Company registration number 03485330 (England and Wales)

Charity registration number 1071850 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D L Mann Mr D F Sullivan Ms C P Taylor Mr D L Haigh (Co-opted) Mr P Williams (Co-opted)
Charity number	1071850
Company number	03485330
Registered office	Gf Suite 2 Polysec House Blackpole Trading Estate West Hindlip Lane Worcester Worcestershire WR3 8TJ
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
	Virgin Money Plc Jubilee House Gosforth Newcastle upon Tyne NE3 4PL

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
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WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

It is with great pleasure that I commend this report to you. Over the past year there have been significant positive developments that have placed our newly rebranded charity Carers & Communities (C&C) in a very strong position to capitalise on opportunities as they are presented. The hard work that has been completed over the past twelve months is anticipated to bear fruit.

We continue to work in a volatile macro-environment both globally and locally. With conflicts affecting fuel prices and the cost of living in this country, as well as local government and legislative changes that are delivering uncertainty and putting pressure on funding levels on a year-to-year basis.

As a local charity delivering support to unpaid carers in Worcestershire, Carers & Communities has had to be flexible in this changing environment. The Board has been working with the senior leadership team to continue to evolve C&C's strategy in order to take account of any changes, given these external challenges.

Unpaid carers continue to be affected by the rise in the cost of living and the squeeze on benefits available. The financial pressures on local authorities has meant a reduction in available services and adult care support. This has made C&C a crucially important support for unpaid carers. The trend continues to be for increasingly complex needs and situations being presented to staff and it continues to be clear that that these needs far outstrip available resourcing. Staff manage these pressures, and the senior leadership team provide support where concerns about the impact on the staff and their well being becomes apparent.

The year 2025-2026 has seen significant achievements, highlighted in our Impact Report, that are providing the platform from which C&C can spring forward on a positive basis. The re-branding and name change to Carers & Communities, as well as the updated website, changes to our membership and the Accelerating Reform Fund project have all opened up opportunities for the charity to pursue through 2026-2027.

The strategic themes have been reviewed and consequently we will continue to drive to be sustainable and future fit, deliver effective communications, develop strong collaborative partnerships and make a difference to the carers we support.

How we approach these strategic themes will evolve given the climate C&C is working in. Opportunities are already being rolled out to deliver a state of the art telecoms system and a digital platform to better support unpaid carers. In addition unrestricted funds will be secured in order to fund activity that can widen the scope of C&C's support for unpaid carers.

C&C continues to be proud of the services it delivers and the innovations it identifies to improve its support for unpaid carers. None of the achievements outlined in this Annual Report would have been possible without the dedication and commitment of our CEO, Karen Edwards, her senior leadership team, and the staff and volunteers, for which we continue to be very grateful.

We said goodbye and thank you to a long standing past Chair, Trustee, and Chair of the Carers Action Worcester, Colin Archer. Also to two trustees Kevin Smith and Steve Shelley King, who had to step down for personal reasons. In addition we welcomed two new Trustees to our Board, Paramdeep Bains and Cathy Whittall.

Thanks also go to the Trustee Board who give of their time freely to support C&C. All are passionate in their desire to support unpaid carers and better their circumstances.

2025-2026 has been a year of significant changes that have brought challenges that C&C, through Karen Edward's leadership and guidance, has successfully negotiated and I look forward to continuing to report on a thriving and effective organisation next year.

.....

Mr D F Sullivan
Chair of the Worcestershire Association of Carers T/A Carers & Communities Board of Trustees
Date: ...16.10.25

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their Annual Report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities
Vision
'Every unpaid carer to be valued and empowered and to have access to personalised and high-quality support, living in carer friendly communities'

Mission Statement
To enable Carers to make informed choices through giving expert advice, information and support and to promote recognition of Carers by service providers and communities.

Strategic Aims:
Four strategic themes were agreed to deliver Worcestershire Association of Carer's charitable objectives for the 2025-26 financial year. These were:
1. To remain sustainable and future fit
2. To deliver effective communications
3. To develop and grow strong collaborative partnerships
4. To make unpaid carers the priority

Monitoring of these themes is carried out on a quarterly basis at full Board meetings supported by two sub committees.

