Charity registration number 1194473
Company number CE026070

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Duddington Mr S P De Garis Mrs B Morgan Mrs S Jarvis	
Charity registration	England and Wales	1194473
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 15

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

TRUSTEES' 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 Charities Act 2011 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

The objects of the charity set out in the constitution are the provision of relief to people with a disability; in particular by providing help and support to them, their families and dependents and by assisting with the planning and development of services locally in Worcestershire.

The charity focuses on providing whole family support in the community for families who have a child or young person with a disability or additional need. We provide opportunities for social contact, specialist family inclusive activities, practical and emotional support and signposting to relevant support organisations. We aim to bring families out of isolation and give them a voice in the development of services in Worcestershire.

The trustees have had regard to Charity Commission guidance on public benefit.

Achievements and performance

Our activities have included the following:

- Monthly family inclusive events including swimming sessions at Malvern Splash, indoor rock climbing with Redpoint, outings to Little Owl Farm Park, the Cotswold Wildlife Park and Cattle Country, a Halloween trip to Ralph Court Gardens, a day of activities at Blackwell Adventure Centre, and a perennial favourite, a trip to the Swan Theatre to see the Pantomime.
- A youth group activity specifically for our members aged 13 years and over. This year our teenage young members enjoyed an evening of Indoor Bowling. Events are designed to help our youngsters develop skills necessary to grow into confident adults.
- Coffee mornings for parent carers at different venues throughout Worcestershire where parent carers can relax, share information and receive peer support.
- Weekly term time yoga sessions aimed at the wellbeing of parents and carers to support them in their caring role and a family fun yoga session.
- Two supported family inclusive special days out at Cadbury's World allowing families to enjoy a break in each other's company.
- A children's Christmas party with special guest entertainment.
- Summer and winter carers' lunches.
- Providing families in distress with access to a support worker for practical support and signposting advice
- Assisting in the development and monitoring of Worcestershire's Carers' Strategy through the carers' Partnership and Health and Wellbeing Board of Worcestershire County Council.
- Continuing engagement with the University of Worcester, including delivering an annual lecture on the Special Educational Needs, Disabilities and Inclusion BA degree course.
- Continuing to engage with Public Health including over the reprint of our book 'Love, Laughter and Tears' which is a valued educational resource.
- Participating as a member of the Integrated Care System (ICS) Carers' Reference Group.
- Providing a voice in the regional development of infrastructure for young people in the voluntary sector. A nominated individual serves as trustee of Young Solutions Worcestershire for this purpose.
- Working closely with other charities, organisations and our local authority in the development of services for people with a disability, particularly families including disabled children.
- Involvement in Herefordshire and Worcestershire Health and Care NHS Trust (HWHCT) and Worcestershire Acute Hospitals NHS Trust (WHAT).
- maintaining policies and procedures commensurate with high standards of safeguarding and protection.
- maintaining staffing levels and skills including successfully managing the retirement of a key member of our team.
- completing the development of our new website and maintaining our IT systems in line with our needs.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial review
This year net income totalled £1,669 (2025 net income of £13,771).

The total funds held by the charity at the year end amounted to £65,241 (2025 £63,572) of which £39,641 are unrestricted funds (2025: £39,572), £7,600 are restricted funds (2025: £nil) and £18,000 are designated funds (2025: £24,000).

Financial stability is an ongoing challenge. We are dependent on grants and donations for our continued operation and we are truly grateful to the organisations and individuals who have supported us this year, enabling us to continue our work, including those who have devoted time and effort to fundraising internally.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six month's operating costs. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management
Worcestershire Parent and Carers' Community (WPCC) is a Charitable Incorporated Organisation incorporated on 14th May 2021 and was established to take over the undertaking of the unincorporated charity of the same name founded in 2007, (registered charity number 1122583) WPCC is an association with over 375 member families and a wide social media reach.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mrs A Duddington
Mr S P De Garis
Mrs B Morgan
Mrs S Jarvis

New trustees are selected and appointed by the trustees from within and outside the membership.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

