Charity registration number 1194245 (England and Wales)

ACORN COMMUNITY SUPPORT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SimpkinsEdwards

ACORN COMMUNITY SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M MacEacharn Mrs K Cobbold Ms J Taylor Mrs S MacPherson Mrs W Endacott Mrs 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 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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, Doddiscombsleigh, 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 extends its sincere gratitude to our dedicated volunteers, staff and trustees. Your enduring commitment sustains our charity and directly empowers the community members who rely on our services.

The inspiring generosity of our volunteers, who selflessly donate their time to support others, remains the backbone of our charity. The Trustees wish to extend their deepest thanks for this invaluable support.

Our Impact This Financial Year

Through the dedication of everyone involved in Acorn, we achieved the following milestones this year:

Community Transport

- Private Volunteer Transport: we transported 376 clients to medical appointments, covering a total of 5,616 miles.
- Minibus Transport: we transported 1,066 clients to our various clubs and activities, covering 5,517 miles.

Health and Wellbeing Services

Our weekly clubs and activities continue to see high attendance, playing a crucial role in maintaining the physical and mental wellbeing of our clients. Our core services portfolio includes:

- Social Hubs - coffee mornings, lunch clubs and Tea at the Hub
- Specialist Support - Memory Lane Cafe, Rainbow Club for our carers and our Befriending Service.
- Community Integration - regular outings to places of interest across Devon and regular trips to Sainsburys and Tesco.

Financial Acknowledgment

The Trustees formally acknowledge and thank Devon County Council for their ongoing financial support. The annual grant provided by the Council remains essential in enabling Acorn to deliver these vital services across our rural communities.

Financial review

The charity received income of £44,965 (2025: £57,805), whilst incurring expenditure of £48,439 (2025: £44,441). The charity's reserves at 31 March 2026 stood at £119,456, a decrease of £3,474 from the opening position of £122,930.

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 63% 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.

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 2026, 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:

Ms J Clunie	(Resigned 11 May 2026)
Mr M MacEacharn	
Mrs K Cobbold	
Ms J Taylor	
Mrs S MacPherson	
Mrs W Endacott	
Ms J Peake	(Resigned 11 May 2026)
Mrs J Thomas	

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

Mr M MacEacharn
Trustee

Mrs J Thomas
Trustee

30 June 2026

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 2026.

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: 30 June 2026

ACORN COMMUNITY SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**2**	27,417	21,465
Charitable activities	**3**	10,454	9,396
Other trading activities	**4**	3,858	23,675
Investments	**5**	3,236	3,269
Total income		44,965	57,805
Expenditure on:			
Raising funds	**6**	273	1,749
Charitable activities	**7**	48,166	42,692
Total expenditure		48,439	44,441
Net income/(expenditure) and movement in funds		(3,474)	13,364
Reconciliation of funds:			
Fund balances at 1 April 2025		122,930	109,566
Fund balances at 31 March 2026		119,456	122,930

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 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**12**		28,165		31,288
Current assets					
Debtors	**13**	925		783	
Cash at bank and in hand		92,570		93,207	
		93,495		93,990	
Creditors: amounts falling due within one year	**14**	(2,204)		(2,348)	
Net current assets			91,291		91,642
Total assets less current liabilities			119,456		122,930
Income funds					
Unrestricted funds			119,456		122,930
			119,456		122,930

The financial statements were approved by the trustees on 30 June 2026

Mr M MacEacharn
Trustee

Mrs J Thomas
Trustee

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.

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

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.

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 2026 £	Unrestricted funds 2025 £
Donations and gifts	10,018	7,583
Government grants	17,399	13,882
	27,417	21,465

3 Charitable activities

	Charitable Income 2026 £	Charitable Income 2025 £
Hire charges and minibus	6,736	7,324
Group activities	3,718	2,072
	10,454	9,396

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	3,858	23,675

5 Investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	3,236	3,269

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	273	1,749

7 Charitable activities

	Charitable Expenditure 2026 £	Charitable Expenditure 2025 £
Depreciation and impairment	3,123	3,467
Cost of private transport	12	461
Memory cafe	94	329
Group activities	5,348	2,555
Minibus costs	4,792	4,302
Accountancy	2,532	2,348
Wages and salaries	27,470	22,736
	43,371	36,198
Support costs	4,795	6,494
	48,166	42,692

8 Independent examiner's remuneration

The analysis of independent examiner's remuneration is as follows:	2026 £	2025 £
Independent examination of the annual accounts	2,040	1,860

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, two trustees were reimbursed £190 in relation to expenses incurred (2025: £1,625 to three trustees).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Employees	2	2

Employment costs	2026 £	2025 £
Wages and salaries	27,470	22,736
	27,470	22,736

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 2025	59,545
At 31 March 2026	59,545
Depreciation and impairment	
At 1 April 2025	28,257
Depreciation charged in the year	3,123
At 31 March 2026	31,380
Carrying amount	
At 31 March 2026	28,165
At 31 March 2025	31,288

13 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Prepayments and accrued income	925	783

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	2,204	2,348

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 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	122,930	44,965	(48,439)	119,456

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

16 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).