Public benefit
'For the public benefit, to relieve stresses experienced by Carers and people with physical, mental or sensory impairment within the family or home in Worcestershire, through the provision of information and support services and promotion of the needs of Carers' (from the Memorandum of Association of Worcestershire Association of Carers T/A Carers & Communities).

Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when planning the strategy and activities of the charity. Our business plan sets out how we will achieve our objectives, vision and mission.

Volunteers
Carers & Communities welcomes the support of volunteers and the charity is enriched by the diversity that volunteers bring. They add their qualities, skills and experience to those of the staff. Volunteers may learn new skills and feel more involved with their community.

Volunteers undertake a range of roles including acting as trustees, supporting our shop, making regular 'keep in touch' calls to carers, and facilitating carer groups around the county.

Achievements and performance
Our year in services were as follows:

Worcestershire Carers Hub: supporting unpaid adult carers across the county, providing information[JC6.1] and advice, carer training, Carer Talk time, carer wellbeing sessions, carers groups, carer assessments, emergency planning and Carers Emergency Cards

Carer Voice: supporting carers to make themselves heard both at an individual and strategic level

Carer Wellbeing Service: providing a range of opportunities for carers to improve or maintain their physical and mental wellbeing.

Carers Unlimited: giving carers a break from their caring role and reducing social isolation and loneliness.

Carer Friendly Employer Network: working with employers to encourage them to identify and support carers in the workplace.

Community Mental Health Link Service: providing practical coping solutions to support mental health caring roles.

Social Prescribing (Redditch): supporting patients to find solutions and connect to their local community.

ICB WorkWell Programme: connecting people with health conditions and/or disabilities to local support services so they receive the help they need to stay in or return to work"

Achievements

Throughout 2025-6 we have been pleased to continue as a valued local partner, working closely with both statutory and voluntary organisations to secure support for carers and their communities in Worcestershire and beyond. This collaborative approach continues to be central to our impact and reach.

A key example of this is the Accelerating Reform Fund project, which was completed at the end of 2025 with a comprehensive report that has since been widely shared across partners and stakeholders. It demonstrates what can be achieved in true partnership and has delivered a long-awaited opportunity to explore and begin to address some of the issues experienced by carers regarding hospital discharge.

At our annual Away Day, Trustees reviewed a year of significant organisational change, noting the scale and pace of delivery achieved within our limited sources. This included the rebrand to Carers and Communities. We have been immensely pleased with the support and encouragement of our key stakeholders, and thankful for the input of our carers, staff, partners and Cranfield Trust in making the transition such a success. We feel it stands us in good stead to make the most of 2026-7, especially as it echoes Carers Trust's own work on reframing the narrative around unpaid care.

Trustees recognised that, for an organisation of this size, this and other changes, such as the setup of our trading arm and new digital innovations, reflect a bold and necessary response to a changing operating environment. The Board also considered future priorities, including financial sustainability, workforce capacity and continued digital development, with a focus on ensuring the continued delivery of safe, effective and high-quality services. They were able to confirm that the majority of our objectives for the year were achieved, with only a few delays due to circumstances beyond our control.

The external environment remains uncertain and challenging. The charity continues to operate within a context of sustained pressure across health, social care and the wider economy. Public funding at both national and local levels remains constrained, while inflationary pressures continue to increase the cost of service delivery. National policy developments are placing greater emphasis on prevention, integration and person-centred care, with an increased expectation on voluntary sector organisations to contribute to these agendas. Locally, proposed changes to local government structures and ongoing developments within the Integrated Care System introduce additional uncertainty in relation to commissioning and partnership arrangements. Taken together, these factors contribute to rising levels of need and demand, alongside financial and operational pressures.

The Board recognises that these changes are likely to have a direct impact on unpaid carers, who already provide significant levels of support within the system. It is anticipated that demand for the charity's services will continue to increase, both in volume and complexity.

Notwithstanding these challenges, Trustees believe that there are opportunities arising from the current policy and system context. There is increasing recognition of the role of unpaid carers within national and local strategies, which may support stronger engagement in service design and delivery. The continued focus on prevention, community-based provision and digital access aligns with the charity's activities and may provide opportunities to further develop services and partnerships, including through work with employers and local stakeholders.