A Duddington

Mrs A Duddington
Trustee

24 June 2026

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

I report to the trustees on my examination of the financial statements of Worcestershire Parent and Carers' Community (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



E D Needham ACA CTA (VAT)
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 24 June 2026

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds 2026 £	Designated funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	3	31,857	-	7,600	39,457	49,450
Other trading activities	4	6,112	-	-	6,112	4,155
Investments	5	1,917	-	-	1,917	697
Total income		39,886	-	7,600	47,486	54,302
Expenditure on:						
Charitable activities	6	45,817	-	-	45,817	40,531
Total expenditure		45,817	-	-	45,817	40,531
Net income/(expenditure)		(5,931)	-	7,600	1,669	13,771
Transfers between funds	11	6,000	(6,000)	-	-	-
Net movement in funds		69	(6,000)	7,600	1,669	13,771
Reconciliation of funds:						
Fund balances at 1 April 2025		39,572	24,000	-	63,572	49,801
Fund balances at 31 March 2026		39,641	18,000	7,600	65,241	63,572

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

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	3	47,950	-	1,500	49,450
Other trading activities	4	4,155	-	-	4,155
Investments	5	697	-	-	697
Total income		52,802	-	1,500	54,302
Expenditure on:					
Charitable activities	6	39,031	-	1,500	40,531
Total expenditure		39,031	-	1,500	40,531
Net income		13,771	-	-	13,771
Transfers between funds	11	(19,000)	24,000	(5,000)	-
Net movement in funds		(5,229)	24,000	(5,000)	13,771
Reconciliation of funds:					
Fund balances at 1 April 2024		44,801	-	5,000	49,801
Fund balances at 31 March 2025		39,572	24,000	-	63,572

WORCESTERSHIRE PARENT AND CARERS' COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	12		749		1,123
Current assets					
Debtors	13	1,177		1,407	
Investments	14	25,842		20,000	
Cash at bank and in hand		38,217		42,050	
		65,236		63,457	
Creditors: amounts falling due within one year	15	(744)		(1,008)	
Net current assets			64,492		62,449
Total net assets			65,241		63,572
The funds of the charity					
Restricted income funds - general	16		7,600		-
Unrestricted funds - designated	17		18,000		24,000
Unrestricted funds - general			39,641		39,572
			65,241		63,572

The financial statements were approved by the trustees on 24 June 2026

A J Duddington

Mrs A Duddington
Trustee

1 Accounting policies

Charity information

Worcestershire Parent and Carers' Community is a Charitable Incorporated Organisation(CIO) registered in England and Wales (registered number 1194473). The registered office is Perdiswell YP Leisure Club, Perdiswell Park, Droitwich Road, Worcester, WR3 7SN.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, 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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

On 22 February 2023, the undertaking, liabilities, staff and unrestricted assets of the Worcestershire Parent & Carers Community charity (Number 1122583) were transferred to a Charitable Incorporated Organisation of the same name.

As directed by the SORP, the accounts consolidate the activities, assets and liabilities of the Charitable Incorporated Organisation (the 'reporting charity') and the Worcestershire Parent & Carers Community charity (the 'linked' charity).

The financial statements have been prepared under the historical cost convention. 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 and that there are no material uncertainties about its ability to continue. 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.

Designated funds are amounts set aside by the trustees for specific purposes.

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.

1 Accounting policies **(Continued)**

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

Tangible fixed assets are initially measured at cost and subsequently measured 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:

Computers	25% on cost

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 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).

1.8 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.

1.9 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

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

1.10 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.

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.

