

# Acorn Alternative Provision

**Annual Report and Financial Statements  
for the year ended 31<sup>st</sup> August 2025**

## Note from the Directors

At the start of the 2024/25 academic year, the Department for Education reported 955,000 school suspensions across the previous year – a 21% increase on 2022/23's total of 787,000 – and equivalent to 1,131 suspensions per 10,000 pupils. Permanent exclusions also rose sharply, reaching 10,900, which is 16% higher than the previous year's 9,400, and amounting to 13 permanent exclusions per 10,000 pupils.

These escalating figures highlight the intensifying challenges faced by mainstream settings to respond to the complex needs of many of their pupils, and the corresponding rise in need for high-quality Alternative Provision (AP) to stand in this gap.

Yet this demand comes at a time when school and Local Authority budgets are under extreme strain, limiting the capacity to fund AP placements and early-intervention support.

Against this difficult backdrop, Acorn AP has navigated both successes and setbacks in 2024/25, but the overarching message remains clear: our work is essential, impactful, and increasingly needed by the children and families we serve.

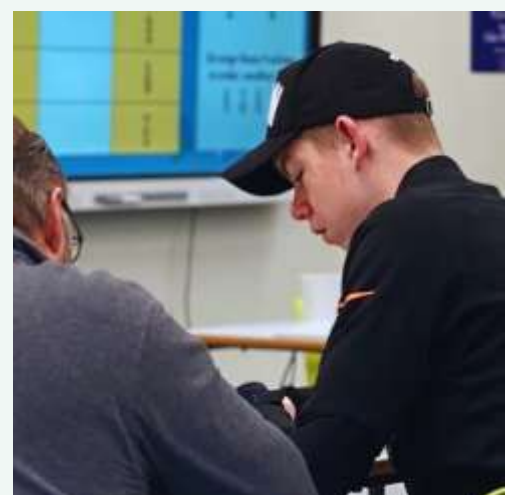
*Andy Moughtin (Executive Director)*

*Gill Viner (Executive Director)*

*Scott Halligan (Chair of Trustees)*

Visit [www.acornap.org.uk](http://www.acornap.org.uk) for more information.

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**Acorn Alternative Provision**  
**Annual Report and Financial Statements**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1204618

Company number: 14751388

Accounts – 31<sup>st</sup> August 2025

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## Acorn Alternative Provision

### Reference and Administrative Details

<b>Trustees</b>	Scott James Halligan Jonathan Brennan John Elijah Carter
<b>Charity Registration Number</b>	1204618
<b>Company Registration Number</b>	14751388 The charity is incorporated in England
<b>Registered Office</b>	11 Nab Wood Terrace Shipley BD18 4HU
<b>Independent Examiner</b>	KM Chartered Accountants 1 <sup>st</sup> Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

## **Trustees Annual Report**

### **for the year ended 31<sup>st</sup> August 2025**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2025.

### **Trustees**

Scott James Halligan

Jonathan Brennan

John Elijah Carter

Nicola Jane White (resigned 1 October 2025)

### **Objectives and Activities**

The charity's objects as stated in the Articles of Association are carried out in the context of the charity's Christian ethos and is for the public benefit – to advance education by the provision of alternative education programmes and interventions for children aged between 11 and 18 who are not engaging in or are at risk of exclusion from mainstream education.

Throughout the period covered by these accounts (1<sup>st</sup> September 2024 – 31<sup>st</sup> August 2025), we have been working to meet this objective, for the public benefit, through our Acorn Alternative Provision Centres in Bolton, Exeter, Normanton, Tendring and Torbay.

### **Achievements and Performance**

#### ***The year in numbers***

- 5 Acorn AP centres across England providing vital support to those local communities.
- 23 schools and local authorities referring young people to an Acorn centre.
- 59 Young people educated on an Acorn AP programme.
- 75% Average attendance from young people while they are at Acorn AP (compared to 60% national AP average).
- 8% Average improvement seen in attendance while at Acorn AP, compared with attendance at school prior to an Acorn placement.

- 91% Making expected or better than expected progress in English and Maths.
- 72% of young people returning to mainstream education after a successful placement at Acorn AP.
- 3 Young people secured a place at a specialist education setting.
- 14% of young people continuing with Acorn into the 2025/26 academic year
- 43 Volunteers from local churches giving their own time to support in our Centres.