Despite the complexity of the issues we are dealing with, we remain proud of what we have achieved. To support carers and their communities we:

- Held a database of 16,564 carers, and directly supported 2,955 during the year, excluding newsletters and mailouts.
- Completed statutory Care Act assessments with 276 Carers
- 648 Carers supported to access grants with a total value of £105,525,
- Provided the Carers Hub helpline, responding to 5119 calls
- Published regular editions of Caring News; the final issue in the year reached 15,321 carers and 637 professionals and others.
- Issued 306 Carers Emergency Cards which meant if anything happened to the carer, there was information available to ensure that the person they cared for was safe and looked after. A total of 4281 cards were in use at year end.
- Provided a wide range of information and training sessions for Carers, in person and online.
- Supported carers through the volunteer supported telephone befriending service
- Signposted and referred carers to a wide range of organisations or services
- Worked closely with a wide range of local employers through CFEN (our Carer Friendly Employer Network) to improve carer awareness, recognition and support for working carers.
- Delivered an 86% success rate in supporting people either into employment, training, or volunteering through Workwell
- Provided Social Prescribing across all Redditch GP Practices. 892 referrals received.
- Continued to provide an Employee Assistance Programme for staff with access to 24/7 wellbeing support and advice
- Worked with Worcestershire County Council to achieve a CQC rating of good for its Adult Social Care services
- Facilitated the carer-led Carers Partnership which continued its work overseeing the Worcestershire Carers Strategy and ensuring Carers have a voice in decisions affecting them
- Supported Carers to have their say on a range of strategic and other forums, including the:
- Carers Partnership
- All Age Carers Strategy Action Planning Group
- Learning Disabilities Partnership Board & Sub-Groups, including the Right Support for Carers' sub-group which recognises that carers of people with learning difficulties face particular challenges and the need to ensure the voice of these Carers continues to be heard
- LeDeR Priority Action Group
- All Age Disability Strategy
- Autism Partnership Board
- Dementia Strategy Group
- Worcestershire Safeguarding Adults Board
- Carers Safeguarding Reference Group
- Herefordshire & Worcestershire Integrated Care System Carer Reference Group
- Herefordshire & Worcestershire Health & Care NHS Trust Equality Advisory Group
- Facilitated the Carers Action Worcestershire (CAW) consortium which aimed to bring together independent organisations in Worcestershire with an interest in Carers.
- Worked closely with partner organisations, within the voluntary and community, private and public sector, to raise awareness of the needs of Carers to help us reach more Carers and improve carer access to our services.
- Supported Worcestershire Parent Carer Forum (previously Families in Partnership) acting as their fiscal host and moving them towards independence as a successful organisation in their own right.
- An active member of the Worcestershire VCSE Alliance, the ICS Academy VCSE Faculty group and actively engaged with the Healthwatch Worcestershire Board.

Sustainability and Funding

In pursuit of these aims we

- Rebranded, with the aim of better reflecting our work and opening up new opportunities.
- Redeveloped our website, improving carers' experience while delivering a significant cost saving.
- Maintained and extended strong relationships with statutory partners including Worcestershire County Council, the ICB, health partners, and local voluntary sector organisations
- Worked as a partner with Carers Trust, including participation in the Quality Reference and Policy groups and contributing to the development of a network-wide legacy proposition.
- Commenced a pilot service to support individuals with a health condition or disability to remain in or return to work; this has since moved to full rollout and will continue for the next three years.
- Identified a suitable digital offer for unpaid carers and have begun rollout.
- Invested in staff training and development, including making use of opportunities available through our Carers Trust membership.
- Continued to develop a pipeline of funding opportunities and actively pursue diversification of income. Generating unrestricted funding remains a key priority to reduce reliance on public sector contracts and support future sustainability.
- Established a trading arm and continued to develop our retail offer while exploring additional income-generating opportunities
- Continued to deliver small-scale fundraising activities and were grateful for unsolicited donations, which enabled additional support for carers, including from:
    - Masonic Charity Worcester
    - Rotary Worcester

Grateful thanks go to all the organisations, companies and individuals who have given grants, gifts or donations and raised vital funds for Carers & Communities during the year.

The charity adheres to the Fundraising Standards Board 'Code of Fundraising Practice'. No professional fund-raiser or commercial participators have been used in the last year, and there are currently no plans to use them in the current year. No complaints were received about fundraising during the year.