3 **Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2026	2026	2026	2025	2025	2025
	£	£	£	£	£	£
Donations and gifts	6,621	-	6,621	6,001	-	6,001
Grants Received	25,236	7,600	32,836	41,949	1,500	43,449
	31,857	7,600	39,457	47,950	1,500	49,450
Grants receivable for core activities						
The Barbara Ward Children's Foundation	3,000	-	3,000	-	-	-
Lasletts Hinton Charity	5,736	-	5,736	6,449	-	6,449
The Albert Hunt Trust	5,000	-	5,000	-	-	-
The Eveson Trust	-	7,600	7,600	-	-	-
Margaret Westwood Memorial Charity	3,000	-	3,000	-	-	-
Mary Hill Trust	-	-	-	24,000	1,500	25,500
The Roger & Douglas Turner Charitable Trust	4,000	-	4,000	6,000	-	6,000
Others (< £2,500)	4,500	-	4,500	5,500	-	5,500
	25,236	7,600	32,836	41,949	1,500	43,449

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership subscriptions and sponsorships	5,877	3,613
Fundraising events	235	542
Other trading activities	6,112	4,155

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,917	697

6 Expenditure on charitable activities

	Direct costs of charitable activities 2026 £	Direct costs of charitable activities 2025 £
Direct costs		
Staff costs	24,653	22,088
Depreciation and impairment	374	374
Activities and events	9,450	11,681
Communications, social media and website	1,442	1,436
Other costs	5,742	639
	41,661	36,218
Share of support and governance costs (see note 7)		
Support	4,156	4,313
	45,817	40,531
Analysis by fund		
Unrestricted funds	45,817	39,031
Restricted funds	-	1,500
	45,817	40,531

7 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Staff costs	2,739	-	2,739	2,454	-	2,454
Office, telephone and insurance	1,334	-	1,334	1,699	-	1,699
Other administration costs	83	-	83	160	-	160
	4,156	-	4,156	4,313	-	4,313
Analysed between						
Charitable activities	4,156	-	4,156	4,313	-	4,313

£520 (2025 - £461) paid to the independent examiner for payroll services is included within other costs and other administration support costs.

8 Trustees

None of the trustees (other than an employee who is connected to a trustee) received any remuneration or benefits from the charity during the year. No trustees received reimbursed expenses in the year.

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	3	3

Employment costs	2026 £	2025 £
Wages and salaries	27,392	24,542

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

10 Taxation

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

11 Transfers

During the year £6,000 was transferred from designated funds to unrestricted funds which was used towards current year events.

12 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2025	1,497
At 31 March 2026	1,497
Depreciation	
At 1 April 2025	374
Depreciation charged in the year	374
At 31 March 2026	748
Carrying amount	
At 31 March 2026	749
At 31 March 2025	1,123

13 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,177	1,407

14 Current asset investments

	2026	2025
	£	£
Unlisted investments	25,842	20,000

15 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	-	88
Other creditors	-	191
Accruals and deferred income	744	729
	744	1,008

16 Restricted funds

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.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
The Eveson Trust	-	7,600	-	-	7,600

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
The Mary Hill Trust	-	1,500	(1,500)	-	-
The True Colours Trust - young people	1,400	-	-	(1,400)	-
The True Colours Trust - family days and yoga	3,600	-	-	(3,600)	-
	5,000	1,500	1,500	(5,000)	-

The Eveson Trust - grant to be used towards the charity's running costs.

The Mary Hill Trust - grant to be used within Worcester City for the benefit of local residents.

The True Colours Trust young people - grant to deliver young people's events.

The True Colours Trust family days and yoga - grant to be used towards the cost of a family fun day and/or parent/carer yoga.

17 Designated funds

These are designated funds that are material to the charity's activities.

	At 1 April 2025	Transfers	At 31 March 2026
	£	£	£
Mary Hill Trust	24,000	(6,000)	18,000

Previous year:	At 1 April 2024	Transfers	At 31 March 2025
	£	£	£
	-	24,000	24,000

Mary Hill Trust - for use on future years events.

18 Analysis of net assets between funds

	Unrestricted funds 2026	Designated funds 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Tangible assets	749	-	-	749
Current assets/(liabilities)	38,892	18,000	7,600	64,492
	39,641	18,000	7,600	65,241

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	1,123	-	-	1,123
Current assets/(liabilities)	38,449	24,000	-	62,449
	39,572	24,000	-	63,572

19 Related party transactions

One of the individuals employed by the charity until her retirement on 31 December 2025, is the parent of Mr S P De Garis a trustee. During the year her remuneration was £10,172 (2025 - £13,878).