

Company no. 3336101
Charity no. 1061568

**Action with Communities in Rural
England**

Report and Audited Financial Statements

31 March 2025

Action with Communities in Rural England

Reference and administrative details

For the year ended 31 March 2025

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| Status | The organisation is a charitable company limited by guarantee, incorporated on 19 March 1997 and registered as a charity on 26 March 1997. | |
| Governing document | The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. | |
| Company number | 3336101 | |
| Charity number | 1061568 | |
| Registered office and operational address | 2 The Quadrangle Banbury Road Woodstock Oxfordshire OX20 1LH | |
| Honorary officers | James Blake Helen Susan Dovey Gavin Parker | Chair Vice Chair Vice Chair |
| | A full list of the trustees serving during the year and up to the date of this report can be found on page 17. | |
| Executive director | Richard Quallington | until 28 May 2024 |
| Chief executive | Corinne Pluchino | from 29 May 2024 |
| Company secretary | Corinne Pluchino | from 29 May 2024 |
| Bankers | Lloyds plc 14 Castle Street Cirencester Gloucestershire GL7 1QJ | |
| Solicitors | Stone King LLP 13 Queen Square Bath BA1 2HJ | |
| Auditors | Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD | |

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

ACRE's purpose and vision

ACRE is the only national charity focused on promoting, supporting and enabling rural communities in England. Our objects are to promote any charitable purpose to improve the conditions of life of people and communities in rural areas in England and Wales. More specifically our mission is to work with its 38 members and other key stakeholders to evidence and address need, to inform and to influence at a national level, speaking up as the voice of rural communities across England.

ACRE's beneficiaries are at the heart of all our work. We are dedicated to people who live in rural communities across England, particularly those who are facing the greatest needs and challenges as a result of where they live. We do not represent a specific group or sector – we are dedicated to rural communities as a whole. We work closely with our network of member organisations, consisting of 38 member charities who are active in rural areas across England, and which between them have many decades of experience of enabling and supporting local communities on the ground to seize opportunities and address unmet need.

Our vision is rural communities that are thriving, inclusive and sustainable, with the support they need to ensure equitable outcomes for everyone.

Our vision is underpinned by behaviours which support five values:

- Responsive – responding and listening to the needs of members and beneficiaries;
- Innovative – testing and developing new approaches;
- Collaborative – working with others to achieve results for our members and beneficiaries;
- Empowering – enabling members and rural communities to take action; and
- Solution focused – achieving results that make a difference.

Our priorities

ACRE reviews its strategic priorities, aims and objectives on a regular basis as part of the business planning cycle. The current three-year corporate plan 2022-25 came to an end in March 2025. This report focuses on the main achievements of the final year of the plan.

We began work on our new strategy for 2025-30 in autumn 2024 and launched it in July 2025. The key themes began emerging early in the process and we have been using the last twelve months to enable us to transition to our new ambitions and ways of working.

Our work in 2024/25 has been focused on three core areas:

- Gathering evidence and conducting research to better understand rural communities;
- Articulating a voice for rural communities at the national level and influencing decisions that impact on rural communities; and
- Delivering programmes with our members which directly improve the lives of our end beneficiaries and increase the resilience of rural communities.

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Report of the trustees

For the year ended 31 March 2025

As the national body of the ACRE Network, ACRE also supports its member organisations to build their capacity and resilience so that they can respond to the needs of rural communities, enable them to take action and support those in greatest need.

Key workstreams

ACRE's day to day activities during the last year of our three year corporate plan have largely been focused on four areas:

1. Policy, advocacy and influencing;
2. Enabling local communities and addressing unmet need;
3. Profile and engagement; and
4. Working in partnership.

Last year was an exceptionally busy period for ACRE and one of significant change both in and outside the organisation. We continued our work across all our workstreams, ensuring that in doing so we were responding to these changes while deploying our resources effectively and efficiently. The key highlights can be found in the next section.

Our funders and sponsors

Our work is made possible by the engagement and generosity of our funders and sponsors. We are extremely grateful to the following for their financial support during the year:

- ACRE members
- Department for the Environment, Food & Rural Affairs (Defra)
- Environment Agency
- Hallmaster
- Norris and Fisher
- Utility Aid

We are also very grateful to the supporters of our annual Village Hall Advisers Event, without whom the event would not be possible: Utility Aid, Hallmaster, Zolb EV, SRS Ltd, ARC Thermal, Total Floor Care and Creative Spark.

How our activities deliver public benefit

ACRE's charitable activities are to alleviate rural disadvantage in rural communities throughout England through its activities and achievements, a sample of which are set out below. The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding activities the charity should undertake.

ACRE's Key Activities, Outputs and Outcomes in 2024-25

Introduction

The last twelve months have been a period of considerable change for ACRE, internally and externally, and for our members and beneficiaries. Internally we welcomed our new Chief Executive, Corinne Pluchino, who joined ACRE in May following the retirement of Richard Quallington. As Executive Director Richard led ACRE with immense skill and commitment for nine years. We were delighted when he was awarded an OBE in the King's New Year Honours list for services to rural communities in December 2024. It was also a year when ACRE's income continued to increase, from £4.65m in 2023/24 to £5.03m in 2024/25. Over 85% of this figure was distributed to the ACRE network and directly to rural communities, to enable activity in local areas and support those in greatest need. Further details about developments within ACRE and our impact can be found below.

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Report of the trustees

For the year ended 31 March 2025

Policy, advocacy and influencing

The new Labour Government, elected in July, announced an ambitious programme for growth and launched a wide-ranging policy review designed to deliver its five missions. This had the potential to impact both positively and negatively on nearly every aspect of rural life, including housing, land use, local government reorganisation, transport, energy and healthcare. We were delighted to have the opportunity to brief the Minister for Food Security and Rural Affairs, Daniel Zeichner MP, in person when he visited ACRE members to see their work at first hand in Warwickshire in February and Cambridgeshire in March 2025.

We welcomed the Government's commitment in its manifesto to create wealth in every community and to empower local areas. We allocated significant resources during the year to contribute to the policy making process and to ensure the rural voice was heard and better understood. We were concerned, and remain concerned, that one of the greatest challenges rural communities face is that they will be overlooked by policy makers, and opportunities will be lost to ensure that they can benefit from, and contribute to, the growth agenda.

We made submissions to 16 consultations, which included:

- Proposed changes to the National Planning Policy Framework (NPPF) – We made the case for rural affordable housing that meets local needs, both in order to support sustainable local communities and encourage economic growth. We also called for the definition of “affordable” to be reviewed so that it reflects the reality of local incomes rather than national demand;
- Energy policy and the transition to net zero – We highlighted the continued vulnerability of power supplies in many rural areas. We also stressed the enormous potential for communities to install and benefit from renewable alternatives, but the need to ensure that energy infrastructure and networks have the capacity to support new community generation;
- Community benefits relating to electricity transmission – We engaged in discussions with Government about the impact that new transmission infrastructure is going to have on rural communities and how this can be mitigated appropriately. We argued that measures should be put in place to ensure rural communities as a whole have the chance to benefit in the long-term from the development of new infrastructure, and not just individual homes that will receive reduced electricity bills for a limited period only. This is a rare opportunity to secure funds for local communities that should not be lost and could leave a lasting positive legacy; and
- Integrated national transport – We argued that the strategic approach to rural transport must be based on a commitment to reasonable equity in access to, and cost of, public transport for people living in rural areas. We supported the Government's plans to improve the incentives for better bus services, and proposed that if there is insufficient public funding to overcome rural market failure, equity will have to be achieved through economies of scale that strategically link rural areas with urban ones and provide cross-subsidy.

We have also contributed evidence to enquires ranging from the future of the universal postal service to the future of social housing rent policy to competition in the road fuel market.

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

We achieved definitive progress in several areas:

- Two years of gentle but persistent campaigning in relation to “Martyn’s Law” paid off in 2024. While we strongly supported the overarching objectives of the Terrorism (Protection of Premises) Bill, we were concerned that it might have a disproportionate impact on small, remote premises such as village halls and other rural community buildings. We were very pleased to be called to give evidence to the Bill Committee, given our expertise in this area, and welcomed the Government’s decision to raise the threshold of premises included in its provisions so as to exclude all but the largest village halls. We are now awaiting guidance on the new Act;
- Working with other charity networks and advisors, we campaigned to improve the poor deal that many charities have been receiving from the banking sector. This resulted in an unprecedented letter from the Chief Executive of the Charity Commission, addressed to all the leading banks and to the Government, calling for improvements to be made. In 2025 the Government reacted with new rules to prevent the ‘de-banking’ of organisations; and
- We brought together a wide partnership of rural, housing and homelessness organisations to challenge the definition used by the Government for ‘affordable’ housing and achieved a broad consensus that the current definition of 80% of market prices is inappropriate in many rural areas. Unfortunately, despite the breadth of support for a new approach, we were not successful in achieving change on this occasion. The campaign will continue. However, we were very pleased to work with such a diverse group of organisations so closely for the first time.

Enabling local communities and addressing unmet need

ACRE has a long history of enabling local communities through its network of member charities. We provide advice and guidance at national level to support our members’ work at local level and help to manage and deliver nationally funded programmes that are delivered locally. In 2024-25 ACRE distributed 85% of £5m through several funds provided by Defra, which were dispensed to the ACRE network to deliver specific activities in rural communities, or directly to fund developments and refurbishments in village halls and community buildings, totalling nearly 500 individual payments.

The Rural Housing Enabler (RHE) Programme – The RHE Programme completed its first full year in 2024-25. Funded by Defra, the programme was originally launched in 2023 to build RHE capacity across England in order to support the delivery of affordable housing to meet local needs. RHEs are affordable rural housing specialists, who focus on engaging local communities, bringing key stakeholders together, and helping to identify solutions and drive developments forward to completion.

