

Acorn Community Care

(A Company Charity limited by guarantee)

(Charity Registration Number 1095207)

(Registered Company Number 4528689)

Annual Report & Financial Statements for the year ended

31st March 2019

Acorn Community Care

(A Company Charity limited by guarantee)

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Directors' Report (incorporating the Trustees' Annual Report)

For the year ended:

31st March 2019

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st March 2019. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

Objectives and activities

Acorn Community Care provides regulated and unregulated support to adults with Learning disabilities either in their home environment or at our day service farm in Ryedale, Norton Yorkshire. The Charity aims to follow its financial objectives in order to improve the quality of life for its beneficiaries.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and activities and in the planning of future activities. It is the judgement of trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning activities for the charity.

In delivering services and in the appointment of staff, volunteers and trustees, the charity operates a strict policy of no discrimination on any grounds.

Achievements and performance

Day Services

The Day service has been through procurement process with our main funding authority during the last financial year in order to be placed on their "Approved Provider List" so we can then welcome new individuals into our current day time activities. This has meant that we have been able to negotiate better hourly rates for both 1:1 and standard day service charges on all new business.

Acorn still has animal projects that some of the service users take an active part in animal care. We still have alpaca, goats, sheep, quail and a pig. We have also worked on an Avery project that see ducks and a parrot living in a new outside enclosure.

During Winter months, service users were supported to build a shepherd's hut. Although our customer base has varying abilities, every service user who attends day service was able to have some part in the project. The new shepherds hut is erected in the day service garden at Whinflower Hall for viewing. We also hope that this will be a good advertisement for future orders and in turn, raise funds for the charity.

Work is still in progress with the New Barn. We believe we are close to the new electric supply being installed now that the wavier has been signed off by the land owners. Once the electric supply is installed and live, we will then begin transitioning across to the new work space, which in turn will allow the opportunity for development of the main farm house which is currently used as the main hub for day services.

Acorn day services still remains linked with another local charity and some users continue to access Art Sessions on a Tuesday Afternoon. Acorn have also hosted Art sessions to allow members from the charity partner to use the grounds to portrait the landscape and assist with their art projects.

We have also been gifted many used horse shoes from local farriers, these have been a great project for our service users to work on. They have been supported to make various items from the horse shoes including Horseheads, Chickens, frogs and even a spitfire aircraft.

The vehicle maintenance project still remains popular with service users and Acorn Community Care continues to employ a qualified mechanic within the support team who oversees the running of this project.

Supported Living (Domiciliary)

Acorn Community Care still supports customers within their own homes. We are moving away from referring to this as Domiciliary Care and encouraging the new term "Supported Living" to be both embedded and become part of the charities natural terminology.

Acorn Community Care supported living projects have faced great challenges over the last 12 months. This is mainly down to funding authorities altering who is responsible for paying for an individuals care and support package. This often leaves the charity without income until the issue is resolved. Without the regular 4 weekly income, the charity has had to act quickly at times in order to continue to pay staff wages and other associated running costs.

Management within the organisation have been lobbying with commissioners and the independent care group to make changes in order to ensure that when an individuals contract is changed, the provider still gets paid. We will continue to work with external authorities in the upcoming months and years to ensure that contract issues are resolved quickly to avoid putting unnecessary strain on the organisations financial position.

Despite the challenges with funding authorities, Acorn Community Care has managed to secure new business in supported living projects in the Ryedale area. We have had to increase our core staff team to meet both demand and contractual obligations. We have also had to invest in bespoke training packages for staff in order to increase their skill and knowledge around specific complex health arrangements.

Financial Review

The results for the year ending 31st March 2019 show an overall deficit in year of £6,756. However this comprises a healthy surplus on unrestricted funds of £48,761, offset by the continuing work on the Barn conversion of £54,968 and final spend on restricted funds of £549. A designated fund of £80,000 was established at the previous year end to set aside funds to complete the barn for which 70% of these funds have been spent in year. This year, a further £40,000 has been transferred from unrestricted funds to designated to complete the work and provide for the additional cost of bringing in the electricity supply.