## ***Stories of impact***

### ***Noah's story***

Before joining Acorn Alternative Provision, Noah was trapped in a cycle of school failure that felt impossible to break. In a mainstream environment, he faced overwhelming sensory and social pressures, often resulting in a "fight or flight" response. This led to frequent incidents of running away and intense periods of anger, fear, and depression. Consequently, Noah's education stalled entirely, with his attendance dropping to less than 10%.

While his transition to Acorn's therapeutic environment initially presented challenges, the focus shifted from chaotic outbursts to emotional regulation. Acorn's support allowed Noah to "reset" his nervous system and build trusting relationships with staff. The results were transformative – Noah's attendance soared to over 90%, marking a total reintegration into formal learning. Noah described this internal shift vividly:

*"Before I came here, I used to always get angry, scared, and depressed... but now that I've come here, I've had a reset. I'm feeling a lot better. I'm doing my work and I'm a lot happier."*



This progress had a profound ripple effect on his family life. Noah reflected that his mum was significantly more at peace, noting, "She's actually had a few happy tears because of how I'm doing." Noah is no longer defined by his past trauma but by his resilience, moving forward with the emotional stability and academic engagement necessary for a successful future.

### *Hannah's story*

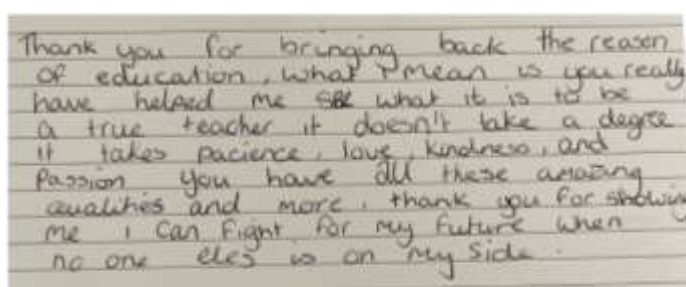
Hannah joined Acorn Alternative Provision at a critical point in her education: the start of the Spring term in Year 11. At the time of referral, she was at significant risk of permanent exclusion, and there were concerns that she would disengage entirely from education just months before the end of compulsory schooling.

On arrival, Hannah presented with very low motivation, limited respect for authority, and little sense of hope for her future. These behaviours reflected a history of disrupted educational experiences and placed her at high risk of poor outcomes.

From the outset, staff focused on building consistent, trusting relationships within a clear and nurturing framework. As Hannah began to experience a different approach, she gradually developed trust in adults and felt safe enough to share her personal challenges. This relational foundation enabled improvements in her emotional regulation, engagement and willingness to accept support.

Over time, Hannah re-engaged with learning through a personalised and supportive curriculum. She went on to sit her exams, demonstrating sustained engagement at a stage where disengagement had previously been likely.

By the time Hannah left Acorn, she was able to speak positively about her future and expressed optimism about progressing to a college placement. She reported feeling more confident, settled and hopeful, indicating a significant shift in both self-perception and outlook.



Thank you for bringing back the reason of education, what I mean is you really have helped me see what it is to be a true teacher it doesn't take a degree it takes patience, love, kindness, and passion. You have all these amazing qualities and more, thank you for showing me I can fight for my future when no one else is on my side.

The leaving report produced by Acorn was described by Hannah as “the first time I have ever been given a positive one”. This feedback provides strong qualitative evidence of the impact of Acorn’s relational, restorative and values-led approach in rebuilding confidence, identity and hope.

### **Opening of Acorn Exeter**

We started the year celebrating the opening the doors at our first completely new Acorn AP Centre, Acorn Exeter, run in partnership with Belmont Church. Over the course of the year, Acorn Exeter has flourished, becoming a place where young people feel seen, valued, and supported. Together with volunteers from the church, the Exeter staff team have created a very nurturing learning environment, truly grounded in Acorn's core values of love, grace, compassion, forgiveness, and hope.



In its first year, Acorn Exeter has worked with 20 young people. 13 returned successfully to mainstream school, 1 moved to specialist provision and 6 will continue to thrive at Acorn. Each young person's story reflects the care and faith at the heart of the centre.

