CHARITY REGISTRATION NUMBER: 278028

The World Care Trust Fund

Unaudited Financial Statements

31 December 2025

The World Care Trust Fund

Financial Statements

Year ended 31 December 2025

	Pages
Trustees' annual report	1 to 2
Chartered accountant's report to The World Care Trust Fund on the unaudited financial information	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 10

The World Care Trust Fund

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025

Reference and administrative details

Registered charity name	The World Care Trust Fund
Charity registration number	278028
Principal office	C/o DPC Stone House Stone Road Stoke-on-Trent ST4 6SR
The trustees	Mr S Robinson Mrs M Robinson Miss B Robinson
Accountants	DPC Accountants Limited Chartered accountants Stone House Stone Road Stoke-on-Trent ST4 6SR

Structure, governance and management

Appointment of Trustees is at the discretion of the existing trustees. The trustees meet on a regular basis and hold one formal trustees' meeting each year.

Objectives and activities

The charity was established by a declaration of trust dated 6th April 1979. The principal trusts are to pay or apply income or capital as the trustees in their discretion think fit to, or for the benefit of such exclusively charitable objects and purposes in the United Kingdom or in any other part of the world as the trustees shall in their discretion think fit, (provided that the object and purpose is charitable within the meaning of the term in England and Wales). The trustees may (for so long as the law permits) from time to time invest the whole or part of income pending distribution in any authorised investment.

Achievements and performance

The charity raised £738 from donations, received £8,553 from its investments, and it's investments appreciated in value by £25,332. The charity donated £10,000 to other charities in the year.

Financial review

The charity generated a surplus of £19,561 for the year, which is added to the general fund for future charitable donations.

Plans for future periods

The charity will continue to work towards it's objectives.

The trustees' annual report was approved on 22 October 2026 and signed on behalf of the board of trustees by:

Mr S Robinson
Trustee

The World Care Trust Fund

Independent Examiner's Report to the Trustees of The World Care Trust Fund

Year ended 31 December 2025

Independent examiner's report to the trustees of The World Care Trust Fund

I report to the charity trustees on my examination of the accounts of The World Care Trust Fund (the trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination, I confirm that no9 material matte3rs 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 Trust as required by Section 130 of the Act, or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Helen Tidyman

DPC ACCOUNTANTS LIMITED
Chartered accountants

Stone House
Stone Road
Stoke-on-Trent
ST4 6SR

22/10/26

The World Care Trust Fund

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	738	738	928
Investment income	5	33,888	33,888	35,020
Total income		34,626	34,626	35,948
Expenditure				
Expenditure on raising funds:				
Investment management costs	6	5,062	5,062	5,235
Expenditure on charitable activities	7,8	10,000	10,000	10,000
Total expenditure		15,062	15,062	15,235
Net income and net movement in funds		19,561	19,561	20,713
Reconciliation of funds				
Total funds brought forward		350,126	350,126	329,413
Total funds carried forward		369,687	369,687	350,126

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

The notes on pages 6 to 10 form part of these financial statements.

The World Care Trust Fund

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Investments	11	363,363	344,540
Cash at bank and in hand		6,324	5,586
		369,687	350,126
Net current assets		369,687	350,126
Total assets less current liabilities		369,687	350,126
Funds of the charity			
Unrestricted funds		369,687	350,126
Total charity funds	12	369,687	350,126

These financial statements were approved by the board of trustees and authorised for issue on 22 October 2026 and are signed on behalf of the board by:

Mr S Robinson
Trustee

The notes on pages 6 to 10 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O DPC, Stone House, Stone Road Business Park, Stone Road, Stoke on Trent, ST4 6SR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity made no significant judgements during the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	738	738	928	928

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Increase in value of investments	25,332	25,332	37,905	27,905
Income received from investments	8,553	8,553	7,115	7,115

6. Investment management costs

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Administration of investments	5,062	5,062	5,235	5,235

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activity – donations made	10,000	10,000	10,000	10,000

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	**Total funds 2025**	Total fund 2024
	£	£	£
Charitable activity – donations made	10,000	10,000	10,000

9. Staff costs

There were no staff costs in the 2025 or 2024.

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Investments

	2025	2024
	£	£
Brewin Dolphin Investment fund	363,363	344,540

The above investment fund is stated at fair value at 31 December 2025.

12. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	350,126	34,623	(15,062)	369,687

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	329,413	35,948	(15,235)	350,126

13. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Current assets	369,687	369,687

	Unrestricted Funds £	Total Funds 2024 £
Current assets	350,126	350,126