The only other remaining restricted funding grant yet to spend is the £7,300 received from the Gannett Foundation to provide a new walk in cold room.

This leaves a level of free reserves, that is those unrestricted funds not tied up in tangible fixed assets, nor held in designated funds, stands at £115,955 at 31st March 2019. The trustees believe that this level of reserves is reasonable to ensure continuity of the charity's services in the event of sudden fluctuations of income and represents just over two months salary costs. The charity aims to continue increasing the free reserves to achieve the desired policy of holding 3 months worth of unrestricted expenditure.

The trustees are confident that the charitable company will be able to meet its liabilities as they fall due in the forthcoming year. Accordingly, these accounts have been prepared on a going concern basis.

Plans for the future

Acorn Community Care plans to be in the new barn facility by year end (2019-2020). This will then allow opportunity to renovate and develop the farmhouse. After speaking with funding authorities (within CYC and NYCC) we have a plan for what type of service could be offered. We will also seek support from the Big Lottery Fund in order to assist the charity with funding such a costly project. We forecast that a lot of support from internal and external partners will be required during the application process for such a large grant. It is hoped that developing the farm house through regulated activities will secure funding for the charity through contracting opportunities.

We are in the process of undertaking some partnership working with a local engineering company in order to upcycle their waste produce and then sell these products on in the community and through ecommerce platforms. There is also potential to expand our current work shop projects in order to sell more horseshoe art through various outlets.

With the prospects of our workshop projects becoming more sustainable, the trustees will be willing to consider the opportunity to open a charity shop in the local area. This will allow the charity opportunity to sell its own produce and in turn develop this as a subsidiary of the current day service provision. It is hoped that a retail experience could be offered to both current service users and to other people in the local area who could potentially access the charity shop as a day service, thus creating new contracting opportunities for the charity to increase income to further support projects for its beneficiaries.

Structure, governance and management

Acorn Community Care is a non profit making company limited by guarantee and a charity governed by the Memorandum and Articles of Association with all the trustees of the charity being directors of the company.

At the Annual General Meeting all trustees resign and then nominations are made and seconded to elect trustees for the year ahead.

New trustees undergo an induction meeting whereby they gain a greater understanding of how the charity operates and ongoing training to help ensure they understand their legal obligations under charity and company law and the financial performance of the organisation. The trustees continue to keep in touch with the charity and its current services and building projects. The charitable company is governed by its trustees with day to day management delegated to the Chief Officer.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The remuneration policy is to benchmark salaries against similar roles in the sector and to implement statutory changes where appropriate. An appraisal process is in place for all staff, undertaken by line managers and regular supervision undertaken for all staff.

Reference and administrative details

Charity name Acorn Community Care
Other name(s) the charity is known by
Change of Name The company changed its registered name on the 17th October 2009 from Acorn Services (North Yorkshire)
Registered as a Company on 06/09/2002
Registered as a Charity on 03/01/2003
Registered Company number 4528689 (England and Wales)
Registered Charity number 1095207
Charity's principal address (& registered office) Whinflower Hall
 Scarborough Road
 Norton, Malton
 YO17 8EE
Auditors Hallgarth Accountants Limited
 2 Hallgarth
 Pickering
 YO18 7AW
Banks HSBC plc CAF Bank Ltd
 19 York Road 25 Kings Hill Avenue
 Acomb, York West Malling, Kent
 YO24 4LW ME19 4JQ
 Yorkshire Bank
 7 Wheelgate, Malton
 YO17 OHX

Names of the directors (trustees) who manage the charity

(unless indicated otherwise all are trustees and directors)

