CHARITY REGISTRATION NUMBER: 1199902

Little Acorns

Unaudited Financial Statements

31 July 2026

Jackson & Jackson
A trading name of Jackson Nicholas Assie Limited
Chartered Certified Accountants & Statutory Auditors
Suite 7, Meridian House
62 Station Road, Chingford
London E4 7BA

Little Acorns

Financial Statements

Year ended 31 July 2026

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Little Acorns

Trustees' Annual Report

Year ended 31 July 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2026.

Reference and administrative details

Registered charity name	Little Acorns
Charity registration number	1199902
Principal office	34 Norwich Crescent Rayleigh Essex SS6 9QR
The trustees	
	Matthew Baker Bernard Chant Paul Wilkins
Independent examiner	John Assie FCCA Suite 7, Meridian House 62 Station Road Chingford London E4 7BA
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

1. Structure, governance and management

Little Acorns is a Charitable Incorporated Organisation governed by a Constitution adopted in August 2022. The charity is managed by three trustees, who are collectively responsible for its strategy, governance, financial oversight and the approval of grants and projects.

The trustees meet regularly throughout the year and receive written updates on activity in Cambodia, fundraising, grant applications, financial commitments, safeguarding and developing opportunities. All trustees are unpaid. The Chair, Matthew Baker, works on the charity's activities full-time on a voluntary basis and travels regularly to Cambodia to maintain direct oversight of projects and relationships.

The charity does not employ staff in the United Kingdom and does not reimburse the trustees for their time, travel or routine operating costs. This enables all of the donated funds to be directed to the charity's work in Cambodia. The trustees continue to review governance, risk, safeguarding and financial controls as Little Acorns grows.

2. Objectives and activities

Little Acorns exists to relieve poverty and advance education for children and young people in Cambodia. Its principal relationship is with the Future Light Organization (FLO) in Phnom Penh, which provides accommodation, care, education and long-term support to children and young people from disadvantaged backgrounds.

The trustees have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives, activities and future plans. During the year, Little Acorns pursued its purposes through the following main areas of activity:

- Regular financial support for FLO's core operating costs, including accommodation, food, education, utilities, clothing, hygiene and welfare.
- Development of the Sponsor a Child programme to provide more predictable monthly income.
- Building partnerships with schools, businesses, chambers of commerce, charitable foundations and individual supporters in the United Kingdom, Cambodia and Singapore.
- Creating education and work-experience opportunities for the older FLO students.
- Maintaining close in-country monitoring through regular visits, meetings and written reports to the trustees.

3. Achievements and performance

Continued core support for FLO

Little Acorns continued its regular monthly support of USD 2,500 to FLO throughout the year. Based on FLO's estimated average cost of approximately USD 130 per child per month, this contribution was broadly equivalent to meeting the full monthly cost of caring for and educating around 19 children.

At the end of the reporting period, FLO was supporting approximately 68 resident children and young people, from kindergarten age through to university. Little Acorns' support contributed towards the stability of FLO's day-to-day operations while also allowing the organisation to plan for the longer-term education and development of the children in its care.

Sponsor a Child programme

The Sponsor a Child programme was launched in August 2025 and developed into an important source of regular income. The programme enables individual supporters and businesses to make monthly contributions towards the cost of a child's accommodation, care and education. It also gives supporters a clearer understanding of the long-term commitment required to support children through school and, where appropriate, university.

By 31 July 2026, the programme was generating approximately USD 1,443 per month from nine active sponsors. The trustees' longer-term objective is to continue growing this programme so that a larger proportion of FLO's essential monthly costs is supported by predictable recurring income.

Income received through the Sponsor a Child programme is in addition to Little Acorns' core monthly support to FLO.

Successful grant/donations funding

Little Acorns secured two significant grants during the year:

- £10,000 from the Howden Foundation through its Small Charity Award
- £5,000 from the Souter Charitable Trust.

These grants represented an important step in the charity's development and provided greater capacity to meet immediate needs while planning for longer-term commitments. The Howden Foundation grant increased Little Acorns' capacity to support FLO's immediate and developing needs. The trustees subsequently agreed in principle that part of the charity's available funds could be used to replace mattresses and related bedding following the children's move into the new accommodation block.

Alongside successful awards, the charity continued to expand its funding pipeline. At the year-end, 19 applications to grant-making foundations remained live and a further eight general enquiries had been made. The trustees recognise that foundation funding is competitive and uncertain, but the scale of the pipeline demonstrates a more systematic approach to securing future income.