ACRE was appointed by Defra to co-ordinate and manage the programme. It is delivered through our network of member organisations in 34 counties across England, which delivered activities to meet the specific circumstances in their local areas. The total fund available in 2024-25 was £2.23M of which £2.03M was distributed to the network locally. The remainder funded a programme of training, support and development, plus rigorous quarterly reporting, which was delivered by ACRE. We also commissioned an independent evaluation from CCRI, the Countryside and Community Research Institute, which is due to report in 2025. By the end of March 2025, 307 housing needs surveys or other forms of secondary data evidence had been collected to help identify local needs, and 2,210 affordable homes were in the delivery pipeline.

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Supporting Village Halls and Community Buildings – There are over 10,000 village halls in England, the vast majority of which are run by volunteers committed to providing a place where local people can meet, build relationships and access important services. Over recent years we have seen village halls support an increasingly innovative and diverse range of facilities, many of which are designed to address urgent unmet needs. These range from warm hubs in winter for individuals experiencing fuel poverty, to groups designed to combat loneliness, to advice services on accessing health and social care.

ACRE's Village Halls Service operates by supporting our network colleagues, based at county level, who in turn work with local community buildings. We provided ad hoc advice and support, issued guidance on governance and management issues, and monitored and contributed to public policy and legislative changes that might impact village halls.

In addition to our work on the Terrorism (Protection of Premises) Bill mentioned above, we hosted three meetings for hall advisers so they could share experiences and best practice, and a successful residential training event attended by 36 advisers in April 2024. We completed proposed revisions to the model governing documents and internal guidance, with a focus on disposal of charity land and property, which also covered a wide range of other small updates. We await final approval from the Charity Commission.

We continued to provide support on energy efficiency and the transition to net zero and responded to a consultation on 'Reforms to Energy Performance of Buildings' from the Ministry of Housing, Communities and Local Government. We also provided updated briefings on waste recycling policy, insurance and fire safety in Village Halls. These are vital but often forgotten aspects of running a safe, quality community space.

ACRE also worked with our member in Cumbria, Action with Communities in Cumbria, and architect Ben Stagg to produce the Guide to Surveys. We are very grateful to the National Lottery Community Fund (NLCF) for supporting this activity through an initiative of the 'Northumberland, Durham and Cumbria Community Places' project.

Funding for Village Halls – ACRE also continued to manage several schemes funded by Defra designed to enable village halls to access capital funding. The largest of these was the Platinum Jubilee Village Halls Fund which completed its second full year in 2024-25. ACRE was appointed to manage and distribute the fund when it was first announced in 2023 and it continued to run smoothly last year. Three hundred applications were received and 112 grants awarded following a rigorous review process by an independent awards panel. As a result, the fund closed for the year having awarded £1.18m of the £1.25m available for the financial year. We were delighted to learn in February 2025 that the fund would be extended for another year, with £750K available for applications in 2025-26. ACRE has again been appointed to manage this process.

ACRE also administers The Rural Community Buildings Loan Fund on behalf of Defra. In 2024-25 it offered eight new loans totalling £233,767. This supported total project costs of £1,072,409. There are 32 village halls currently in the process of repaying their loans. The loan repayments need to be set up and monitored each month. ACRE provides support for loan recipients and reports quarterly to Defra.

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For the year ended 31 March 2025

Defra Local Action Grant – ACRE and the ACRE network were awarded funding by Defra in 2022-23 to enable ACRE members to help support the delivery of government priorities in rural communities ranging from building digital inclusion to social infrastructure to supporting the transition to net zero. This builds on funding awarded in previous years. In 2024-25 ACRE received £1.71m, of which £1.63m was distributed to its members. An important outcome of this funding is that it enables ACRE members to engage in discussions at a strategic level locally on the issues impacting rural communities, as well as using the resources on specific issues and projects. This in turn enables ACRE to collect quantitative and qualitative data from the front line which can be used to inform national policy making. We were delighted to learn in February that funding had been continued for 2025-26. We are very aware however, of the extremely challenging funding environment being experienced nationally and locally and are awaiting news of the outcome of the Spending Review in 2025. The outcome will be critical for rural communities across England and the ability of ACRE and the ACRE Network to help ensure their voice is heard over the next three years.

Profile and engagement

Our key publication of last year was No Rural Community Left Behind: our recommendations for the new government. Published in May 2024, it was sent to prospective parliamentary candidates in every county of England through our network of members and formed the basis of our conversations with the newly elected Government. After the election we focused our external communications on building relationships with the new Government and Parliament and key stakeholders who share our ambitions and values.

Village Halls Week 2025 began on 17 March and the theme was volunteers. We focused on the invaluable role that these venues play in connecting people, and on the volunteers who work tirelessly behind the scenes to maintain and manage them. Celebrations for the week included the launch of Halls for All: A History of Village Halls, written by Louise Beaton and David Clark with a foreword by The Princess Royal (sponsored by Carnegie UK). We also invited hall committee members to recognise individual volunteers in an online Volunteer Gallery. Two hundred and fifty packs of bunting, badges and posters were distributed and ACRE joined Leicester local radio for a discussion on the value of halls to their community.

We were very pleased to be invited to contribute to BBC Radio 4's Farming Today to share our views on the new NPPF and the future of housing development, and to speak at the National Landscapes Association annual conference in July 2024 on the theme of rural communities in the landscape. We began a review of our core communications messages and collateral, which we will be developing further to align with our new strategy, and updated our social media policy to reflect changing good practice.

Working in partnership

A key feature of our corporate plan is the importance of working in partnership and building alliances to help deliver our objectives. We continued to work closely with the Defra Rural Affairs Team, both to share the experiences and insights from our network and to contribute to national policy discussions and consultations. We value this relationship and the opportunity it brings for dialogue on a wide range of issues.

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For the year ended 31 March 2025

We continued to provide the secretariat for, and to be an active member of, the Rural Coalition. The Rural Coalition comprises twelve national organisations who subscribe to a vision for a living and working countryside in England. A key focus for the coalition last year was the launch of Reigniting Rural Futures: rural communities' capacity to boost economic growth. ACRE worked with other members to commission the report from Pragmatix Advisory which was launched in September 2024.

The report highlights the critical need for focused investment and policy changes to bridge the productivity gap between rural and non-rural areas. It showed that with the right policy framework, the rural economy could increase productivity significantly, leading to an additional £9-19 billion per year in tax revenues. This growth would not only support rural communities but also have far-reaching benefits for the national economy, helping to fund essential public services and drive broader economic initiatives. We worked with coalition members to promote the report's findings throughout the year.

We were also invited to be one of six members of the **Rural Flood Resilience Partnership (RFRP)**. Launched in September 2024, it was established to improve collaboration, deepen understanding of vulnerabilities, and support rural communities and agricultural businesses in building their resilience to present and future flood risks and coastal erosion. The other members are the Environment Agency, National Farmers Union (NFU), Association of Drainage Authorities (ADA), Country Land and Business Association (CLA) and Natural England. ACRE's role is to represent rural communities and to share information and resources with our members.

Our key achievements over the period included setting up a community of practice, to bring ACRE members together to share case studies and good practice and seek views and experiences to feed back to national partners. We also started work to explore how Parish and Town Councils can be better supported to consider flood resilience when working with local communities, including writing Neighbourhood Development Plans. We also took part in initiatives to promote the RFRP with other member bodies to raise awareness of its work and increase its potential impact.

In addition we were invited to join the **National Energy System Operator (NESO) Advisory Forum** to represent rural communities. We worked closely with NAVCA to explore the impact of the devolution agenda on rural communities and local infrastructure and voluntary organisations. We also engaged with a wide range of other third sector partners over the last year which are too numerous to list here. We would like to thank them all for their generous support and willingness to collaborate with us.

Support for ACRE members

The ACRE network is integral to our work and the priorities we set ourselves. Our members' knowledge and experience on the ground give us a unique insight into what is really going on in rural communities, and we are able to draw on this when we engage with policy makers, advisers and stakeholders. All of our activity is designed to support them and their beneficiaries, as well as our own, both directly and indirectly.

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For the year ended 31 March 2025

In addition to the work programmes outlined above, we continued to provide ongoing support in a wide selection of areas, ranging from policy briefings and analysis to supporting local parliamentary engagement to convening online and in person meetings for our members so they could share insights and best practice. We also provided ad hoc advice on governance and management issues. In October 2024 we joined with ACRE colleagues to arrange the ACRE Chief Executives' annual conference on the theme of Balancing Ambition and Resilience.

One of the key issues emerging for our network is the impact of the Government's devolution and local government reorganisation agenda. We developed a workstream specifically designed to examine the strategic opportunities and challenges both for our members, and rural communities, from these changes. This work will continue in 2025-26.

ACRE's governance and development

ACRE began work on its new strategy for 2025-30, Rural Ambition: enabling communities to thrive, in the autumn of 2024. It is designed to ensure that ACRE is able to maximise its impact during what is likely to be a continued period of rapid and often unpredictable external change, but also where there is clear opportunity to promote and unleash the potential of rural communities. We also wish to build our own resources and increase our resilience so that we can support our members more effectively to do the same.

We have also seen changes to our Trustee Board. Louise Beaton and Ivan Annibal completed their final terms and stood down from the Board at the AGM in November 2024 after many years of dedicated service. We are very grateful to them. As reported last year, we also appointed three new trustees following a competitive external process. We were delighted to welcome Caroline Cotterell CBE, Sharon Davies and Andrea Graham formally to the Board in November at our AGM.

ACRE conducted a governance review in 2023-24 and we continued to implement the recommendations for action. This included strengthening our financial governance by establishing a Finance Sub-Committee of the Board. We also conducted a review and update of our financial policy and procedures and began work on updating our employee handbook and policies. We have also committed to introducing a new performance management process in 2025-26, to enable team members to set their objectives and identify the training and development they need to support their work more clearly.

The Trustees would like to end their report with two items of thanks. Firstly, to our funders for their continued support for our work with rural communities across England, without which this vital activity could not continue. Secondly, to the ACRE team members, for their ongoing focus and hard work during a year of great change, and without whom ACRE would not be able to deliver its objectives for its beneficiaries or its members. Thank you to them all.