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Ms A Allison	Chair (to 27/09/19)	Resigned 27/09/19	
Mr S Neal	Secretary		
Mr C Arnott		Resigned 27/09/19	
Mr T Bell			
Mr P Pace		Resigned 27/09/19	
Mrs V Cassel		Resigned 10/10/19	
Mrs R Benson		Resigned 10/10/19	
Ms D Plumpton	Chair (from 27/9/19)	Appointed 02/09/19	
Ms D Pinkney		Appointed 27/09/19	

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year, which 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 the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

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

Members of the Board of Trustees, who are directors for the purpose of company law, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

Disclosure of information

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charity's Auditor is unaware;
- as directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for audit purposes and have communicated them to the Auditor.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees



Debra Pinkney

Date

17/12/19

Independent auditor's report to the trustees of Acorn Community Care Limited

Opinion

We have audited the financial statements of Acorn Community Care Limited] (the "Charity") for the year ended 31st March 2019 which comprise the statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard [, and the provisions available for small entities, in the circumstances set out in note [X] to the financial statements], and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144* of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hallgarth Accountants Ltd

Hallgarth Accountants Ltd

Chartered Accountants and Registered Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

2 Hallgarth

Pickering

North Yorkshire

YO18 7AW

Date: 19-12-19

Acorn Community Care
(Charity Registration Number 1095207)

Statement of Financial Activities for the year ended:
(incorporating the Income & Expenditure Account)

31st March 2019

		2019				2018			
		Unrestricted funds	Designated funds	Restricted funds	Total Funds	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Note		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	3	7,335		-	7,335	17,302		10,000	27,302
Charitable activities	4	1,022,311		-	1,022,311	899,732		-	899,732
Other trading activities	5	-		-	-	528		-	528
Investments	6	241		-	241	117		-	117
Total income and endowments		1,029,887	-	-	1,029,887	917,679	-	10,000	927,679
Expenditure on:									
Raising funds		360		-	360	440		-	440
Charitable activities		980,766	54,968	549	1,036,283	727,846	99,514	9,451	836,811
Total expenditure	7	981,126	54,968	549	1,036,643	728,286	99,514	9,451	837,251
Net income/(expenditure)	8	48,761	(54,968)	(549)	(6,756)	189,393	(99,514)	549	90,428
Transfers between funds		(40,000)	40,000	-	-	(214,514)	214,514	-	-
Net movement in funds		8,761	(14,968)	(549)	(6,756)	(25,121)	115,000	549	90,428
Reconciliation of funds									
Total funds brought forward		124,892	280,000	7,849	412,741	150,013	165,000	7,300	322,313
Total funds carried forward		133,653	265,032	7,300	405,985	124,892	280,000	7,849	412,741

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

Acorn Community Care
(Charity Registration Number 1095207)

Balance Sheet as at: 31st March 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible assets		17,698	14,133
Total Fixed Assets	12	17,698	14,133
Current Assets			
Cash at bank and in hand	13	316,587	250,261
Debtors & prepayments	14	111,031	178,670
Total Current Assets		427,618	428,931
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	15	39,331	30,323
Net Current Assets/(Liabilities)		388,287	398,608
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals		-	-
Net Assets/(Liabilities)		405,985	412,741
Funds of the Charity	16		
Unrestricted Funds (General)		133,653	124,892
Unrestricted Funds (Designated)		265,032	280,000
Restricted Funds		7,300	7,849
Total Funds Carried Forward	16	405,985	412,741

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

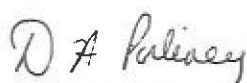
The directors (trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

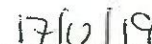
These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard FRS102.