Other Activities

- Recruited new Trustees to fill identified skills gaps

Quality standards

We held the following standards:

- Carers Trust Excellence for Carers
- We conduct proud audits of the statutory work we undertake on behalf of Worcestershire County Council and this feeds into their quality and performance management framework.

Financial review

Financial Position

During the year the organisation had net income for the year of £100,280 (2025 - £274,500). Reserves of £701,449 (2025 - £601,169) were made up of £385,524 (2025 - £400,069) restricted funds and £315,925 (2025 - £201,100) unrestricted funds.

Reserves Policy
During the last year WAC has carried out a detailed review of its Reserves policy and made amendments to ensure that the level of reserves contain sufficient funds to ensure that all contingent liabilities are covered. The reserves policy takes into account both the financial commitments to existing projects and notice periods from our funders, which at the present time equates to three months. The broad headings for the items covered in the calculation are:

- Potential costs of winding down operations
- Potential costs for exiting Retail operations
- Business as usual costs to cover a minimum of three months operating costs
- Contingency costs for Capital expenditure

As at 31 March 2026, as a result of the detailed calculation, the required level of reserves stood at £277,724 against the actual level of £315,925 free reserves, so there is currently no shortfall in the organisation's reserves.

This calculation is reviewed regularly and discussed at both Financial Sub Committee and Board meetings. In the event of any significant shortfall detailed plans will be put in place to ensure the reserves are replenished. The aim of the reserves policy is to maximise progress towards meeting our objectives whilst balancing the need for continuity and consistency of the work undertaken by Carers & Communities.

Plans for future periods
Following our rebrand to Carers and Communities, we intend to build on the opportunities this creates to broaden both the reach of our services and how we promote a community-based approach to caring. Alongside this, we are progressing a number of service development initiatives, with the aim of diversifying our offer and reducing reliance on any single funding stream. Several of these are currently in development and we anticipate that one or more will come to fruition during 2026–27.

We will also continue to expand our digital offer to carers, including the full rollout of our digital platform in partnership with the founding Carers Trust Network Partner. This will support improved access to information, self-help tools and services. In addition, we will begin to explore the potential role of emerging technologies, including artificial intelligence, in enhancing service delivery and organisational efficiency, ensuring that any use is proportionate and consistent with our values.

Our strategic priorities for 2026-2027 remain:
1. To remain sustainable and future fit
2. To deliver effective communications
3. To develop and grow strategic priorities
4. To make unpaid carers the priority

An operational plan identified the key activities that will achieve these outcomes, and is updated annually.

Progress against priorities is monitored by the Board and sub-committees and will be reported on in the next Trustee Annual Report.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Governance
The Board of Directors and Trustees has overall responsibility for directing the work of the Association. The Chief Executive reports to the Board.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D L Mann	
Mr C P Archer	(Resigned 31 July 2025)
Mr D F Sullivan	
Ms C P Taylor	
Mr S N Koduri	(Resigned 30 June 2025)
Ms A M Harrison	(Resigned 27 June 2026)
Ms M S A Lovett	(Resigned 2 January 2026)
Mr P Bains	(Appointed 18 November 2025 and resigned 27 June 2026)
Ms C Whittall	(Appointed 18 November 2025 and resigned 18 August 2026)
Mr S P Shelley-King	(Appointed 18 November 2025 and resigned 24 March 2026)

Recruitment and appointment of trustees

Appointments are made by election at the Annual General Meeting following requests for nominations from members up to a maximum of twelve. The Board can co-opt up to a further two members during the year.

Trustee role

Role descriptions have been produced for all Trustee roles. Performance against responsibilities is monitored by the Chair through annual appraisal meetings with Trustees.
The Association also has a Trustee Link scheme in place. The central purpose of a Trustee Link is to provide Trustees with the opportunity to gain a greater insight into specific Carers & Communities activities. This will help to inform Trustees when contributing to strategic decisions.
More specifically, Carers & Communities recognises that the benefits to linking Trustees with areas of Carers & Communities activities include:

- Extending Trustees' knowledge of staff and the breadth of Carers & Communities activity
- Familiarising Trustees with the Association's physical environment
- Providing an opportunity for staff and volunteers to meet informally with Trustees
- Helping Trustees to develop in-depth knowledge of areas of Carers & Communities activities (including quality issues and targets)
- Allowing Trustees to use their skills and experience to benefit the Association directly in specific areas

In addition, the Association has named Trustees responsible for Whistleblowing and Complaints

Qualifying third party indemnity provisions

The Articles of Association of the charity include a provision that (subject to the exemptions required by the Companies Act) no Trustees or other officers of the company shall be liable for any losses of the charity, except in instances of fraud or wilful wrong doing.