During the year, Acorn Exeter has developed a strong partnership with St Peter's School, recently judged positively by Ofsted. Inspectors visited Acorn as part of the review, and the school was commended for its use of alternative provision. The Headteacher commented:

*"Acorn has had a huge effect on our suspension and exclusion rate... Students who were highly likely to be excluded have turned their education journey around. The Local Authority now comment on our incredibly low exclusion rate compared to other schools around us, and Acorn is a key part of our strategy. We are very grateful to have Acorn – they do great work!"*



### **Development and implementation of a fundraising strategy**

During 2024/25 we worked with a fundraising consultant to draw up a fundraising strategy and within this, we prepared and sent out our first Fundraising Proposal to

around 50 Christian trusts and foundations. The proposal prompted several small donations and also sparked conversations with a small number of trusts with whom we are now developing relationships that will lead to some significant support – both financial and through sharing of expertise. One such trust has already pledged funding for a Residential trip for our young people next year and to enable us to open our next new Acorn Centre.

### ***Growth of the central team***

In April we appointed a part-time administrator to our Central team. This appointment has brought much needed capacity and has supported significantly with volunteer recruitment and general administration, releasing the directors to focus on more strategic activities.

### ***Development of a Strategic Plan***

In July we began work towards a 3-year Strategic Plan, with some input from another trust we connected with following the circulation of our fundraising proposal.

### ***Closure of Jeremiah Centre***

The Trustees took the difficult decision to close our Centre in Bolton in April 2025, due to a sustained period of low income and referrals that would put the charity at risk if allowed to continue. The small number of young people who were attending the Centre when it closed returned to their referring schools or onto other alternative provision. Sadly, one staff member was made redundant through this process. Another had secured employment elsewhere prior to the decision, and we were able to find a suitable alternative role within the charity for the other.

### **Public Benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial Review**

The total income for the year was £492,265 (2024: £408,221) and expenditure £465,699 (2024: £414,770), leaving a net surplus of £26,566 (2024: Net deficit £6,549).

Unrestricted income for the year totalled £474,103 (2024: £407,952) and expenditure amounted to £457,959 (2024: £414,501), resulting in a net surplus on unrestricted funds of £16,144 (2024: Net deficit £6,549). This surplus resulted in unrestricted funds carried forward of £9,595.

Restricted income of £18,162 (2024: £269) was received in the year. Expenditure incurred and charged against restricted income funds amounted to £7,740 (2024: £269), leaving a net surplus on the restricted funds of £10,422 (2024: Nil). This surplus resulted in restricted funds carried forward of £10,422 (2024: Nil).

### ***Policy on Reserves***

The trustees have set a level equivalent to 3 months of operating costs for the organisation to be working towards as a desired level of reserve. This fund is a contingency in the event of a sudden reduction in income, in order to protect the future operation of the organisation from the effects of any unforeseen variations in income and expenditure.

It also provides a cash flow for contracts that are paid in arrears and allows for the irregular timeframes in which invoices are paid – namely, long summer holidays leading to cashflow scarcity for July – September. The trustees have designated reserves where there are planned commitments that cannot be met by anticipated future income alone. These reserves relate to:

- Acorn AP's responsibilities as an employer to hold sufficient funds to provide proper notice and redundancy costs in the event of closure;
- Acorn AP's responsibility to provide adequate notice to referring schools to make alternative arrangements for pupil placement in the event of a Centre or whole-charity closure.

The reserves policy and the levels of reserves required are reviewed yearly as part of the annual budgetary process. Within the accounts, the amounts of reserves required currently to cover 3 months of operating costs is £130,000. At the year end the reserves balance was £9,595.

### ***Principal Funding Sources***

The charity is funded by placement fees and by donations from individuals, local churches, foundations and trusts. The trustees are seeking additional funds from grant making providers.

## **Plans for Future Periods**

### ***Strategic Plan***

Looking ahead to 2025/26, our strategic priorities will help us begin to build a foundation for growth in 3 key areas:

- Embedding the Bible in the classroom
- Securing confidence in our financial sustainability
- Strengthening external communications.

Next year this will include: working with the staff team to embed our Christian ethos and foundational values (of Love, Grace, Compassion, Forgiveness and Hope) into our culture; training the team in responding to SEND needs and working therapeutically with our young people; developing and applying 'financial philosophy' to key financial planning decisions; developing a strategy to secure a sustainable referrals base; and recruiting a communications lead.

### ***Acorn Tees Valley***

Having secured funding this year, over the next 12 months we will be working together with Tees Valley Community Church towards opening Acorn Tees Valley in September 2026.

### ***Faith Residential***

We are making plans and preparations to run our first 'Faith Residential' in May 2026. This will be an optional event, where young people will have the opportunity to have an adventure and build confidence as well as explore faith in a residential setting. Many of our young people have not had a family holiday and due to their education journey have been excluded from school trips in the past.