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

Financial review

Basis of preparation

- The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities;
- Incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability;
- Resources expended – liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category; and
- Grants payable are payments made to third parties in furtherance of the charitable objectives of the charity.

The directors report a net decrease in total resources of £38,813 (31 March 2024 a net increase of £158,744). The closing fund balances at the 31 March 2025 were £574,398.

The net decrease of £38,813 can be explained by looking at unrestricted and restricted funds separately:

- Unrestricted funds ended the year with a surplus of £51,639.
- Restricted funds ended the year with a deficit of £90,452. This deficit reflects cashflow timing with prior year funds held now fully paid out.

The statement of financial activities (SOFA) shows that the total incoming resources for the year were £5,033,650 compared with £4,657,150 for the previous year.

During the year ACRE received £4,364,759 restricted income and £668,891 unrestricted income. A list of the restricted funds is included in note 18. All incoming resources for the year have been secured specifically to advance the charity's strategic objectives.

Reserves policy

The directors consider that the level of unrestricted reserves should be sufficient to invest in essential capacity during short-term funding shortfalls, allow time for reorganisation in the event of a longer-term downturn in income, protect ongoing work programmes and allow ACRE to meet its legal requirements. Our current policy states that the target level for unrestricted reserves is £171,081 which is the equivalent of three months of the charity's general expenditure budget plus an allocation to allow for longer-term liabilities and contingencies and an additional element to support ACRE's research and development objectives and transformational change. Directors confirm that ACRE is in compliance with the agreed reserves policy. We will be reviewing our policy during 2025-26 following publication of our new strategy.

The directors can also designate other unrestricted funds to ensure that ACRE can continue to operate effectively, meeting its anticipated liabilities and the development needs of the wider ACRE Network as it continues to focus on enhancing outcomes for end beneficiaries.

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| At 31 March 2025, the total reserves were: | £574,398 |
| Restricted funds: | £37,726 |
| Designated funds: | £24,878 |
| General funds: | £511,794 |

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

Principal funding sources

ACRE's principal funding for 2024-25 came from a number of sources:

- 'A grant in aid' agreement from Defra, over 95% of which was directly allocated to local organisations to deliver work at a county level;
- Membership fees paid by the ACRE members. This funding was used to support ACRE's key themes of activity;
- Rural Housing Enabler Programme funded by Defra, over £2.2M available during 2024-25; and
- Platinum Jubilee Village Hall Fund Programme funded by Defra, £1.18m allocated to support village halls.

Key objectives for 2025-26

Our new strategy, Rural Ambition: enabling communities to thrive, builds on ACRE's work of the last five years but also marks a change in focus and pace. It has been published at a time of immense economic, societal and environmental flux, but is optimistic and ambitious because we believe there are opportunities as well as unresolved challenges. We will focus on the most important issues facing rural communities, speaking up more boldly, building new alliances and working more actively with our network to make an even greater impact. We are also clear that we need to be a resilient organisation if we are going to be successful, and the collective power of our network is essential to achieving our goals.

Our new strategy, which was published in the summer of 2025, sets out a clear theory of change and ambition for the period: **by 2030 we will have helped to improve the quality of life for rural communities and supported those in greatest need.** In order to deliver this we will focus our external activities in three areas during our strategy period:

- Campaigning: We will raise awareness and understanding of rural issues and work to ensure public policies support thriving rural communities;
- Enabling: We will increase the opportunities for rural communities to make their voice heard and take action to shape their future; and
- Unlocking: We will ensure equitable access to investment, essential services and opportunities for growth – particularly for those most in need.

To deliver our overarching ambition we need to ensure that we are resilient, capable and adaptable. We have identified four pillars to shape the way we work internally, to ensure we have a solid foundation for our strategy. They will ensure that we have the right resources, a resilient network and compelling communications. We will:

- Create a robust financial model so that we can plan for the long-term, develop our organisation and take advantage of opportunities to increase our impact;
- Work with our members in new ways so that we can increase our collective impact and enable rural communities to flourish;
- Invest in raising the profile of rural communities and focus on the issues where we can make the biggest difference; and
- Build new relationships and alliances so that we can achieve more change, more quickly.

The strategy will be underpinned by an annual business plan setting out operational objectives for the year, which in turn will inform team member objective setting and performance management. The first year of the strategy, 2025-26, is a foundational year which will help us to put the structures, skills and capacity in place to deliver our ambitions.

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For the year ended 31 March 2025

Funds held as custodians

Defra investment in the ACRE Network

A further year of investment to enable the ACRE Network to deliver support to rural communities within the key Defra priority themes was secured. The investment in support of rural communities through ACRE members amounted to £1,633,000 during the year. ACRE, as the national umbrella body of The ACRE Network, was the accountable body for these funds.

ANPAC

ACRE has held funds on behalf of the National Parks Residents Association (ANPAC) for use only as designated by them. The Association did not draw down from this fund during 2024-25.

Rural Communities Buildings Loan Fund

ACRE administers the Rural Communities Buildings Loan Fund on behalf of Defra. This fund previously known as the Village Hall Loan Fund has been in existence since the 1930s.

Rural Coalition

ACRE undertakes the secretariat for the Rural Coalition. The funds from the Rural Coalition are carried forward to activity planned for 2025-26.

Platinum Jubilee Grant Fund

ACRE administers the Platinum Jubilee Village Hall Grant Fund on behalf of Defra.

Structure, governance and management

Organisational structure

Action with Communities in Rural England (ACRE) is a company limited by guarantee (number 3336101) with a Board of Directors elected at general meetings by its 38 members, and in accordance with the Articles of Association adopted on 18 June 2014 and amended on 29 November 2016 and 27 November 2018.

Governance

The Board of Directors is responsible for the governance and the management of ACRE. The ACRE Board consists of not less than six but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The chair is elected at the AGM by the members. All directors have an induction into the organisation. In line with ACRE's governing documents the board is refreshed on a regular and systematic basis with members serving a maximum of seven years without a break of at least one year.

During the year all directors gave of their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity and any instances where directors have received benefit from the charity for specific services, as permitted under clauses 4 (2) and 4 (3), are set out in notes 6 and 22 to the accounts.

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Management

The Chief Executive retains responsibility for operational decisions and for delivering the organisation's strategic objectives and operational plan. The staffing structure has focused on retaining capacity to support the operational and leadership requirements of the organisation, as we move from one strategy period to the next, and in response to the retirement of some long-standing team members. Some changes have been made to roles and responsibilities within the team over the last twelve months to ensure we are ready to deliver our new strategy. As part of this process we have appointed some additional roles to the employee team, in place of external consultancy support, to ensure we have the capacity and expertise to deliver our strategy efficiently and effectively.

Risk management

The directors are committed to a regular review of the major strategic, business and operational risks which ACRE faces, with a view to ensuring that appropriate systems and procedures are in place to minimise these risks. In particular the risk of government reducing or ceasing its funded relationship with the ACRE Network is considered carefully by the ACRE board on a regular basis during the year and mitigating actions including identifying and exploring alternative sources of funding and developing new partnership arrangements with key stakeholders and the operation of Cirican (the ACRE Network's consultancy arm). Following discussion between the members of Cirican it has been decided to close the company as of the 31st March 2025. This and other risks to the fulfilment of ACRE's strategic priorities are kept under review by the directors via the risk register which is reviewed regularly.

The financial challenges originally occasioned by the pandemic have substantially given way to the current cost of living difficulties, inflationary pressures, and a very tight financial climate. Trustees have kept, and continue to keep, these additional pressures under constant review, especially so in relation to managing the risk to ACRE of staff turnover resulting in loss of capacity and skills to support the organisation and its work. However, the current remuneration policy and ongoing grant funding from Defra and other funders, combined with the current healthy level of unrestricted reserves, provides a reasonable level of confidence and reassurance that any challenges will have a manageable impact on the organisation's performance and longer-term financial position. In addition the need to ensure ACRE has a robust financial and organisational model was one of four essential supporting pillars identified in our new strategy and will be a key area of focus.

Register of interests

All Board members complete an annual declaration of interests in compliance with the Conflict -of -Interest Policy. This is updated as required during the year. Board members are required to declare any related interest in decisions at the start of all Board meetings, or thereafter if relevant topics arise.

Related parties and connected organisations

ACRE receives membership subscriptions from its members. In addition, ACRE works with members on joint initiatives. During 2024-25 a total of £1,633,000 was committed to members through the Defra/ACRE Investment Programme.

Whilst some of the directors elected are also directors or chief executives of ACRE members, within an ACRE context they have no influence over business transactions between members and ACRE.

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

Remuneration Policy

ACRE recognises that the delivery of its mission and strategic priorities is largely dependent upon the skills, knowledge and experience of its staff. It is therefore committed to ensuring that the staff are provided with appropriate remuneration to encourage and enhance performance and, in a fair and responsible manner, are rewarded for their contributions to the success of the charity. The salaries of ACRE staff are reviewed on an annual basis in line with our policy. Directors consider this information alongside the affordability for ACRE to inform and adjust salaries and remuneration accordingly.

Where appropriate, ACRE employs freelance contractors to undertake specific activities for the organisation. These include policy and research, programme development, training, marketing and governance support. Directors ensure that whilst the associated remuneration is sufficient to attract individuals with the skills, experience and competencies required, rewards are also benchmarked against sector averages for similar activity and levels of responsibility.

Grant-making policy

ACRE administers grants on behalf of other charitable trusts and government organisations that further the charity's objectives. The grant-making processes are agreed with the funders from the outset. Grants are paid on respective merits and follow transparent and rational processes. ACRE's unrestricted funds are not used for grant-making purposes, unless by resolution by the directors. Arrangements are in place to segregate grant-making decisions ensuring conflicts of interests are avoided in the governance of ACRE.

Fundraising policy

ACRE does not engage in any direct fundraising from members of the public and does not employ fundraisers. However, the directors are aware of the fundraising requirements and the code of fundraising practice and ensure that the charity is compliant with the code in all its fundraising activities.