Induction and training of trustees

On appointment, Trustees go through a documented induction programme covering all areas of responsibility. Trustees are appraised annually by the Chair and development needs are identified as part of that process. Board and individual development needs are summarised in a report to the Board and the CEO and Chair produce a training and development plan. Trustee meetings which take place between Board meetings are also used as an opportunity to develop Trustees. The Board also carries out an annual self-assessment of governance against Charity Commission standards, and any training and development needs identified are included in the governance action plan.

Other matters
Management

The Trustees delegate the day-to-day management, the development of strategy and overall leadership of the charity to the Chief Executive. The remuneration of key management personnel is set by the Board of Trustees.

Senior managers of the Association:

- Chief Executive Officer - Karen Edwards
- Service Manager/Deputy CEO - Mel Smith
- Finance Manager - Natasha Davies

Members - 1st April 2025 to 31st March 2026 - At the end of March 2026 membership stood at 18 members.

Risk management
The Trustee Board regularly monitor and review the operational and financial risks to which the Charity might be exposed, through the corporate Risk Register. The register identifies the main areas of risk, their likelihood and impact on the Charity.
Trustees are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities
The Trustees (who are also the Directors of the Carers & Communities for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will be able to continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

Auditor
In accordance with the company's articles, a resolution proposing that Ormerod Rutter Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

.....
Mr D F Sullivan
Trustee

Date: 16/10/26

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

Opinion
We have audited the financial statements of Worcestershire Association of Carers (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, 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 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Colm McGrory FCA (Senior Statutory Auditor)
For and on behalf of Ormerod Rutter Limited, Statutory Auditor
Chartered Accountants
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY
Date: 20/01/2026

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	4,467	-	4,467	4,846	-	4,846
Charitable activities	4	9,178	1,173,070	1,182,248	2,774	1,403,193	1,405,967
Other trading activities	5	88,904	-	88,904	88,277	-	88,277
Investments	6	8,409	-	8,409	7,538	-	7,538
Total income		110,958	1,173,070	1,284,028	103,435	1,403,193	1,506,628
Expenditure on:							
Raising funds	7	88,517	-	88,517	85,667	-	85,667
Charitable activities	8	9,693	1,085,538	1,095,231	2,260	1,144,201	1,146,461
Total expenditure		98,210	1,085,538	1,183,748	87,927	1,144,201	1,232,128
Net income		12,748	87,532	100,280	15,508	258,992	274,500
Transfers between funds		102,077	(102,077)	-	-	-	-
Net movement in funds		114,825	(14,545)	100,280	15,508	258,992	274,500
Reconciliation of funds:							
Fund balances at 1 April 2025		201,100	400,069	601,169	185,592	141,077	326,669
Fund balances at 31 March 2026		315,925	385,524	701,449	201,100	400,069	601,169

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The charity has taken advantage of section 408 of the Companies Act 2006 not to publish its own Statement of Financial Activities.

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	14		17,615		13,628
			17,615		13,628
Current assets					
Debtors	17	138,593		91,921	
Cash at bank and in hand		627,469		566,227	
		766,062		658,148	
Creditors: amounts falling due within one year	18	(78,228)		(66,607)	
Net current assets			687,834		591,541
Total assets less current liabilities			705,449		605,169
Creditors: amounts falling due after more than one year	19		(4,000)		(4,000)
Net assets			701,449		601,169
The funds of the charity					
Restricted income funds	21		385,524		400,069
Unrestricted funds	22		315,925		201,100
			701,449		601,169

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026, although an audit has been carried out under section 151 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16/10/25 .....and signed on their behalf by:

.....
Mr D F Sullivan
Trustee
Date:

Company registration number 03485330 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
CHARITY BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2.00.026 £	£	2025 £	£
Fixed assets					
Tangible assets	**14**		17,615		13,628
Investments	**15**		200		-
			17,815		13,628
Current assets					
Debtors	**17**	141,743		91,921	
Cash at bank and in hand		618,934		566,227	
		760,677		658,148	
Creditors: amounts falling due within one year	**18**	(73,043)		(66,607)	
Net current assets			687,634		591,541
Total assets less current liabilities			705,449		605,169
Creditors: amounts falling due after more than one year	**19**		(4,000)		(4,000)
Net assets			701,449		601,169
The funds of the charity					
Restricted income funds	**21**		385,524		400,069
Unrestricted funds	**22**		315,925		201,100
			701,449		601,169

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

As permitted by s408 Companies Act 2006,the company has not presented its own statement of financial activities and related notes. The charity's surplus for the year was £100,280 (2025 – £274,500).

The financial statements were approved by the Trustees on 16/10/26 .....and signed on their behalf by:

.....
Mr D F Sullivan
Trustee

WORCESTERSHIRE ASSOCIATION OF CARERS
T/A CARERS & COMMUNITIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**26**		68,987		331,864
Investing activities					
Purchase of tangible fixed assets		(16,154)		(3,852)	
Investment income received		8,409		7,538	
Net cash (used in)/generated from investing activities			(7,745)		3,686
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			61,242		335,550
Cash and cash equivalents at beginning of year			566,227		230,677
Cash and cash equivalents at end of year			627,469		566,227

1 Accounting policies

Worcestershire Association of Carers is trading as Carers & Communities.

Charity information
Worcestershire Association of Carers is a private company limited by guarantee incorporated in England and Wales. The registered office is Gf Suite 2 Polysec House, Blackpole Trading Estate West, Hindlip Lane, Worcester, Worcestershire, WR3 8TJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary Carers & Communities Trading Ltd (company number 16649449) on a line by line basis for the first time in the current year following the incorporation of 2 wholly owned subsidiaries. The comparative figures relate to the Charity only, as the subsidiaries were not in existence in the prior period.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Stocks of undistributed donated goods are not valued for balance sheet purposes.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from shop sales represents the sale of donated goods recognised at the point of sale.

1 **Accounting policies** **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Assets costing £500 or more are capitalised as tangible fixed assets and are carried at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight line over 3 years and 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities. Investments in subsidiaries are at cost less provision for impairment.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical areas of judgement
The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	4,467	4,846

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Charitable activities						
Sector consultancy work	9,178	(1,730)	7,448	2,774	-	2,774
Performance related grants	-	1,174,800	1,174,800	-	1,403,193	1,403,193
	9,178	1,173,070	1,182,248	2,774	1,403,193	1,405,967

4 Income from charitable activities (Continued)

Performance related grants analysis

	2026	2025
	£	£
Worcestershire County Council	720,645	720,645
NHS Herefordshire and Worcestershire Clinical Commissioning Group	85,905-	82,335
Accelerated Reform Fund	-	226,953
Sanctuary Housing	-	2,900
Redditch Borough Council	-	12,500
Workwell	61,184	-
Social Prescribing Redditch Projects	207,358	288,616
Worcestershire Children First - Families In Partnership	99,708	69,244
	1,174,800	1,403,193

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2026	2026	2026	2025
	£	£	£	£
Shop income	88,904	-	88,904	88,277

6 Investments

	Unrestricted funds	Unrestricted funds
	2026	2025
	£	£
Bank interest receivable	8,409	7,538

7 Raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other trading activities		
Rent	6,311	17,000
Premises expenses	1,733	8,377
Events and marketing	-	20
Staff costs	23,840	50,023
Light and heat	2,654	5,816
Insurance	1,988	1,619
Sundry expenses	1,511	2,812
Trading costs from subsidiary	50,480	-
	88,517	85,667