The financial statements were approved by the trustees and signed on their behalf by:



Debra Pinkney



Date

Acorn Community Care
(Charity Registration Number 1095207)

Statement of Cash Flows for the year ending:

31st March 2019

	Note	2019 £	2018 £
Cash used in operating activities	18	<u>80,275</u>	<u>(31,907)</u>
Cash flows from investing activities			
Interest income		241	117
Purchase of tangible fixed assets		(14,190)	(9,380)
Cash provided by (used in) investing activities		<u>(13,949)</u>	<u>(9,263)</u>
Cash used in financing activities		-	-
Increase (decrease) in cash and cash equivalents in the year		66,326	(41,170)
Cash and cash equivalents at the beginning of the year		250,261	291,431
Total cash and cash equivalents at the end of the year		<u><u>316,587</u></u>	<u><u>250,261</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the accounts for the year ended:

31st March 2019

1 Basis of preparation

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) (effective 1st January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity has taken advantage of the concessions, provided for in the SORP, that are available to Charitable Companies that are not subject to a statutory audit.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement was required, therefore no reconciliation of **adjustments** on transition to FRS 102 in 2016/17 was required.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees are confident that the charitable company will be able to meet its liabilities as they fall due in the forthcoming year. Accordingly, these accounts have been prepared on a going concern basis.

2 Accounting policies

Income and endowments

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are sufficiently certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Income from Government

The charity has received income from the government in the reporting period.

Contractual income and performance related grants

In the case of contractual income and performance related grants, income is only recognised once the charity has provided the specified services or performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2019

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income and staging fundraising events.

Charitable activities

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

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500 each (increased September 2019 to £1,000). They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation.

Depreciation is provided at rates to write off the cost of the asset over the useful economic life of that asset as follows;

Equipment & Machinery	- over each assets useful life of 2-10 years
Fixture & Fittings	- over each assets useful life of 2-10 years
Vehicles	- over assets life of 4 years

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activities.

Leases

The company enters into an annual lease agreement for the building at a rent of £25,000 per annum which is fully paid each year.

Fund accounting

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

Designated funds are unrestricted funds earmarked by trustees for particular purposes.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost using the effective interest method. However all the financial instruments are payable or receivable within one year and are therefore measured at the undiscounted amount of the cash expected to be paid or received.

Acorn Community Care
(Charity Registration Number 1095207)

Notes to the accounts for the year ended:

31st March 2019

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
<u>Voluntary grants</u>						
Wilfred Jackson Will Trust			-		10,000	10,000
<u>Voluntary donations</u>						
General donations	7,335		7,335	2,302		2,302
<u>Legacies</u>						
Alan Smith legacy			-	15,000		15,000
	7,335	-	7,335	17,302	10,000	27,302

4 Charitable activities

Fees for Day Services	394,655		394,655	313,059		313,059
Fees for Supported Living	615,807		615,807	585,394		585,394
Supported Living rent contributions	8,208		8,208	-		-
Other/Sundry income	3,641		3,641	1,279		1,279
	1,022,311	-	1,022,311	899,732	-	899,732

5 Other trading activities

Fundraising events			-	528		528
	-	-	-	528	-	528

6 Investments

Bank interest received	241		241	117		117
	241	-	241	117	-	117

Total income	1,029,887	-	1,029,887	917,679	10,000	927,679
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<u>Within charitable activities above is income from the Government from:</u>	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
City of York Council	66,640		66,640	78,019		78,019
NHS Scarborough & Ryedale CCG	456,987		456,987	391,381		391,381
NYCC Homecare contract	326,234		326,234	207,387		207,387
	849,861	-	849,861	676,787	-	676,787

All of the above sources of government income represent fees for services provided by the charity.