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

ACRE members at 31 March 2025

| | |
|--|--|
| Action with Communities in Cumbria | Cornwall Rural Community Charity |
| Action Hampshire | Devon Communities Together |
| Action in rural Sussex | Dorset Community Action |
| Bedfordshire Rural Communities Charity | Durham Community Action |
| Cambridgeshire ACRE | GRCC Community Action in Gloucestershire |
| Cheshire Community Action | Humber & Wolds Rural Action Northamptonshire |
| Community Action Isle of Wight | ACRE |
| Community Action Norfolk | KENT ACRE |
| Community Action Northumberland | Rural Community Action Nottinghamshire |
| Community Action Suffolk | Rural Action Derbyshire |
| Community Council for Somerset | Rural Community Council of Essex |
| Community Development Action Hertfordshire | Rural Community Council (Leicestershire & Rutland) |
| Community First in Herefordshire and Worcestershire | Community Resource (Shropshire) |
| Community First Oxfordshire | Support Staffordshire |
| Community First, Wiltshire and Swindon | Surrey Community Action |
| Community First Yorkshire | Tees Valley Rural Action |
| Community Futures, Lancashire Community Impact Bucks | Warwickshire Rural Community Council West of England Rural Network |
| Connecting Communities in Berkshire | YMCA Lincolnshire (incorporating Community Lincs) |

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 charity and of the income and expenditure of the charity 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Action with Communities in Rural England

Report of the trustees

For the year ended 31 March 2025

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

The Directors

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Number of Board meetings attended during the year

| | | |
|------------------------|----------------------------------|-----|
| Ivan Annibal | Retired November 2024 | 4/4 |
| Louise Beaton OBE | Retired November 2024 | 4/4 |
| James Blake | Chair – Elected November 2022 | 5/5 |
| Charles Coats | Joined November 2017 | 5/5 |
| Sally Jane Colthup | Joined February 2024 | 5/5 |
| Caroline Cotterell CBE | Joined November 2024 | 1/1 |
| Sharon Davis | Joined November 2024 | 1/1 |
| Helen Susan Dovey | Joined November 2018 | |
| | Elected Vice Chair November 2023 | 4/5 |
| Andrea Graham | Joined November 2024 | 1/1 |
| Garry Jones | Joined November 2023 | 5/5 |
| Sarah Morland | Joined February 2024 | 5/5 |
| Gavin Parker | Joined February 2023 | |
| | Elected Vice Chair November 2023 | 5/5 |
| Francis James Webster | Joined November 2018 | 5/5 |

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2025 was 38 (2024: 38). The Directors have no beneficial interest in the charitable company.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 17 September 2025 and signed on their behalf by



James Blake - Chair

Independent auditors' report

To the members of

Action with Communities in Rural England

Opinion

We have audited the financial statements of Action with Communities in Rural England (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 6 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Independent auditors' report

To the members of

Action with Communities in Rural England

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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.

Independent auditors' report

To the members of

Action with Communities in Rural England

Our responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Action with Communities in Rural England

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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

William Guy Blake

Date: 22 September 2025

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Action with Communities in Rural England

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

| | Note | Restricted £ | Unrestricted £ | 2025 Total £ | 2024 Total £ |
|---|------|----------------------|-----------------------|------------------------------|-----------------------|
| Income from: | | | | | |
| Donations and legacies | | - | 203 | 203 | 22 |
| Charitable activities | 3 | 4,364,759 | 657,228 | 5,021,987 | 4,644,673 |
| Investments | | - | 11,460 | 11,460 | 12,455 |
| Total income | | <u>4,364,759</u> | <u>668,891</u> | <u>5,033,650</u> | <u>4,657,150</u> |
| Expenditure on: | | | | | |
| Raising funds | | - | 9,361 | 9,361 | 4,050 |
| Charitable activities | | <u>4,455,211</u> | <u>607,891</u> | <u>5,063,102</u> | <u>4,494,356</u> |
| Total expenditure | 5 | <u>4,455,211</u> | <u>617,252</u> | <u>5,072,463</u> | <u>4,498,406</u> |
| Net income / (expenditure) and net movement in funds | 6 | (90,452) | 51,639 | (38,813) | 158,744 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>128,178</u> | <u>485,033</u> | <u>613,211</u> | <u>454,467</u> |
| Total funds carried forward | | <u><u>37,726</u></u> | <u><u>536,672</u></u> | <u><u>574,398</u></u> | <u><u>613,211</u></u> |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the accounts.

Action with Communities in Rural England

Balance sheet

As at 31 March 2025

| | Note | £ | 2025 £ | 2024 £ |
|--|------|------------------|-----------------------|-----------------------|
| Fixed assets | | | | |
| Tangible assets | 9 | | 231 | 693 |
| Mixed motive investments | 10 | | <u>878</u> | <u>3,000</u> |
| | | | 1,109 | 3,693 |
| Current assets | | | | |
| Debtors | 11 | 319,268 | | 431,833 |
| Cash at bank and in hand | | <u>1,112,047</u> | | <u>1,129,195</u> |
| | | 1,431,315 | | 1,561,028 |
| Liabilities | | | | |
| Creditors: amounts falling due within 1 year | 12 | <u>(858,026)</u> | | <u>(951,510)</u> |
| Net current assets | | | <u>573,289</u> | 609,518 |
| Net assets | 17 | | <u><u>574,398</u></u> | <u><u>613,211</u></u> |
| Funds | 18 | | | |
| Restricted funds | | | 37,726 | 128,178 |
| Unrestricted funds: | | | | |
| <i>Designated funds</i> | | | 24,878 | 22,000 |
| <i>General funds</i> | | | <u>511,794</u> | <u>463,033</u> |
| Total charity funds | | | <u><u>574,398</u></u> | <u><u>613,211</u></u> |

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 17 September 2025 and signed on their behalf by



James Blake - Chair

Action with Communities in Rural England

Statement of cash flows

For the year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|------------------|------------------|
| Cash used in operating activities: | | |
| Net movement in funds | (38,813) | 158,744 |
| Adjustments for: | | |
| Depreciation charges | 462 | 597 |
| Impairment of investments | 2,122 | - |
| Dividends, interest and rents from investments | (11,460) | (12,455) |
| Decrease / (increase) in debtors | 112,565 | (129,348) |
| Increase / (decrease) in creditors | (93,484) | 183,693 |
| Net cash provided by / (used in) operating activities | (28,608) | 201,231 |
| Cash flows from investing activities: | | |
| Dividends, interest and rents from investments | 11,460 | 12,455 |
| Net cash provided by investing activities | 11,460 | 12,455 |
| Increase / (decrease) in cash and cash equivalents in the year | (17,148) | 213,686 |
| Cash and cash equivalents at the beginning of the year | 1,129,195 | 915,509 |
| Cash and cash equivalents at the end of the year | 1,112,047 | 1,129,195 |

The prior period comparative has been restated to reclassify Rural Community Buildings Fund loan movements within debtor movements.

An analysis of changes in net debt is shown in note 20.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Action with Communities in Rural England is a charitable company limited by guarantee registered in England and Wales. The registered office address is 2 The Quandrangle, Banbury Road, Woodstock, Oxfordshire, OX20 1LH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Action with Communities in Rural England meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of services is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated based on an estimate of staff time attributable to each activity as follows:

| | 2025 | 2024 |
|-----------------------|-------|-------|
| Raising funds | 1.7% | 1.0% |
| Charitable activities | 88.1% | 83.9% |
| Governance costs | 10.2% | 15.1% |

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|-----------------------|-----------------------|
| Fixtures and fittings | 3 years straight line |
|-----------------------|-----------------------|

Items of equipment are capitalised where the purchase price exceeds £500.

j) Mixed motive investments

Mixed motive investments represent the charitable company's partner interest in Cirican LLP, which the trustees consider to have the dual objective of both financial return and furtherance of charitable objects. The investment is carried at fair value through the income and expenditure account. The LLP is an unquoted investment vehicle and a degree of judgement is required in assessing the fair value. At initial recognition the fair value is deemed to be the transaction amount. A review for impairment is carried out annually.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

o) Financial instruments

The charitable company 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 settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SoFA.

q) Operating leases

Rental charges are charged on a straight line basis over the lease term.

r) Grants payable

Grants which have been authorised and paid are included as expenditure in the SoFA. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors.

s) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

s) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

Mixed motive investments

As described in note 1(j) to the financial statements, mixed motive investments are carried at their fair value. However, the current investment is an unquoted investment vehicle and a degree of judgement is required in assessing its fair value.

2. Prior period comparatives: statement of financial activities

| | Restricted £ | Unrestricted £ | 2024 Total £ |
|------------------------------|------------------|-------------------|--------------------|
| Income from: | | | |
| Donations and legacies | - | 22 | 22 |
| Charitable activities | 4,105,784 | 538,889 | 4,644,673 |
| Investments | - | 12,455 | 12,455 |
| Total income | 4,105,784 | 551,366 | 4,657,150 |
| Expenditure on: | | | |
| Raising funds | - | 4,050 | 4,050 |
| Charitable activities | 3,994,165 | 500,191 | 4,494,356 |
| Total expenditure | 3,994,165 | 504,241 | 4,498,406 |
| Net income | 111,619 | 47,125 | 158,744 |
| Transfers between funds | 204 | (204) | - |
| Net movement in funds | 111,823 | 46,921 | 158,744 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

3. Income from charitable activities

| | Restricted £ | Unrestricted £ | 2025 Total £ |
|--|------------------|-------------------|--------------------|
| Defra - ACRE network agreement | 1,633,000 | 79,000 | 1,712,000 |
| Defra - Platinum Jubilee Village Hall fund | 1,130,000 | 88,312 | 1,218,312 |
| Defra - Rural Housing Enabler fund | 1,601,759 | 195,683 | 1,797,442 |
| Membership | - | 193,179 | 193,179 |
| Environment Agency | - | 39,600 | 39,600 |
| Rural communities buildings loan fund | - | 20,000 | 20,000 |
| Utility Aid | - | 17,000 | 17,000 |
| Conferences | - | 13,347 | 13,347 |
| Action with Communities in Cumbria | - | 5,000 | 5,000 |
| Norris & Fisher | - | 5,000 | 5,000 |
| Rural Coalition | - | 951 | 951 |
| Other | - | 156 | 156 |
| Total income from charitable activities | 4,364,759 | 657,228 | 5,021,987 |