8 Expenditure on charitable activities

	2026	2025
	£	£
Direct costs		
Staff costs	893,657	927,046
Depreciation and impairment	12,167	15,283
Rent	17,150	19,430
Insurance	3,318	3,181
Utilities	9,010	18,409
Postage, stationery and office expenses	10,387	11,067
Premises and IT costs	60,565	80,443
Facilitator costs	2,977	4,205
Professional and consultancy fees	3,751	3,109
Subscriptions	5,111	4,673
Travel costs	17,521	7,447
Carers costs	9,871	8,158
Carers news	16,606	16,826
Room hire	3,606	2,740
Staff recruitment	2,244	1,683
Sundries	14,532	16,647
	1,082,473	1,140,347
Share of support and governance costs (see note 9)		
Governance	12,758	6,114
	1,095,231	1,146,461
Analysis by fund		
Unrestricted funds	9,693	2,260
Restricted funds	1,085,538	1,144,201
	1,095,231	1,146,461

9 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	12,758	6,114
Analysed between:		
Charitable activities	12,758	6,114

9 Support costs allocated to activities (Continued)

Governance costs comprise:	2026 £	2025 £
Auditors' remuneration	9,658	6,114
Legal and professional	3,100	-
	12,758	6,114

10 Net movement in funds

The net movement in funds is stated after charging/(crediting):	2026 £	2025 £
Fees payable for the audit of the charity's financial statements	9,658	6,114
Depreciation of owned tangible fixed assets	12,167	15,283

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration for their services during the year, and reimbursements were made to 1 trustee totalling £723 (2025 - £271) for recruitment and travel costs.

12 Employees

The average monthly number of employees during the year for the group was:

	Group 2026 Number	Charity 2025 Number
	37	44

Employment costs	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Wages and salaries	809,209	889,003	809,209	889,003
Social security costs	83,601	61,556	83,601	61,556
Other pension costs	24,687	26,510	24,687	26,510
	917,497	977,069	917,497	977,069

During the year, the charity made redundancy and termination payments amounting to £nil (2025: £2,042) with respect to nil (2025: 2) individual cases.

Key management personnel
The key management personnel are represented by 5 employees. The total employee benefits of the key personnel (inclusive of employers national insurance and pension) were £189,107 (2025: £168,869).

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets – Group & Charity

	Fixtures and fittings £
Cost	
At 1 April 2025	138,026
Additions	16,154
At 31 March 2026	154,180
Depreciation and impairment	
At 1 April 2025	124,398
Depreciation charged in the year	12,167
At 31 March 2026	136,565
Carrying amount	
At 31 March 2026	17,615
At 31 March 2025	13,628

15 Fixed asset investments - Charity

	Investment in subsidiaries £
Cost or valuation	
At 1 April 2025	-
Additions	200
At 31 March 2026	200
Carrying amount	
At 31 March 2026	200
At 31 March 2025	-

16 Subsidiaries

Details of the charity's subsidiaries at 31 March 2026 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	Indirect
Carers & Communities Trading Ltd	England & Wales	Charity shop	Ordinary A	100.00	
Carers & Communities Ltd	England & Wales	Dormant	Ordinary A	100.00	

Carers & Communities Trading Ltd was incorporated on 14 August 2025.

Carers & Communities Ltd was incorporated on 30 March 2026.

17 Debtors

	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Amounts falling due within one year:				
Trade debtors	29,113	36,987	29,113	36,987
Amounts owed by fellow group undertakings	-	-	10,398	-
Other debtors	3,000	3,000	3,000	3,000
Prepayments and accrued income	106,480	51,934	99,232	51,934
	138,593	91,921	141,743	91,921

18 Creditors: amounts falling due within one year

	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Other taxation and social security	19,303	17,934	19,303	17,934
Trade creditors	17,520	21,609	17,520	21,609
Amounts owed to fellow group undertakings	-	-	100	-
Other creditors	14,776	2,372	14,776	2,372
Accruals and deferred income	26,629	24,692	21,344	24,692
	78,228	66,607	73,043	66,607

19 Creditors: amounts falling due after more than one year

	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Accruals and deferred income	4,000	4,000	4,000	4,000