Howden Singapore and international engagement

The relationship with Howden Singapore continued to produce both financial and practical benefits. A visit to Singapore involving three FLO students gave them valuable exposure to a professional workplace and school environment. The students spent time across several departments at Howden Singapore, and one of the students delivered a short presentation to staff.

Fundraising by Howden Singapore staff generated approximately SGD 7,500 during the Christmas period. The Singapore team also provided reconditioned laptops, mobile phones, clothing and other practical support. Discussions progressed regarding future work-experience opportunities for FLO students who reach university, helping create a clearer pathway from education into employment.

The trustees consider this relationship particularly valuable because it combines fundraising, donated equipment, professional exposure and longer-term employability opportunities.

A second round of fundraising took place in May 2026 and this generated SGD 8,853

School and community partnerships

Little Acorns strengthened its relationship with The King's School, Vattanacville. The school community raised USD 525 and provided a substantial range of donated items, via the pupils' parents. Funds were used for items including mosquito nets and hygiene packs, while further school visits and shared activities were explored.

A further fundraising initiative took place in June 2026, with another large supply of donated items being delivered to FLO in July 2026.

The December 2025 Pass It On event, delivered with support from BritCham Cambodia and Cambodia Lifestyle, raised USD 486 and generated donations of clothing, toys and other items. It also enabled children from Ray of Light Cambodia (a small independent school teaching English, Khmer & maths to children who need additional lessons to integrate successfully in state school) to attend a community event, meet other children and receive gifts.

Little Acorns also received USD 1,200 through the InterChamber networking event held in Phnom Penh during September 2025. These were the proceeds of the prize draw. The related engagement brought together representatives from several chambers of commerce and increased awareness of FLO among the international business community in Cambodia.

Education and employability

During the year, Little Acorns continued to place greater emphasis on helping older children move from education into employment. Relationships were developed with education providers, businesses and professional contacts to explore higher-level English teaching, vocational development, work experience, internships and other opportunities.

The charity also supported discussions concerning the employment of an experienced part-time English teacher at FLO. A formal proposal was received shortly before the year end and included modest payments to three older FLO students who had already been helping teach English to younger pupils. The trustees regard this as an opportunity both to improve English provision and to give the older students greater responsibility, work experience and a step towards financial independence.

Direct oversight and monitoring

The Chair made six visits to Cambodia during the year and provided detailed written trip summaries to the trustees. These reports covered the use of funds, current needs at FLO, meetings with partners, potential funding opportunities, education, employability and future commitments.

This regular presence enables Little Acorns to maintain close contact with FLO's leadership, assess needs directly and provide supporters with current information. It also helps the trustees distinguish between immediate requirements, longer-term opportunities and proposals that require further review before funds are committed.

Preparing for future growth

During the final months of the year, Little Acorns and its Cambodian partners began planning Run for the Future, a sponsored running event to be held in Phnom Penh in November 2026. Although the event falls outside this reporting period, the preparatory work undertaken before 31 July helped establish new relationships with businesses, banks, schools, Rotary and JCI representatives, media contacts and potential sponsors.

The trustees view the event as both a fundraising opportunity and a means of increasing awareness of Little Acorns and FLO. All final financial commitments and allocations will remain subject to trustee approval.

4. Financial review

Total income for the year is £49,174.

This represents continued growth in the charity's income and reflects a combination of regular donations, Sponsor a Child contributions, fundraising events, corporate support and charitable grants.

The principal use of funds continued to be grants and regular payments to FLO.

- Total income: £49,174 (2025: £24,692)
- Total expenditure: £38,318 (2025: £25,933)
- Total grants and payments to FLO and other beneficiaries: £5,000 grants and £34,506 payments to FLO
- Closing bank and cash balance: £18,986 (2025: £7,989)
- Restricted funds at year end: £Nil (2025: Nil)
- Unrestricted funds at year end: £18,845 (2025: £7,989)

Little Acorns has no paid UK staff and the trustees do not claim routine expenses from the charity. The trustees personally cover the majority of the charity's travel, administration, IT and communication costs. The charity therefore directs donated funds to its charitable work rather than salaries or trustee expenses.

The trustees monitor income and commitments carefully. As the charity's regular support for FLO has increased, maintaining sufficient unrestricted funds has become more important, particularly because several sources of income are voluntary, event-based or dependent on competitive grant applications.

5. Reserves policy

The trustees aim to maintain unrestricted reserves sufficient to protect the continuity of regular support to FLO and to meet agreed short-term commitments if income fluctuates. During the year, the trustees moved towards a policy of holding reserves broadly equivalent to around six months of Little Acorns' regular core funding commitments, while recognising that this target may take time to achieve and while fundraising efforts are underway, may be lower for a short period of time.