## **Structure, Governance and Management**

### ***Governing document***

The charity is governed by its Articles of Association dated 23rd March 2023. Charity registration was obtained on 7th September 2023.

### ***Trustees***

The Board of Trustees oversees all governance of the charity. Each trustee is a voluntary member and no remuneration will be received in relation to the governance of the charity.

### ***Appointment of Trustees***

We endeavour to ensure a breadth of expertise and perspectives on the board to allow for long-term stability, missional effectiveness and financial probity of the charity. The skills and attributes needed, include, but are not limited to: education leadership; youth work; church leadership; organisational leadership; financial planning and oversight; Christian faith; male/female representation; and a keen interest in the work of Acorn. We also seek to ensure 2 members of the staff team are represented at all meetings.

All trustee appointments will be subject to approval by the board of trustees and will follow a recruitment process. Upon the advertising of a trustee vacancy, any member of staff, volunteer, or existing board member can nominate a prospective trustee. Following a nomination, the board will select 2 representatives to meet the nominee to ascertain their suitability, assess their responses to agreed questions and evaluate their ability to bring the expertise most required by the board at the time. If a recommendation is brought, the nomination will be discussed by the board and references will then be sought.

Following favourable references, the nominee will be invited to attend the upcoming board meeting and formally appointed as a trustee. The minutes of the 2 previous meetings, along with any supporting documentation, will be provided in order for the new trustee to become familiar with the matters in hand and format of the meetings.

### ***Training of Trustees***

It is expected that trustees undergo training as part of their paid roles aside from their role with Acorn. This should consist of safeguarding, governance, health and safety and compliance specific content. In addition to this, all trustees are expected to read the latest version of Keeping Children Safe in Education and our articles of association. We also ask trustees to refresh their knowledge of the duties of a trustee, by digesting the Charity Commission's 5-minute guides.

From time to time, the trustee board will be required to engage in training in order to adhere to industry best-practice. This may form part of the trustees' away days and will be informed by the latest guidance from the Charity Commission.

### ***Decision making and Management***

The Trustees meet half-termly to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

The Acorn is led on a day-to-day basis by two employed co-directors; a Director of Services overseeing the service delivery of the Acorn Alternative Provision Centres and a Director of Operations with oversight for finance and human resources. The co-directors meet weekly to make practical decisions on the strategy and direction of the Charity and how this will be implemented in practice.

Each local Acorn Alternative Provision Centre is led by a Head of Centre who is managed by the Directors.

### ***Major risks and management of those risks***

The trustees consider the following to be among the risks that the charity faces:

- Fluctuations in demand leading to loss of income
- Data breaches
- Health and Safety
- Child protection

Appropriate policies are in place to mitigate the above.

### ***Small companies provision statement***

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 4 February 2026 and signed on its behalf by:



Scott James Halligan  
Trustee

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Acorn Alternative Provision for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 4 February 2026 and signed on its behalf by:



Scott James Halligan  
Trustee

## Independent Examiner's Report to the trustees of Acorn Alternative Provision (‘the Company’)

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

### Responsibilities and basis of report

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

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


### Independent examiner’s statement

Since the Company’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Charity Independent Examiners, 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 Acorn Alternative Provision 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.



.....

Mr Mark R Heaton FCCA FCIE DChA  
KM  
1st Floor, Block C  
The Wharf  
Manchester Road  
Burnley  
Lancashire  
BB11 1JG

4 February 2026

**Statement of Financial Activities for the Year Ended 31 August 2025**  
**(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
<b>Income from:</b>							
Donations	3	48,759	18,162	66,921	23,325	269	23,594
Charitable activities	4	424,870	-	424,870	384,627	-	384,627
Investment income	5	474	-	474	-	-	-
Total income		474,103	18,162	492,265	407,952	269	408,221
<b>Expenditure on:</b>							
Charitable activities	6	(457,959)	(7,740)	(465,699)	(414,501)	(269)	(414,770)
Total expenditure		(457,959)	(7,740)	(465,699)	(414,501)	(269)	(414,770)
Net income/(expenditure)		16,144	10,422	26,566	(6,549)	-	(6,549)
Net movement in funds		16,144	10,422	26,566	(6,549)	-	(6,549)
<b>Reconciliation of funds</b>							
Total funds brought forward		(6,549)	-	(6,549)	-	-	-
Total funds carried forward	17	9,595	10,422	20,017	(6,549)	-	(6,549)

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 17.

