Docusign Envelope ID: 6AC0B226-2D23-817F-83B6-7261C7D5A7F7

Acacia Facilities Management Ltd

Annual report and financial statements
Registration number: 06928362
Year ended 31 March 2026



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Directors' report

The Directors present their annual report for the year ended 31 March 2026 and the audited financial statements of Acacia Facilities Management Ltd (the "Company") for the year ended 31 March 2026.

Principal activity

The principal activity of the Company is that of property management and support to owners of extra care apartment schemes operated by the parent company, Somerset Care Limited.

Results and dividends

The Company's profit for the financial year amounted to £2,568 (2025: £2,567). The Company has net assets of £35,667 (2025: £33,099). The Directors do not recommend the payment of a dividend (2025: £nil).

Directors

The Directors who served during the year and to the date of this report were as follows:

A J Dupont MBE DL (resigned on 30 September 2025)
E V Glynn
I Green OBE
P King
E Mitchell (appointed on 3 June 2025)
J Palmer
T Robinson (appointed on 7 August 2025)
R Sanderson
C J Wall BA FCA (resigned on 24 September 2025)
I W Williams (appointed on 1 December 2025)

Disclosure of information to the auditors

Each Director has taken the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information. The Directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Small companies' regime

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 30 September 2026 and signed on its behalf by:

Signed by:
Troy Robinson
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T Robinson
Director

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Statement of Directors' responsibilities in respect of the annual report and the financial statements

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Profit and loss account
For the year ended 31 March 2026

	Note	2026 £	2025 £
Turnover		**44,455**	34,153
Cost of sales		**(39,769)**	(29,757)
Gross profit		**4,686**	4,396
Administrative expenses		**(1,546)**	(1,120)
Operating profit		**3,140**	3,276
Interest payable and similar expenses	6	**(108)**	(107)
Profit before taxation		**3,030**	3,169
Taxation		**(464)**	(602)
Profit for the financial year		**2,568**	2,567

All activities are derived from continuing operations.

There are no items of comprehensive income other than those above in the profit and loss account, and therefore no statement of other comprehensive income has been presented.

The notes on pages 9 to 11 form an integral part of these financial statements.

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Balance sheet
As at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	7	**11,471**	1,552
Cash at bank and in hand		**46,913**	49,650
		58,384	51,202
Creditors: amounts falling due within one year	8	**(22,717)**	(18,103)
Net current assets		**35,667**	33,099
Total assets less current liabilities		**35,667**	33,099
Net assets		**35,667**	33,099
Capital and reserves			
Called up share capital	9	**1**	1
Profit and loss account		**35,666**	33,098
Shareholders' funds		**35,667**	33,099

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The notes on pages 9 to 11 form an integral part of these financial statements.

These financial statements were approved by the Board of Directors on 30 September 2026 and were signed on its behalf by:

Signed by:
Troy Robinson
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T Robinson
Director
Company registered number: 06928362

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Notes to the financial statements

1. General information

Acacia Facilities Management Ltd is a private company, limited by shares, incorporated, domiciled and registered in England and Wales in the United Kingdom. The registered number is 06928362 and the registered address is Acacia House, Blackbrook Park Avenue, Taunton, Somerset, TA1 2PX.

2. Accounting policies

Statement of compliance

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting 102 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"). The presentation currency of these financial statements is pounds sterling ("GBP") because that is the currency of the primary economic environment in which the Company operates. All amounts in the financial statements have been rounded to the nearest £1.

Basis of preparation

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

Going concern

The Directors have undertaken an assessment of the ability of the Company to continue as a going concern for the next 12 months from the date of approval of these financial statements. The Directors consider that the Company will have adequate financial resources to enable it to meet its liabilities as they fall due for a period of at least twelve months from the date of approval of these financial statements. The Directors have assessed the going concern status of the Company and concluded that there are no material uncertainties that may cast significant doubt about the Company's ability to continue as a going concern.

Accordingly, the financial statements are prepared on the going concern basis.

Cash flow statement

The Company has taken advantage of the exemption available under FRS 102 Section 1A – Small Entities from preparing a statement of cash flows.

Basic financial instruments

Trade debtors / creditors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs. Trade and other creditors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of instrument for a similar debt instrument.

Capital and reserves

Ordinary shares
Represents the nominal value of shares issued.

Profit and loss account
Represents the reserves for net gains and losses recognised in the profit and loss account.

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Notes to the financial statements *(continued)*

2. Accounting policies *(continued)*

Turnover

Turnover represents the fair value of consideration receivable, excluding Value Added Tax, in the ordinary course of business for goods and services provided.

Rental income is recognised in the year to which the rental relates. Service charges are recognised in the year to which the rental relates.

Taxation

Tax on the profit or loss for the year comprises current tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the Balance Sheet date, and any adjustment to tax payable in respect of previous years.

3. Accounting estimates and judgements

In preparing these financial statements, the Directors do not consider that they have made any accounting estimates or judgements which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

4. Employees

The Company had no employees during the year (2025: none).

5. Directors' remuneration

The Directors received no remuneration during the year (2025: none).

6. Interest payable and similar expenses

	2026	2025
	£	£
Bank charges	108	107

7. Debtors

	2026	2025
	£	£
Trade debtors	**-**	-
Amounts owed by group undertakings	**1**	1
Other debtors	**10,014**	-
Prepayments	**1,456**	1,551
	11,471	1,552

Amounts owed by group undertakings are interest free, unsecured and repayable on demand.

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Notes to the financial statements *(continued)*

8. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	**5,871**	2,185
Amounts owed to group undertakings	**6,729**	5,668
Corporation tax	**576**	715
Other creditors	**5,925**	7,422
Accrued expenses	**3,616**	2,113
	22,717	18,103

Amounts owed to group undertakings are interest free, unsecured and repayable on demand.

9. Capital and reserves

Called up share capital

	2026 £	2025 £
Allotted, called up, unpaid shares		
One ordinary share (2025: 1 ordinary share) of £1 each	**1**	1

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

10. Related party transactions

The Company has taken advantage of the exemption contained in FRS 102 (section 33) 'Related Party Disclosures', in respect of the disclosures of transactions and balances with other wholly owned group undertakings as consolidated financial statements are prepared.

11. Financial commitments, guarantees and contingencies

The Company is a guarantor, by way of a fixed and floating charge, of a loan held by its parent, Somerset Care Limited, along with its fellow subsidiaries Somerset Care Support Services Limited, Way Ahead Holdings Limited, Way Ahead Community Services Limited, Lexicon Healthcare Limited and Somerset Care at Home Limited. The total amount of guarantees not included in the balance sheet is £13,000,000 (2025: £17,812,500).

12. Ultimate parent company

The immediate parent company is Somerset Care Limited, incorporated in England and Wales.

The smallest and largest group in which these financial statements are consolidated is Somerset Care Limited, incorporated in England and Wales. These financial statements are available upon request from Acacia House, Blackbrook Park Avenue, Taunton, Somerset, TA1 2PX.

13. Subsequent events

There have been no significant subsequent events to report since 31 March 2026 and up to the date of approval of these financial statements.