March 2025	59,545
Depreciation and impairment	
At 1 April 2024	24,790
Depreciation charged in the year	3,467
At 31 March 2025	28,257
Carrying amount	
At 31 March 2025	31,288
At 31 March 2024	34,755

ACORN COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	783	189

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,348	2,662

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	109,566	57,805	(44,441)	122,930
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	110,942	40,350	(41,726)	109,566

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).