20 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	24,687	26,510

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds – Group & Charity

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£	£	£	£
Integrated Carers Hub (inc. Carer Reviews)	36,418	720,645	(604,501)	152,562	720,645	(617,128)	-	256,079
Social Prescribing	34,060	288,616	(295,892)	26,784	207,358	(185,624)	(39,998)	8,520
Worcestershire Parent Carer Forum	20,656	69,244	(36,569)	53,331	97,978	(45,755)	-	105,554
Accelerated Reform Fund (ARF)	-	226,953	(73,918)	153,035	-	(89,130)	(63,905)	-
Community Mental Health Team	9,020	82,335	(87,950)	3,405	85,905	(92,062)	2,752	-
Health Equalities Partnership	3,964	-	(3,964)	-	-	-	-	-
Willis Trust	930	-	(930)	-	-	-	-	-
Workwell	-	-	-	-	61,184	(53,837)	-	7,347
Redditch District Collaborative	22,489	12,500	(25,340)	9,649	-	(1,625)	-	8,024
VCSE Alliance	13,540	-	(13,540)	-	-	-	-	-
Sanctuary Housing	-	2,900	(1,597)	1,303	-	(377)	(926)	-
	141,077	1,403,193	(1,144,201)	400,069	1,173,070	(1,085,538)	(102,077)	385,524

21 **Restricted funds – Group & Charity** **(Continued)**

The **Integrated Carers Hub** comprises of grants received for the purpose of supporting unpaid adult carers across the County.

The **Social Prescribing** funds comprises of grants received for the purpose of providing wellbeing support for patients registered with GP surgeries in Redditch.

Worcestershire Parent Carer Forum fund comprises of a grant received for the purpose of funding a local Parent Carer Forum which is a group of parents and carers of children with additional need, to make sure the services they receive meets the needs of the children and families.

Community Mental Health Team relates to funding received to provide information advice and support to carers of people with mental ill health. Contractual uplifts didn't keep pace with inflationary pressures. A service review has been undertaken and measures put in place to bring costs within the contracted funding from 27/28.

The **WorkWell** Programme funding comprises grant funding to support adults experiencing health-related barriers to work to remain in or find employment.

Redditch District Collaborative relates to supporting the development of a health and care collaborative in Redditch.

22 **Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Group	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Polysec House moving costs	20,000	-	-	-	20,000
General funds	181,100	110,958	(98,210)	102,077	295,925
	201,100	110,958	(98,210)	102,077	315,925

Previous year – Group:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Polysec House moving costs	20,000	-	-	-	20,000
General funds	165,592	103,435	(87,927)	-	181,100
	185,592	103,435	(87,927)	-	201,100

Polysec House moving costs - One of the beneficial effects of the pandemic has been the expansion of the ability for WAC staff to work remotely and not necessarily require a permanent base. To that end, a cash reserve of £20k has been designated by the Trustees in order to cover any potential move from Polysec House into smaller premises.

23 Analysis of net assets between funds

Analysis between funds – current year group	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	17,615	-	17,615
Current assets/(liabilities)	302,310	385,524	687,834
Long term liabilities	(4,000)	-	(4,000)
	315,925	385,524	701,449

Analysis between funds – prior year group	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	13,628	-	13,628
Current assets/(liabilities)	191,472	400,069	591,541
Long term liabilities	(4,000)	-	(4,000)
	201,100	400,069	601,169

Analysis between funds – current year charity	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	17,615	-	17,615
Investments	200	-	200
Current assets/(liabilities)	302,110	385,524	687,634
Long term liabilities	(4,000)	-	(4,000)
	315,925	385,524	701,449

Analysis between funds – prior year charity	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	13,628	-	13,628
Current assets/(liabilities)	191,472	400,069	591,541
Long term liabilities	(4,000)	-	(4,000)
	201,100	400,069	601,169

24 Operating lease commitments – Group & Charity

At the reporting end date the group had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	22,940	22,941
Between two and five years	14,786	13,086
	37,726	36,027

25 Related party transactions

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

26 Cash generated from operations	2026 £	2025 £
Surplus for the year for the group	100,280	274,500
Adjustments for:		
Investment income recognised in statement of financial activities	(8,409)	(7,538)
Depreciation and impairment of tangible fixed assets	12,167	15,283
Movements in working capital:		
(Increase)/decrease in debtors	(46,672)	47,586
Increase in creditors	11,621	2,033
Cash generated from operations	68,987	331,864

27 Analysis of changes in net funds

The charity and group had no material debt during the year.

28 First year consolidation

The Group financial statements are presented on a consolidated basis for the first time in the current year following the incorporation of 2 wholly owned subsidiaries. The subsidiaries have been consolidated from the date control was obtained, being the date of incorporation. The comparative figures relate to the Charity only, as the subsidiaries were not in existence in the prior period.