Acorn Community Care
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Notes to the accounts for the year ended: **31st March 2019**

7 Total expenditure

Analysed by activity	Unrestricted funds			Designated funds	Restricted funds	Total 2019	Total 2018
	Core	Day Services	Supported Living	Barn Conversion	Middlecave Road		
	£	£	£	£	£	£	£
<u>Raising funds</u>							
Fundraising costs	360					360	440
<u>Charitable activities</u>							
Staff costs							
Salaries		237,614	536,818			774,432	584,033
Invoiced Care			3,140			3,140	22,611
Staff training & CRB		1,499	3,427			4,926	2,551
Direct costs							
Activity costs		23,992				23,992	14,318
Food & expenses			6,323			6,323	4,964
Subscriptions		189	2,531			2,720	1,607
Health & Safety		1,232	2,105			3,337	2,235
Service user costs/outings	2,371	163	405			2,939	1,847
Beneficiary rent			23,199			23,199	5,639
Grant funded spend					549	549	9,451
Office costs	231	6,512	10,333			17,076	15,546
Premises costs		43,232	43,357	47,612		134,201	142,030
Vehicle costs		4,251	6,375			10,626	12,509
Depreciation	10,625					10,625	7,732
Governance costs	35	1,335	2,143			3,513	863
VAT disallowed		2,920	4,409	7,356		14,685	8,875
Provision for doubtful debts						-	-
	13,262	322,939	644,565	54,968	549	1,036,283	836,811
Total expenditure	13,622	322,939	644,565	54,968	549	1,036,643	837,251

Wherever possible, costs are allocated directly to the activity. The Salaries costs include the apportioned share of the Key Management staff and part-time Finance/Admin Officer totalling £112,740 (2018: £65,242) based on time spent managing and administering each of the charities services. The Office costs and Governance costs are allocated based on the turnover of each service as this is an indicator of the volume of administrative workload. The Premises costs (excluding buildings renovation costs) are allocated according to the time spent on premises and the Vehicles costs are allocated according to service usage.

Governance costs comprise the Audit/Independent Examination fee and annual company filing fee.

8 Net income/(expenditure) for the year

	Total 2019	Total 2018
	£	£
This is stated after charging:		
Depreciation	10,625	7,732
Audit/Independent Examination	3,500	850
Accountancy Services in year	4,398	3,587

9 Trustee remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year nor were any trustees' out of pocket expenses reimbursed.

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

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2019

10 Staff costs and emoluments

	2019	2018
	£	£
Gross salaries	700,984	534,609
Employers National Insurance	64,021	46,183
Pension Contributions	9,427	3,241
	<u>774,432</u>	<u>584,033</u>
Average monthly head count of staff employed	<u>27</u>	<u>21</u>

No employee received remuneration in excess of £60,000 (2018: Nil)

The total employee benefits of the key management personnel of the charity were £111,045 (2018: £52,665)

11 Defined contribution pension scheme

The charity operates a defined contribution scheme which commenced this year on 1 May 2017. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,427. The March employer contributions of £2,168 were outstanding at the end of the year and collected by direct debit in April 2019.

The employer pension cost is allocated between the charitable activities in line with the allocation of the corresponding staff salaries.

12 Fixed assets

	Plant, Vehicles & Equipment	Total
	£	£
Tangible fixed assets		
Cost or valuation		
At 1st April 2018	36,180	36,180
Additions in year	14,190	14,190
Disposals in year	-	-
At 31st March 2019	<u>50,370</u>	<u>50,370</u>
Depreciation	£	£
At 1st April 2018	22,047	22,047
Charge for the year	10,625	10,625
At 31st March 2019	<u>32,672</u>	<u>32,672</u>
Net Book Value	£	£
At 31st March 2019	<u>17,698</u>	<u>17,698</u>
At 31st March 2018	<u>14,133</u>	<u>14,133</u>

13 Cash and cash equivalents

	2019	2018
	£	£
CAF Bank current account	96,548	115,352
CAF Gold deposit account	50,228	50,179
HSBC deposit account	84,741	84,730
Yorkshire Bank	85,070	-
	<u>316,587</u>	<u>250,261</u>

14 Debtors and prepayments

	2019	2018
	£	£
Debtors and prepayments		
Trade Debtors	14,899	88,629
Accrued Income	80,606	87,784
Prepayments	12,369	757
Other	3,157	1,500
	<u>111,031</u>	<u>178,670</u>