Reserves may also be used to respond to urgent needs, support approved projects and bridge timing differences between confirmed commitments and the receipt of donations or grants. The actual unrestricted reserves held at 31 July 2026 were £18,845. The trustees will review the reserves policy annually as the charity's income and commitments develop.

6. Risk management and safeguarding

The trustees regularly consider the principal risks facing Little Acorns. These include the charity's current reliance on a relatively small number of significant donors, the possibility that donation and grant income may vary from year to year, exchange-rate movements, the practical challenges of funding an overseas organisation, safeguarding, reputational risk and the need to ensure that funds are used for agreed charitable purposes.

The trustees recognise the importance of broadening the charity's income base and reducing its reliance on a limited number of donors. Grant applications are therefore being submitted to trusts and foundations, a sponsored fundraising event is planned to take place in Cambodia in November 2026, and the charity is continuing to research and approach other organisations and potential supporters.

The wider risks are managed through regular trustee review, direct contact with FLO, written funding requests, supporting documents, bank records, in-country visits and ongoing discussion with FLO's leadership. Updated permissions covering the use of photographs and videos involving FLO children were also obtained during the year in response to developing safeguarding and regulatory requirements in Cambodia.

7. Plans for the year ending 31 July 2027

The trustees' priorities for the next financial year are to:

- Continue regular financial support for FLO while maintaining appropriate reserves.
- Increase the number of regular Sponsor a Child supporters.
- Fund the replacement of mattresses, pillows and related bedding for the children following their move into the new accommodation block, subject to final trustee approval and supplier arrangements.
- Consider providing one year's funding for an experienced part-time English teacher, together with modest payments to the three older FLO students who support lessons for younger pupils or seek a suitable external funder to meet all or part of these costs.
- Support FLO's growing number of university students and develop further education-to-employment pathways.
- Deliver Run for the Future in Phnom Penh in November 2026 and build lasting relationships with participating sponsors and supporters.
- Develop corporate, school and charitable-foundation partnerships in the United Kingdom, Cambodia, Singapore and other relevant markets.
- Consider carefully structured support for a limited number of additional Cambodian education and poverty-relief projects, where this is consistent with Little Acorns' charitable objectives and capacity, but only once the charity's income has increased to a level that makes such support financially sustainable.
- Continue improving governance, financial reporting, safeguarding and impact measurement as the charity grows.

The trustees remain committed to sustainable growth. New activities will be considered carefully to ensure that Little Acorns does not overextend its financial or administrative capacity and that its core commitment to FLO remains secure.

8. Trustees' responsibilities and declaration

(a) the trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice;

(b) charity law requires the directors 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 the surplus or deficit profit or loss of the charity for that period;

(c) in preparing the financial statements the trustees are required to:

(i) select suitable accounting policies and then apply them consistently;
(ii) make judgements and accounting estimates that are reasonable and prudent;
(iii) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
(iv) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

(d) the trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy al any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Charities Act;

(e) the trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and

(f) where appropriate, the trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

Each of the persons who are trustees at the time when the report is approved, the following applies:

(a) so far as each trustee is aware, there is no relevant information (information needed by the company's independent examiners in connection with preparing their report) of which the company's independent examiners are unaware; and

(b) each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's independent examiners are aware of that information

9. Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 17 to the financial statements.

This report was approved by the Board of Trustees on 16th September 2026 and signed on its behalf by:



Matthew Baker
Chair of Trustees
Little Acorns

Little Acorns

Independent Examiner's Report to the Trustees of Little Acorns

Year ended 31 July 2026

I report to the trustees on my examination of the financial statements of Little Acorns ('the charity') for the year ended 31 July 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 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or

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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

John Assie

John Assie FCCA
Independent Examiner
Jackson Nicholas Assie Limited
Chartered Certified Accountants
Suite 7, Meridian House
62 Station Road
Chingford
London E4 7BA

16 September 2026

Little Acorns

Statement of Financial Activities

Year ended 31 July 2026

	Note	Year to 31 Jul 26 Unrestricted funds £	Year to 31 Jul 26 Total funds £	Period from 2 Aug 24 to 31 Jul 25 Total funds £
Income and endowments				
Donations and legacies	**4**	45,949	45,949	24,667
Charitable activities	**5**	3,200	3,200	–
Investment income	**6**	25	25	25
Total income		49,174	49,174	24,692
Expenditure				
Expenditure on charitable activities	**7,8**	(38,318)	(38,318)	(25,933)
Total expenditure		(38,318)	(38,318)	(25,933)
Net income/(expenditure) and net movement in funds		10,856	10,856	(1,241)
Reconciliation of funds				
Total funds brought forward		7,989	7,989	9,230
Total funds carried forward		18,845	18,845	7,989

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

The notes on pages 12 to 17 form part of these financial statements.