Prior period comparative

| | Restricted £ | Unrestricted £ | 2024 Total £ |
|--|------------------|-------------------|--------------------|
| Defra - ACRE network agreement | 1,633,000 | 79,000 | 1,712,000 |
| Defra - Platinum Jubilee Village Hall fund | 1,696,356 | 98,844 | 1,795,200 |
| Defra - Rural Housing Enabler fund | 767,428 | 90,803 | 858,231 |
| Membership | - | 182,632 | 182,632 |
| Village Hall Design Guide on Energy Efficiency | - | 29,500 | 29,500 |
| Rural communities buildings loan fund | - | 20,000 | 20,000 |
| Conferences | - | 15,170 | 15,170 |
| Utility Aid | - | 10,000 | 10,000 |
| Norris & Fisher | - | 10,000 | 10,000 |
| Tudor Trust | 5,000 | - | 5,000 |
| Coyler-Fergusson | 4,000 | - | 4,000 |
| Hallmaster | - | 2,000 | 2,000 |
| Other | - | 940 | 940 |
| Total income from charitable activities | 4,105,784 | 538,889 | 4,644,673 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

4. Government grants

The charitable company received government grants during the year, defined as funding from the Department for Environment, Food & Rural Affairs (DEFRA), to fund charitable activities. The total value of these grants is shown below. There were no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

| | 2025 £ | 2024 £ |
|--|-------------------------|-------------------------|
| Defra - ACRE network agreement | 1,712,000 | 1,712,000 |
| Defra - Platinum Jubilee Village Hall fund | 1,218,312 | 1,795,200 |
| Defra - Rural Housing Enabler fund | <u>1,797,442</u> | <u>858,231</u> |
| | <u>4,727,754</u> | <u>4,365,431</u> |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure

| | Raising funds £ | Charitable activities £ | Governance costs £ | Support costs £ | 2025 Total £ |
|--|--------------------|-------------------------------|--------------------------|--------------------|------------------|
| Staff costs (note 7) | 5,045 | 258,839 | 29,952 | 75,729 | 369,565 |
| Direct costs | - | 129,698 | 33,151 | 57,280 | 220,129 |
| DEFRA grant to ACRE network (note 16) | - | 1,633,000 | - | - | 1,633,000 |
| Platinum Jubilee Village Hall grants (note 16) | - | 1,107,745 | - | - | 1,107,745 |
| Rural housing enabler grants (note 16) | - | 1,711,966 | - | - | 1,711,966 |
| Overheads | 289 | 15,231 | 1,123 | 13,415 | 30,058 |
| Sub-total | 5,334 | 4,856,479 | 64,226 | 146,424 | 5,072,463 |
| Allocation of support costs | 2,514 | 128,985 | 14,925 | (146,424) | - |
| Allocation of governance costs | 1,513 | 77,638 | (79,151) | - | - |
| Total expenditure | 9,361 | 5,063,102 | - | - | 5,072,463 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

5. Total expenditure

Prior period comparative

| | Raising funds £ | Charitable activities £ | Governance costs £ | Support costs £ | 2024 Total £ |
|--|--------------------|-------------------------------|--------------------------|--------------------|------------------|
| Staff costs (note 7) | 1,816 | 162,791 | 29,224 | 75,855 | 269,686 |
| Direct costs | 23 | 146,142 | 39,536 | 29,429 | 215,130 |
| DEFRA grant to ACRE network (note 16) | - | 1,633,651 | - | - | 1,633,651 |
| Platinum Jubilee Village Hall grants (note 16) | - | 1,689,535 | - | - | 1,689,535 |
| Rural housing enabler grants (note 16) | - | 655,789 | - | - | 655,789 |
| Rural Coalition expenditure | - | 9,689 | - | - | 9,689 |
| Overheads | 227 | 18,947 | 714 | 5,038 | 24,926 |
| Sub-total | 2,066 | 4,316,544 | 69,474 | 110,322 | 4,498,406 |
| Allocation of support costs | 1,034 | 92,653 | 16,635 | (110,322) | - |
| Allocation of governance costs | 950 | 85,159 | (86,109) | - | - |
| Total expenditure | <u>4,050</u> | <u>4,494,356</u> | <u>-</u> | <u>-</u> | <u>4,498,406</u> |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

6. Net movement in funds

This is stated after charging:

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Depreciation | 462 | 597 |
| Operating lease payments: | | |
| ▪ Property | 14,246 | 12,490 |
| ▪ Other | 1,215 | 1,215 |
| Trustees' remuneration | Nil | 2,700 |
| Trustees' expenses | 3,159 | 7,500 |
| Auditors' remuneration (excluding VAT): | | |
| ▪ Statutory audit | 8,250 | 6,700 |
| ▪ Prior period under accrual | 1,800 | - |

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £3,159 (2024: £7,500) incurred by 11 (2024: 13) trustees relating to attendance at meetings of the trustees.

Trustees' remuneration is detailed in note 22 to the accounts.

7. Staff costs and numbers

Staff costs were as follows:

| | 2025 £ | 2024 £ |
|-----------------------|----------------|----------------|
| Salaries and wages | 257,320 | 123,080 |
| Social security costs | 8,715 | 12,800 |
| Pension costs | 16,969 | 9,109 |
| Freelance staff | 86,561 | 124,697 |
| | 369,565 | 269,686 |

Staff cost increases reflect the charity's planned restructuring of the team during the year, the aim being to reduce consultancy support and bring capacity and expertise in house to deliver our new strategy.

Termination and redundancy payments totalling £17,969 (2024: £nil) are included within salaries and wages costs. These costs related to a settlement agreement of £11,200 and £6,769 for payments in lieu of notice.

1 employee earned more than £60,000 during the year, (2024: none).

Total employee benefits including pension contributions and freelance staff costs paid to key management personnel during the year totalled £121,023 (2024: £101,987).

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

7. Staff costs and numbers (continued)

| | 2025 No. | 2024 No. |
|---------------------|-------------|-------------|
| Average head count: | <u>5.8</u> | <u>3.3</u> |

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Tangible fixed assets

| | Computer equipment £ |
|-----------------------------------|----------------------------|
| Cost | |
| At 1 April 2024 and 31 March 2025 | <u>6,220</u> |
| Depreciation | |
| At 1 April 2024 | 5,527 |
| Charge for the year | <u>462</u> |
| At 31 March 2025 | <u>5,989</u> |
| Net book value | |
| At 31 March 2025 | <u>231</u> |
| At 31 March 2024 | <u>693</u> |

10. Mixed motive investments

| | 2025 £ | 2024 £ |
|---------------------------|----------------|--------------|
| Investment in Cirican LLP | | |
| At 1 April | 3,000 | 3,000 |
| Impairment | <u>(2,122)</u> | <u>-</u> |
| At 31 March | <u>878</u> | <u>3,000</u> |

During 2020, ACRE made an investment of £3,000 into Cirican LLP. The objective of Cirican is to enable ACRE and those members who are involved in Cirican to tender for larger national research contracts that play to the members' skills and experience, for both financial return and furtherance of charitable purposes.

An impairment review was conducted in the year due to the expected closure of Cirican LLP.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

11. Debtors

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Trade debtors | 67,624 | 12,596 |
| Loans to rural community buildings under loan scheme (note 14) | 246,261 | 294,751 |
| Prepayments | 2,231 | 2,339 |
| Accrued income | - | 97,192 |
| VAT debtor | 2,152 | 2,863 |
| Other debtors | 1,000 | 22,092 |
| | 319,268 | 431,833 |

Amounts due after more than one year included in:

| | | |
|--|----------------|----------------|
| Loans to rural community buildings under loan scheme | 192,974 | 189,543 |
|--|----------------|----------------|

12. Creditors: amounts due within 1 year

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Rural community buildings loan fund (note 14) | 700,000 | 700,000 |
| Trade creditors | 23,166 | 36,984 |
| Taxation and social security | 5,851 | 6,066 |
| Other creditors | 21,690 | 6,433 |
| Accruals | 19,986 | 16,958 |
| Conduit funding (note 19) | 5,740 | 5,740 |
| Deferred income (note 15) | 23,637 | 12,192 |
| Grant commitments (note 13) | 57,956 | 167,137 |
| | 858,026 | 951,510 |

13. Grant commitments

| | 2025 £ | 2024 £ |
|---|---------------|----------------|
| Grant commitments at 1 April | 167,137 | - |
| Grant commitments made (note 16) | 4,452,711 | 3,978,975 |
| Grants disbursed | (4,561,892) | (3,811,838) |
| Grant commitments outstanding at 31 March | 57,956 | 167,137 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

14. Rural community buildings loan fund

Rural community building loan fund administered by ACRE on behalf of DEFRA:

| | 2025 £ | 2024 £ |
|--|------------------|-----------|
| Funds advanced by DEFRA at 1 April 2024 (note 12) | 700,000 | 700,000 |
| Loans to rural community buildings: | | |
| Outstanding at 1 April | 294,751 | 299,295 |
| Loaned during the year | 100,000 | 70,857 |
| Repaid during the year | (148,490) | (75,401) |
| Outstanding loans at 31 March (note 11) | 246,261 | 294,751 |
| Bank deposit on hand at 31 March 2025 less interest payable to DEFRA | 453,739 | 405,249 |

15. Deferred income

| | 2025 £ | 2024 £ |
|--------------------------|-----------------|-----------|
| At 1 April 2024 | 12,192 | 15,150 |
| Deferred during the year | 23,637 | 12,192 |
| Released during the year | (12,192) | (15,150) |
| At 31 March 2025 | 23,637 | 12,192 |

Deferred income relates to Village Hall Advisors training event and Corporate Sponsorship income received in advance.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable

During the year, ACRE made the following grants to institutions:

| | 2025 £ | 2024 £ |
|---|------------------|------------------|
| DEFRA grants to ACRE network | | |
| Action Hampshire | 44,675 | 44,675 |
| Action in Rural Sussex | 47,395 | 47,395 |
| Action with Communities in Cumbria | 49,265 | 49,265 |
| Bedfordshire Rural Communities Charity | 35,840 | 35,840 |
| Cambridgeshire ACRE | 44,180 | 44,180 |
| Cheshire Community Action | 39,500 | 39,500 |
| Connecting Communities in Berkshire | 34,840 | 34,840 |
| Community Action Isle of Wight | 33,840 | 33,840 |
| Community Action Norfolk | 50,995 | 50,995 |
| Community Action Northumberland | 42,405 | 42,405 |
| Community Action Suffolk | 45,310 | 45,310 |
| Community Council for Somerset | 44,060 | 44,060 |
| Community Development Action Hertfordshire | 38,065 | 38,065 |
| Community First in Herefordshire and Worcestershire | 43,930 | 43,930 |
| Community First Oxfordshire | 39,640 | 39,640 |
| Community First, Wiltshire | 41,095 | 41,095 |
| Community First Yorkshire | 69,720 | 69,720 |
| Community Futures, Lancashire | 44,240 | 44,240 |
| Community Impact Bucks | 39,000 | 39,000 |
| Lincolnshire YMCA Ltd (Community Lincs) | 49,030 | 49,030 |
| Cornwall Rural Community Charity | 45,670 | 45,670 |
| Devon Communities Together | 53,145 | 53,145 |
| Dorset Community Action | 41,255 | 41,255 |
| Durham Community Action | 42,585 | 42,585 |
| GRCC Community Action in Gloucestershire | 39,220 | 39,220 |
| Humber & Wolds Rural Action | 41,965 | 41,965 |
| Kent ACRE | 12,383 | - |
| Northamptonshire ACRE | 40,280 | 40,280 |
| Rural Action Derbyshire | 44,200 | 44,200 |
| Rural Community Action Nottinghamshire | 40,580 | 40,580 |
| Rural Community Council (Leicestershire & Rutland) | 41,200 | 41,200 |
| Rural Community Council of Essex | 46,875 | 46,875 |
| Community Resource (Shropshire) | 40,135 | 40,135 |
| Support Staffordshire | 42,405 | 42,405 |
| Surrey Community Action | 38,735 | 38,735 |
| Tees Valley Rural Action | 34,235 | 34,235 |
| WRCC (Warwickshire Rural Community Council) | 37,635 | 37,635 |
| West of England Rural Network | 36,325 | 36,325 |
| Resource for the continuation of support for Kent rural communities | 37,148 | 50,181 |
| | 1,633,000 | 1,633,651 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|--|----------------|--------------|
| Platinum Jubilee Village Hall Grants | | |
| 1st Albrighton Scout Group, Shropshire | 4,000 | - |
| 1st Coddington Scout Group, Notts | 4,613 | - |
| Acland Memorial Hall, Berkshire | 10,718 | - |
| Aldersholt Village Hall, Dorset | 3,068 | - |
| Alveston Village Association, Warwickshire | 2,280 | - |
| Anslo Village Hall, Staffs | 3,000 | - |
| Arnesby Village Hall Trust, Leics | 4,500 | - |
| Badwell Ash Village Hall, Suffolk | 13,082 | - |
| Baylham Village Hall, Suffolk | 33,682 | - |
| Beeding & Bramber Village Hall | 10,500 | - |
| Bradden Village Hall, Northants | 5,000 | 5,000 |
| Broad Oak, Sussex | 3,809 | - |
| Cardington Village Hall, Shropshire | 2,286 | - |
| Chatton Village Hall Trust, Northumberland | 5,000 | - |
| Child Memorial Village Hall, Sussex | 2,112 | - |
| Chittlehampton Village Hall, Devon | 75,000 | - |
| Claughton Memorial Hall | 4,885 | - |
| Clipston Village Hall, Northamptonshire | 45,407 | - |
| Coaley Village Hall, Gloucestershire | 20,000 | - |
| Coddington Village Hall, Notts | 5,000 | - |
| Combe Florey Village Hall, Somerset | 2,196 | - |
| Coronation Hall Mary Tavey, Devon | 7,500 | - |
| Cross in Hand Village Hall, Sussex | 9,800 | - |
| Crowhurst Village Hall, Sussex | 11,318 | - |
| Curry Mallet and Beercrocombe Village Hall, Somerset | 2,077 | - |
| Denmead War Memorial Hall, Hants | 4,770 | - |
| Dundry Village Hall, North Somerset | 8,500 | - |
| Dunnington Village Hall, Yorkshire | 3,193 | - |
| East Coker Village Hall, Somerset | 17,386 | - |
| East Cowton Village Hall, Yorkshire | 22,000 | - |
| East Woodhay Village Hall, Hampshire | 2,671 | - |
| Ellen Hinde Hall, Oxon | 4,000 | - |
| Everton cum Tetworth Village Hall, Beds | 4,728 | - |
| Farndon Community Centre, Cheshire | 34,000 | - |
| Five Ashes Village Hall, Sussex | 3,186 | - |
| Freshford Village Memorial Hall | 4,500 | - |
| Garthorpe Village Hall, North Lincolnshire | 14,909 | - |
| Graveney & Goodnestone Village Hall, Kent | 3,421 | - |
| Grindleford Playing Fields Association / Grindleford Playing Field Trust | 3,251 | - |
| Hale Village Hall New Forest, Hants | 5,000 | - |
| Halse Village Hall | 3,230 | - |
| Helsington & Brigsteer Village Hall, Cumbria | 4,000 | - |
| Hesketh Bank CC, Lancashire | 3,960 | - |
| Sub total | 437,538 | 5,000 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Platinum Jubilee Village Hall Grants (continued) | | |
| Sub total brought forward | 437,538 | 5,000 |
| Hillesley (Hopkins Hall), Glos | 2,190 | - |
| Hoghton Sports & Social Club, Lancashire | 20,700 | - |
| Holbeach Reading Room, Lincs | 2,893 | - |
| Holmbury St Mary, Surrey | 8,363 | - |
| Holme Village Hall, Cambs | 3,774 | - |
| Holwell Village Hall | 4,739 | - |
| Horam Village Hall | 2,200 | - |
| Indian Queens Victory Hall, Cornwall | 2,440 | - |
| Keelby Village Hall Committee | 3,035 | - |
| Kentford Community Hub, St. Marys PCC | 5,000 | - |
| Laver Marney Community Hub, Essex | 7,524 | - |
| Little Aston Village Hall, Staffordshire | 39,000 | - |
| Liverton Village Hall, Devon | 3,252 | - |
| Lopen PCC, Somerset | 4,000 | - |
| Loxton Community Hub, North Somerset | 20,000 | - |
| Madley Parish Hall, Hants | 5,000 | - |
| Maiden Bradley Village Hall, Wiltshire | 9,224 | - |
| Malborough Village Hall & PFA, Devon | 2,314 | - |
| Mark Community Centre, Somerset | 4,891 | - |
| Martin Village Hall (Blandford), Hampshire | 26,400 | - |
| Nash Mills Village Hall, Hertfordshire | 12,581 | - |
| Neen Savage Parish Hall, Shropshire | 3,667 | - |
| Old Pool Bank Village Hall, Yorkshire | 2,783 | - |
| Orleton Village Hall, Hants | 2,327 | - |
| Osmotherley Village Hall, Yorkshire | 2,108 | - |
| Papplewick & Linby Village Hall, Nottinghamshire | 3,212 | - |
| Par Bay Community Trust, Cornwall | 7,644 | - |
| Piddinghoe Village Hall, Sussex | 31,571 | - |
| Plumbland Village Hall | 3,080 | - |
| Plumley Village Hall, Cheshire | 2,240 | - |
| Potten End Village Hall | 2,740 | - |
| Ramsey Community Centre, Cambridgeshire | 60,000 | - |
| Ripley Village Hall | 5,000 | - |
| Ruan Minor Village Hall, Cornwall | 22,800 | - |
| Ruskington Village Hall, Lincs | 2,300 | - |
| Seghill Colliery Institute, Northumberland | 11,000 | - |
| Shadforth Community Association, Durham | 2,781 | - |
| Shurdington Village Hall, Glos | 2,521 | - |
| Silchester Village Hall, Hants | 5,000 | - |
| Slapton Village Hall | 4,742 | - |
| South Hanningfield Village Hall, Essex | 2,904 | - |
| South Milton Village Hall, Devon | 3,401 | - |
| Sub total | 810,879 | 5,000 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|---|------------------|---------------|
| Platinum Jubilee Village Hall Grants (continued) | | |
| Sub total brought forward | 810,879 | 5,000 |
| Springthorpe Village Institute, Lincs | 2,000 | - |
| St. Days Enterprise Centre, Cornwall | 11,000 | - |
| St. Mary's Appledore PCC, Devon | 2,020 | - |
| St. Andrews Community Hall, Lancashire | 24,000 | - |
| St. Mary's Church Room, Sole, Kent | 55,612 | - |
| St. Piran's Village Hall, Cornwall | 4,513 | - |
| Stannington Village Hall, Northumberland | 8,064 | - |
| Starkholmes Village Hall, Derbyshire | 2,150 | - |
| Staverton Village Hall | 2,320 | - |
| Stokeinteignhead Village Hall, Devon | 2,000 | - |
| Stretton Priory Centre, Staffs | 4,278 | - |
| Stutton Village Hall, Yorkshire | 18,618 | - |
| Swardeston Village Hall, Norfolk | 12,314 | - |
| Swimbridge Jubilee Hall, Devon | 3,617 | - |
| Teigngrace Parish Charity, Devon | 4,484 | - |
| The Barnetby Village Hall, Lincolnshire | 5,000 | - |
| The Grand Pavilion, Derbyshire | 4,072 | - |
| The Hill in Millom Village Hall, Cumbria | 3,707 | - |
| The Institute, Kelvedon | 5,000 | - |
| The Institute, Ottery St. Mary, Devon | 2,211 | - |
| Theale Village Hall, Somerset | 10,182 | - |
| Thurgoland Village Hall, Yorkshire | 3,980 | - |
| Titchfield Village Trust, Hampshire | 5,000 | - |
| Trimdon Grange Community Association, Durham | 3,960 | - |
| Uplyme Village Hall, Devon | 3,579 | - |
| Weston with Gayton Village Hall, Staffs | 2,024 | - |
| Willey & District Village Hall, Shropshire | 2,125 | - |
| Wilsford Village Hall, Lincs | 2,206 | - |
| Winchcome Community & Arts Hub, Glos | 3,634 | - |
| Winchelsea New Hall, Somerset | 4,224 | - |
| Winsley Church Hall, Wilts | 4,834 | - |
| Wolvey Village Hall, Warwickshire | 54,477 | - |
| Woodbury Village Hall, Devon | 2,400 | - |
| Wookey Church Hall PCC, Somerset | 3,356 | - |
| Woolfardisworthy S&C Hall, Devon | 2,943 | - |
| Worton & Marston Village Hall, Wiltshire | 14,500 | - |
| Adastra (Hassocks CA) | - | 10,278 |
| Aldenham Memorial Hall, Hertfordshire | - | 8,461 |
| Allerthorpe, Humber & Wolds | - | 10,000 |
| Amberley with North Stoke Church Hall, Sussex | - | 7,500 |
| Ampleforth Village Hall, Yorkshire | - | 8,509 |
| Appleton Thorn, Cheshire | - | 8,178 |
| Sub total | 1,111,283 | 57,926 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|---|------------------|----------------|
| Platinum Jubilee Village Hall Grants (continued) | | |
| Sub total brought forward | 1,111,283 | 57,926 |
| Armathwaite, Cumbria | - | 8,949 |
| Ashill Village Hall, Somerset | - | 11,226 |
| Bedwyn Village Hall, Wiltshire | - | 25,000 |
| Bilbrook, Suffolk | - | 10,545 |
| Bishopstone, Buckinghamshire | - | 22,007 |
| Bomere Heath, Shropshire | - | 8,498 |
| Bratton Church Institute, Wiltshire | - | 7,500 |
| Burton in Lonsdale | - | 19,315 |
| Bythorn Village Hall, Cambridgeshire | - | 16,500 |
| Cambo Village Hall, Northumberland | - | 10,078 |
| Caryford, Somerset | - | 75,000 |
| Cassington Village Hall, Oxfordshire | - | 4,722 |
| Castle Acre Village Hall, Norfolk | - | 9,000 |
| Chittlehamholt Village Hall, Devon | - | 7,804 |
| Church Eaton Village Institute, Staffordshire | - | 4,839 |
| Copythorne, Hampshire | - | 7,966 |
| Cornworthy Village Hall, Devon | - | 10,000 |
| Crantock, Cornwall | - | 17,289 |
| Danby Village Hall, Yorkshire | - | 9,600 |
| Donisthorpe, Leicestershire | - | 75,000 |
| Dormansland, Surrey | - | 15,000 |
| Dorstone Village Hall, Herefordshire | - | 8,500 |
| Duxford Village Hall, Cambridgeshire | - | 15,640 |
| Eversley Village Hall, Hampshire | - | 7,500 |
| Falfield Village Hall, South Gloucestershire | - | 23,860 |
| Ferring, Sussex | - | 9,495 |
| Fishburn Youth & Community Centre | - | 25,000 |
| Goldhanger Village Hall, Essex | - | 8,400 |
| Great Denham, Bedfordshire | - | 11,289 |
| Great Finborough, Suffolk | - | 8,000 |
| Great Horwood Village Hall, Buckinghamshire | - | 40,349 |
| Guarlford Village Hall | - | 7,680 |
| Haddenham, Buckinghamshire | - | 16,989 |
| Hanna's Field Charity, Essex | - | 8,000 |
| Hartland Parish Hall, Devon | - | 7,937 |
| Hickling Barn, Norfolk | - | 13,668 |
| Hinderclay, Suffolk | - | 7,500 |
| Hollym, Humber & Wolds | - | 10,704 |
| Holme CC, Yorkshire | - | 23,550 |
| Hutton Roof Village Hall, Cumbria | - | 30,632 |
| Hyde, Hampshire | - | 19,000 |
| Jevington, Sussex | - | 12,441 |
| Sub total | 1,111,283 | 749,898 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|---|------------------|------------------|
| Platinum Jubilee Village Hall Grants (continued) | | |
| Sub total brought forward | 1,111,283 | 749,898 |
| Kilburn, Yorkshire | - | 20,855 |
| Lady Alice Memorial Hall, Somerset | - | 19,440 |
| Lambeage Village Hall, Cornwall | - | 32,000 |
| Lanreath Village Hall, Cornwall | - | 9,921 |
| Little Thetford, Cambridgeshire | - | 18,500 |
| Litton Village Hall, Somerset | - | 7,610 |
| Longworth Village Hall, Oxfordshire | - | 8,541 |
| Lord Thurlow Hall, Suffolk | - | 8,163 |
| Lover CC, Wiltshire | - | 10,600 |
| Lower Withington Village Hall, Cheshire | - | 10,218 |
| Lyonshall Village Hall | - | 10,000 |
| Maker with Rame, Cornwall | - | 9,192 |
| Mariansleigh, Devon | - | 8,283 |
| Mawnan Smith Memorial Hall, Cornwall | - | 7,500 |
| Medbourne Memorial Hall, Leicestershire | - | 12,000 |
| Menheniot Village Hall, Cornwall | - | 39,173 |
| Meshaw Village Hall, Devon | - | 26,558 |
| Newton Valence, Hampshire | - | 32,000 |
| Peak Forest Reading Room, Derbyshire | - | 8,000 |
| Quarnford & Healthylee Memorial Hall, Staffordshire | - | 10,374 |
| Rifle Hall Trust, Suffolk | - | 15,202 |
| Ruishton, Somerset | - | 10,311 |
| Sawbridgeworth, Hertfordshire | - | 72,000 |
| Seaton Sluice, Northumberland | - | 8,292 |
| Sessay Village Hall, Yorkshire | - | 32,265 |
| Settle, Yorkshire | - | 18,000 |
| Shapwick Village Hall, Somerset | - | 16,000 |
| Shedfield Reading Room, Hampshire | - | 12,000 |
| Shenstone, Staffordshire | - | 9,213 |
| Shillingford & Petton, Devon | - | 15,971 |
| Shrivenham Village Hall, Oxfordshire | - | 20,000 |
| Snape Village Hall, Yorkshire | - | 7,500 |
| St. Mabyn Peace Memorial Hall, Cornwall | - | 21,000 |
| St. George's Parish Centre, Somerset | - | 8,951 |
| St. Newlyn East Mem Hall, Cornwall | - | 15,916 |
| St. Paulinus Centre, Kent | - | 7,267 |
| Stevington Community Hub, Bedfordshire | - | 19,525 |
| Stewkley Village Hall, Buckinghamshire | - | 23,506 |
| Sunnyside, Kent | - | 9,123 |
| Takeley Silver Jubilee Hall, Essex | - | 20,000 |
| Toppin Memorial Hall (John Castlehow), Cumbria | - | 33,600 |
| Troon Village Hall, Cornwall | - | 40,500 |
| Sub total | 1,111,283 | 1,494,968 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|---|------------------|------------------|
| Platinum Jubilee Village Hall Grants (continued) | | |
| Sub total brought forward | 1,111,283 | 1,494,968 |
| Walton Village Hall, Yorkshire | - | 28,850 |
| Weston Sub Edge, Gloucestershire | - | 12,500 |
| Whimble Village Hall, Devon | - | 12,824 |
| Whitley, Yorkshire | - | 14,120 |
| Whixley Village Hall, Yorkshire | - | 23,000 |
| Wilshaw Village Hall, Yorkshire | - | 13,407 |
| Withersfield, Suffolk | - | 9,451 |
| Wootton Village Hall, N.Lincolnshire | - | 3,266 |
| Wormingford, Essex | - | 12,776 |
| Worminghall, Buckinghamshire | - | 18,000 |
| Wretham, Norfolk | - | 23,238 |
| Yarlington, Somerset | - | 15,000 |
| Yeolmbridge, Cornwall | - | 8,135 |
| | <hr/> | <hr/> |
| Subtotal | 1,111,283 | 1,689,535 |
| Repaid grants | (3,538) | - |
| | <hr/> | <hr/> |
| | 1,107,745 | 1,689,535 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