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Notes to the accounts for the year ended:

31st March 2019

15 Creditors and accruals	2019	2018
Analysis of creditors falling due within one year	£	£
Accounts payable	12,259	8,553
Taxation and social security	20,885	18,515
Accruals	6,187	3,255
	<u>39,331</u>	<u>30,323</u>

16 Movement of funds

16.1 Movement of major funds

2019

Fund name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted funds					
Designated funds	280,000		54,968	40,000	265,032
General unrestricted funds	124,892	1,029,887	981,126	(40,000)	133,653
	<u>404,892</u>	<u>1,029,887</u>	<u>1,036,094</u>	<u>-</u>	<u>398,685</u>
Restricted Funds					
Gannett Foundation	7,300		-		7,300
Wilfred Jackson Will Trust	549		549		-
	<u>7,849</u>	<u>-</u>	<u>549</u>	<u>-</u>	<u>7,300</u>
Total Funds	<u>412,741</u>	<u>1,029,887</u>	<u>1,036,643</u>	<u>-</u>	<u>405,985</u>

2018

Fund Name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted Funds					
Designated funds	165,000		99,514	214,514	280,000
General Unrestricted funds	150,013	917,679	728,286	(214,514)	124,892
	<u>315,013</u>	<u>917,679</u>	<u>827,800</u>	<u>-</u>	<u>404,892</u>
Restricted Funds					
Gannett Foundation	7,300				7,300
Wilfred Jackson Will Trust	-	10,000	9,451		549
	<u>7,300</u>	<u>10,000</u>	<u>9,451</u>	<u>-</u>	<u>7,849</u>
Total Funds	<u>322,313</u>	<u>927,679</u>	<u>837,251</u>	<u>-</u>	<u>412,741</u>

Transfers between funds

From	To	Reason	Amount £
Unrestricted	Designated	To ensure sufficient funds set aside for completion of the new barn	40,000
General			

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Notes to the accounts for the year ended:

31st March 2019

16.2 Details of Funds Held

Designated Funds

Designated funds have been set aside to cover;

1. The completion of the new barn. The estimated balance to completion including the cost of bringing in electricity supply, is £65,000. This has required an additional transfer from unrestricted funds this year of £40,000.
2. A redundancy/wind down provision of £200,000. No change made this year.

Unrestricted Funds (General)

The General fund is unrestricted and available for the general running of Acorn Community Care.

Restricted Funds

The restricted funds are only available for the purposes specified for each fund, which are:

The Wilfred Jackson Will Trust - a grant received to refurbish and equip a property in Malton to house people needing supported living. This has now been fully spent in 2018/19.

Gannett Foundation - reflects a grant to provide a walk in cold room for the new farm shop development.

17 Net assets between funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£	£
Balances at 31st March 2019					
Fixed assets	17,698	0	0	17,698	14,133
Current assets	127,701	291,878	8,039	427,618	428,931
Current liabilities	(11,746)	(26,846)	(739)	(39,331)	(30,323)
	133,653	265,032	7,300	405,985	412,741

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

	Total 2019	Total 2018
	£	£
Net movement in funds	(6,756)	90,428
Add back depreciation charge	10,625	7,732
Deduct interest income shown in investing activities	(241)	(117)
Decrease (increase) in debtors	67,639	(100,390)
Increase (decrease) in creditors	9,008	(29,560)
Net cash used in operating activities	80,275	(31,907)

19 Lease commitments

The total lease charge recognised as an expense during the year was £25,000 (2018: £25,000). The charity is committed to the lease agreement until 2021, hence the total future minimum lease payments are expected to be £50,000.

20 Transactions with connected parties

There have been no related party transactions in the reporting period.

21 Contingent Liabilities

The charity has no contingent liabilities at 31 March 2019 (2018: None).

22 Control

In the opinion of the trustees, no one party controlled the company in the year.