The notes on pages 15 to 22 form an integral part of these financial statements.

**(Registration number: 14751388)**  
**Balance Sheet as at 31 August 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	400	803
<b>Current assets</b>			
Debtors	14	3,460	5,725
Cash at bank and in hand		50,778	60,950
		54,238	66,675
<b>Creditors: Amounts falling due within one year</b>	15	(34,621)	(74,027)
<b>Net current assets/(liabilities)</b>		19,617	(7,352)
<b>Net assets/(liabilities)</b>		20,017	(6,549)
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,422	-
<b>Unrestricted income funds</b>			
Unrestricted funds		9,595	(6,549)
<b>Total funds</b>	17	20,017	(6,549)

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 – 22 were approved by the trustees, and authorised for issue on 4 February 2026 and signed on their behalf by:



Scott James Halligan  
Trustee

The notes on pages 15 to 22 form an integral part of these financial statements.

# Notes to the Financial Statements for the Year Ended 31 August 2025

## 1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

11 Nab Wood Terrace

Shipley

BD18 4HU

These financial statements were authorised for issue by the trustees on 29 January 2026.

## 2 Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Basis of preparation

Acorn Alternative Provision 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 notes.

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

### Income and endowments

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 the income receivable can be measured reliably.

### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity

is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### **Expenditure**

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.

### **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.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	33% per annum straight line basis

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**3 Income from donations**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations	48,759	18,162	66,921	23,594

**4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Charitable activities	424,870	424,870	384,627

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable on bank deposits	474	474	-

**6 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Charitable activities		75,156	5,670	80,826	73,219
Depreciation		403	-	403	403
Governance costs	7	1,800	-	1,800	1,800
Staff costs	10	380,600	2,070	382,670	339,348
		457,959	7,740	465,699	414,770

## 7 Analysis of governance and support costs

### Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,800	1,800	1,800
	1,800	1,800	1,800

## 8 Net incoming/outgoing resources

	2025 £	2024 £
Depreciation of fixed assets	403	403

## 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## 10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	338,826	298,758
Social security costs	24,989	23,076
Pension costs	18,855	17,514
	382,670	339,348

No employee received emoluments of more than £60,000 during the year

**11 Independent examiner's remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	1,800	1,800

**12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**13 Tangible fixed assets**

	<b>Furniture and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 September 2024	1,210	1,210
At 31 August 2025	1,210	1,210
<b>Depreciation</b>		
At 1 September 2024	407	407
Charge for the year	403	403
At 31 August 2025	810	810
<b>Net book value</b>		
At 31 August 2025	400	400
At 31 August 2024	803	803

**14 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	1,625
Prepayments	3,460	4,100
	3,460	5,725

**15 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	195	54
Other taxation and social security	6,282	6,213
Other creditors	1,039	973
Accruals	1,800	1,800
Deferred income	25,305	64,987
	<b>34,621</b>	<b>74,027</b>

**16 Pension and other schemes****Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £18,855 (2024 - £17,514).

**17 Funds**

	<b>Balance at 1 September 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 August 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General Funds	(6,549)	474,103	(457,959)	9,595
<b>Restricted funds</b>				
Small donations	-	3,662	(2,108)	1,554
Bolton CVS	-	14,500	(5,632)	8,868
	-	18,162	(7,740)	10,422
<b>Total funds</b>	<b>(6,549)</b>	<b>492,265</b>	<b>(465,699)</b>	<b>20,017</b>
	<b>Balance at 1 September 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 August 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General Funds	-	407,952	(414,501)	(6,549)
<b>Restricted funds</b>				
Small donations	-	269	(269)	-
<b>Total funds</b>	<b>-</b>	<b>408,221</b>	<b>(414,770)</b>	<b>(6,549)</b>

**18 Analysis of net assets between funds**

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2025 £
Tangible fixed assets	400	-	400
Current assets	43,816	10,422	54,238
Current liabilities	(34,621)	-	(34,621)
Total net assets	9,595	10,422	20,017
	Unrestricted funds General £	Total funds at 31 August 2024 £	
Tangible fixed assets	803	803	
Current assets	66,675	66,675	
Current liabilities	(74,027)	(74,027)	
Total net assets	(6,549)	(6,549)	

**19 Related party transactions**

There were no related party transactions in the year.