16. Grants payable (continued)

| | 2025 £ | 2024 £ |
|-----------------------------------|------------------|----------------|
| Rural Housing Enabler Fund | | |
| ACRE member in: | | |
| Bedfordshire | 36,475 | 23,844 |
| Berkshire | 48,607 | 35,251 |
| Buckinghamshire | 39,869 | 19,610 |
| Cambridgeshire | 57,941 | 35,225 |
| Cheshire | 58,408 | 33,530 |
| Cornwall | 61,496 | 6,000 |
| Cumbria | 50,800 | 31,425 |
| Derbyshire | 58,912 | 6,128 |
| Devon | 61,335 | 35,670 |
| Dorset | 49,860 | 26,969 |
| Durham | 47,322 | 23,994 |
| Essex | 61,487 | 17,533 |
| Gloucestershire | 43,052 | 35,598 |
| Hampshire | 34,822 | 39,046 |
| Herefordshire | 58,697 | 5,000 |
| Hertfordshire | 43,850 | 3,457 |
| Humber & Wolds | 60,308 | 2,687 |
| Isle of Wight | 48,544 | 25,006 |
| Lancashire | 61,163 | 17,405 |
| Leicestershire | 54,780 | 6,015 |
| Norfolk | 54,194 | 6,580 |
| Northamptonshire | 55,822 | 16,662 |
| Northumberland | 46,420 | 25,750 |
| Oxfordshire | 46,343 | 34,506 |
| Shropshire | 51,205 | 6,046 |
| Somerset | 57,076 | 5,216 |
| Staffordshire | 47,622 | 12,351 |
| Suffolk | 23,208 | 11,227 |
| Surrey | 54,791 | 6,498 |
| Sussex | 60,289 | 35,670 |
| Warwickshire | 42,075 | 4,358 |
| WERN | 34,020 | 34,412 |
| Wiltshire | 43,970 | - |
| Yorkshire | 57,203 | 27,120 |
| | 1,711,966 | 655,789 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