Little Acorns

Statement of Financial Position

31 July 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		18,986	7,989
Creditors: amounts falling due within one year	**13**	(141)	–
Net current assets		18,845	7,989
Total assets less current liabilities		18,845	7,989
Funds of the charity			
Unrestricted funds		18,845	7,989
Total charity funds	**14**	18,845	7,989

These financial statements were approved by the board of trustees and authorised for issue on 16 September 2026, and are signed on behalf of the board by:

Matthew Baker
Trustee

Paul Wilkins
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Little Acorns

Statement of Cash Flows

Year ended 31 July 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income/(expenditure)	10,856	(1,241)
Adjustments for:		
Other interest receivable and similar income	(25)	(25)
Accrued income	–	(1,410)
Changes in:		
Trade and other creditors	141	(2,880)
Cash generated from operations	10,972	(5,556)
Interest received	25	25
Net cash from/(used in) operating activities	10,997	(5,531)
Net increase/(decrease) in cash and cash equivalents	10,997	(5,531)
Cash and cash equivalents at beginning of year	7,989	13,520
Cash and cash equivalents at end of year	18,986	7,989

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The registered address is 34 Norwich Crescent, Rayleigh, Essex, SS6 9QR.

2. Statement of compliance

The financial statements have been prepared in accordance with the Standard of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011, and UK Generally Accepted Practice as it applies from January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Benevity Charitable Giving	4,644	4,644	13,741	13,741
UK Online Giving Foundation	9,514	9,514	543	543
Howden Foundation	10,000	10,000	–	–
Ebor Building	700	700	–	–
CAF	10,049	10,049	481	481
Koyani Education	2,535	2,535	–	–
Gray Partners	200	200	275	275
M F Baker	3,197	3,197	2,670	2,670
P Wilkins	–	–	1,100	1,100
Miss Edgaben	–	–	15	15
Charities Trust	100	100	–	–
Other Donations	10	10	5,842	5,842
Grants				
Souter Charitable Trust	5,000	5,000	–	–
	45,949	45,949	24,667	24,667

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Event income	3,200	3,200	–	–

6. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	25	25	25	25

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Supporting education and poverty relief in Cambodia	36,764	36,764	24,413	24,413
Support costs	1,554	1,554	1,520	1,520
	38,318	38,318	25,933	25,933

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Supporting education and poverty relief in Cambodia	36,764	235	36,999	24,673
Governance costs	–	1,319	1,319	1,260
	36,764	1,554	38,318	25,933

9. Analysis of support costs

	Supporting education and poverty relief in Cambodia £	**Total 2026 £**	Total 2025 £
Finance costs	235	235	260
Governance costs	1,319	1,319	1,260
	1,554	1,554	1,520

10. Independent examination fees

	Year to 31 Jul 26 £	Period from 2 Aug 24 to 31 Jul 25 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,319	1,260

11. Staff costs

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

12. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees
- one or more trustees has claimed expenses or had their expenses met by the charity (see note 18).

13. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	141	–

14. Analysis of charitable funds

Unrestricted funds

	At 1 August 2025	Income	Expenditure	**At 31 July 2026**
	£	£	£	£
General funds	7,989	49,174	(38,318)	18,845

	At 2 August 2024	Income	Expenditure	At 31 July 2025
	£	£	£	£
General funds	9,230	24,692	(25,933)	7,989

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Current assets	18,986	18,986
Creditors less than 1 year	(141)	(141)
Net assets	18,845	18,845

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	7,989	7,989
Creditors less than 1 year	–	–
Net assets	7,989	7,989

16. Analysis of changes in net debt

	At 1 Aug 2025	Cash flows	**At 31 Jul 2026**
	£	£	**£**
Cash at bank and in hand	7,989	10,997	18,986

17. Post balance sheet events

The trustees have considered the likelihood of any negative subsequent events arising and have concluded that the incidence of such events is likely to be minimal.

18. Related parties

During the year £3,197 was received from M Baker (trustee). The amounts received had no conditions attached and were for the general use within the charity's operations.

Also, during the year £457 was reimbursed to M Baker for charitable expenses incurred for the provision of food and medical supplies for displaced Cambodian families.