17. Analysis of net assets between funds

| | Restricted funds £ | Designated funds £ | General funds £ | Total funds £ |
|------------------------------------|--------------------------|--------------------------|-----------------------|---------------------|
| Tangible fixed assets | - | - | 231 | 231 |
| Mixed motive investments | - | 878 | - | 878 |
| Current assets | 117,372 | 24,000 | 1,289,943 | 1,431,315 |
| Current liabilities | (79,646) | - | (778,380) | (858,026) |
| Net assets at 31 March 2025 | 37,726 | 24,878 | 511,794 | 574,398 |
| Prior period comparative | | | | |
| | Restricted funds £ | Designated funds £ | General funds £ | Total funds £ |
| Tangible fixed assets | - | - | 693 | 693 |
| Investments | - | 3,000 | - | 3,000 |
| Current assets | 316,747 | 19,000 | 1,225,281 | 1,561,028 |
| Current liabilities | (188,569) | - | (762,941) | (951,510) |
| Net assets at 31 March 2024 | 128,178 | 22,000 | 463,033 | 613,211 |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds

| | At 1 April 2024 £ | Income £ | Expenditure £ | Transfers between funds £ | At 31 March 2025 £ |
|---|-------------------------|------------------|--------------------|------------------------------------|-----------------------------|
| Restricted funds | | | | | |
| Tudor Trust | 1,500 | - | (1,500) | - | - |
| Big Lottery Safeguarding | 3,961 | - | - | - | 3,961 |
| DEFRA rural communities | - | 1,633,000 | (1,633,000) | - | - |
| DEFRA PJVH fund | 6,820 | 1,130,000 | (1,107,745) | - | 29,075 |
| DEFRA RHE fund | 111,639 | 1,601,759 | (1,711,966) | - | 1,432 |
| Coyler Ferguson Kent ACRE | 1,000 | - | (1,000) | - | - |
| National Parks Residents Association | 2,787 | - | - | - | 2,787 |
| National Village Halls Forum | 471 | - | - | - | 471 |
| Total restricted funds | 128,178 | 4,364,759 | (4,455,211) | - | 37,726 |
| Unrestricted funds | | | | | |
| <i>Designated funds:</i> | | | | | |
| ACRE Network review | 4,000 | - | - | - | 4,000 |
| ACRE Network members | 15,000 | - | - | 5,000 | 20,000 |
| LLP Consultancy (Cirican) | 3,000 | - | (2,122) | - | 878 |
| <i>Total designated funds</i> | 22,000 | - | (2,122) | 5,000 | 24,878 |
| General funds | 463,033 | 668,891 | (615,130) | (5,000) | 511,794 |
| Total unrestricted funds | 485,033 | 668,891 | (617,252) | - | 536,672 |
| Total funds | 613,211 | 5,033,650 | (5,072,463) | - | 574,398 |

Purposes of restricted funds

| | |
|--------------------------|---|
| Tudor Trust | ACRE received the initial 50% of the year long grant for the purpose of reviewing the purpose of the Village Hall services provided throughout the ACRE Network and identify areas for expansion. |
| Big Lottery Safeguarding | The National Lottery Community Fund provided funds for a project that will promote good safeguarding practice to village and community halls throughout England. ACRE used the 38 ACRE Network members' contacts and reach into rural communities to signpost and share resources. Advice and examples of best practice have been shared helping hall committees to better understand their responsibilities, put in place proportionate policies and procedures, and have confidence to deal with safeguarding issues as they arise. |

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds (continued)

Purposes of restricted funds (continued)

| | |
|--------------------------------------|--|
| DEFRA rural communities | The investment delivers support to the end beneficiaries of the ACRE Network, ensuring that rural communities have the technical support and advice needed to survive and thrive. The grant is distributed through ACRE to its 38 members, full details are available on the ACRE website. |
| DEFRA PJVH fund | DEFRA Platinum Jubilee Village Hall (PJVH) fund is a grant fund provided by DEFRA to support the modernisation and improvement of rural community buildings. |
| DEFRA RHE fund | DEFRA Rural Housing Enabler (RHE) fund is a £2.5m programme funded by DEFRA creating a new network of Rural Housing Enablers (RHEs). RHEs are specialists who help rural communities consider the need for affordable housing locally. |
| Coyler Ferguson Kent ACRE | Coyler Ferguson grant is a grant provided to support the establishment of Kent ACRE, specifically for legal fees to support the CIO. |
| National Parks Residents Association | ACRE holds funds on behalf of the National Parks Residents Association for use only as designated by the Association. |
| National Village Halls Forum | The National Village Halls Forum closed and a decision was taken to pay funds remaining in the bank account to ACRE for hosting and support work undertaken by the new Village and Community Halls Network. |

Purposes of designated funds

| | |
|---------------------------|--|
| ACRE Network review | The ACRE Board designated funds to support the research, review and modernisation of its services. |
| ACRE Network members | The ACRE Board designated funds to support a strategic review of ACRE member services in order to identify the best and most sustainable way of safeguarding such services for end beneficiaries in the future. This has been increased with a transfer from general funds this year. |
| LLP Consultancy (Cirican) | The ACRE Board designated funds to underpin 'Cirican' the ACRE Network Consultancy vehicle, established to capitalise on members' extensive experience and understanding of rural issues, and to generate an income stream to advance ACRE's charitable aim of supporting rural communities. |

Transfers

Transfers to designated funds from general funds are to represent future spends expected based on the trustees assessment.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

18. Movements in funds (continued)

Prior period comparative

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers between funds £ | At 31 March 2024 £ |
|---|-------------------------|------------------|--------------------|------------------------------------|-----------------------------|
| Restricted funds | | | | | |
| Tudor Trust | (1,000) | 5,000 | (2,500) | - | 1,500 |
| Big Lottery Safeguarding | 3,961 | - | - | - | 3,961 |
| DEFRA rural communities | 447 | 1,633,000 | (1,633,651) | 204 | - |
| DEFRA PJVH fund | - | 1,696,356 | (1,689,536) | - | 6,820 |
| DEFRA RHE fund | - | 767,428 | (655,789) | - | 111,639 |
| Coyler Ferguson Kent ACRE | - | 4,000 | (3,000) | - | 1,000 |
| National Parks Residents Association | 2,787 | - | - | - | 2,787 |
| National Village Halls Forum | 471 | - | - | - | 471 |
| Rural Coalition | 9,689 | - | (9,689) | - | - |
| Total restricted funds | 16,355 | 4,105,784 | (3,994,165) | 204 | 128,178 |
| Unrestricted funds | | | | | |
| <i>Designated funds:</i> | | | | | |
| ACRE Network review | 4,000 | - | - | - | 4,000 |
| ACRE Network members | 10,000 | - | - | 5,000 | 15,000 |
| LLP Consultancy (Cirican) | 3,000 | - | - | - | 3,000 |
| <i>Total designated funds</i> | 17,000 | - | - | 5,000 | 22,000 |
| General funds | 421,112 | 551,366 | (504,241) | (5,204) | 463,033 |
| Total unrestricted funds | 438,112 | 551,366 | (504,241) | (204) | 485,033 |
| Total funds | 454,467 | 4,657,150 | (4,498,406) | - | 613,211 |

19. Conduit funding

| | 2025 £ | 2024 £ |
|---------------------------------------|--------------|--------------|
| Funds held at 1 April | 5,740 | - |
| Amounts received | - | 5,500 |
| Adjustment to correct closing balance | - | 240 |
| Funds held at 31 March | 5,740 | 5,740 |

ACRE receives and disburses funds on behalf of The Rural Coalition. The balance held at the year end date is included in other creditors.

Action with Communities in Rural England

Notes to the financial statements

For the year ended 31 March 2025

20. Analysis of changes in net debt

| | At 1 April 2024 £ | Cash flows £ | At 31 March 2025 £ |
|---------------------------------|-------------------------|-----------------|-----------------------------|
| Cash | <u>1,129,195</u> | <u>(17,148)</u> | <u>1,112,047</u> |
| | 1,129,195 | (17,148) | 1,112,047 |
| Loans falling due within 1 year | <u>(700,000)</u> | <u>-</u> | <u>(700,000)</u> |
| Net debt | <u>429,195</u> | <u>(17,148)</u> | <u>412,047</u> |

21. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

| | Property 2025 £ | 2024 £ | Equipment 2025 £ | 2024 £ |
|---------------------|-----------------------|--------------|------------------------|--------------|
| Amount falling due: | | | | |
| Within 1 year | 7,123 | 6,245 | 1,215 | 1,215 |
| Within 1 - 5 years | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,519</u> |
| | <u>7,123</u> | <u>6,245</u> | <u>1,215</u> | <u>2,734</u> |

22. Related party transactions

During the current and prior year, ACRE distributed DEFRA grants to its member organisations. A full list of these is included in note 16.

During the year, Louise Beaton, a charity trustee until 27 November 2024, received £Nil for consultancy services prior to her resignation as a trustee (2024: £2,700).

Ivan Annibal, a charity trustee until 27 November 2024, is the managing director of Rose Regeneration, the company completing the quarterly surveys of the DEFRA network grant, the company received £5,100 prior to his resignation as a trustee (2024: £17,000). No amounts were due at the year end.

Cirican LLP is a commercial research partnership of which ACRE is a member. ACRE invested £3,000 in the partnership in 2021. This investment was impaired by £2,112 during the year, resulting in a valuation as at the year end date of £878. There were no balances outstanding at year end.