

Charity registration number 1194473  
CEO 26070

**WORCESTERSHIRE PARENT & CARERS COMMUNITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Ms A Duddington Mr S P De Garis B Morgan S Jarvis Dr L A Smallman
<b>Charity number</b>	1194473
<b>Independent examiner</b>	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
<b>Bankers</b>	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

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# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

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.

### **Achievements and performance**

#### **Financial review**

This year total outgoing resources exceeded incoming resources by £2,359 (2022: £1,387)

The total funds held by the charity at the year end amounted to £36,910 (2022: £39,269),

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 between three and six month's expenditure. 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**

The charity 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 ( registered 1122583) .

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Duddington

Mr S P De Garis

B Morgan

S Jarvis

Dr L A Smallman

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.

# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

*AJ Duddington*

Ms A Duddington  
**Trustee**

15 November 2023

# WORCESTERSHIRE PARENT & CARERS COMMUNITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WORCESTERSHIRE PARENT & CARERS COMMUNITY

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I report to the trustees on my examination of the financial statements of Worcestershire Parent & Carers Community (the charity) for the year ended 31 March 2023.

#### **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 (the 2011 Act).

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

#### **Independent examiner's statement**

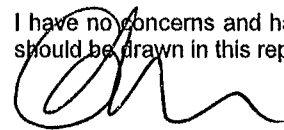
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
- 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 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 financial statements to be reached.



**E D Needham ACA CTA (VAT)**  
**Kendall Wadley LLP**

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 15 November 2023

# WORCESTERSHIRE PARENT & CARERS COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	28,651	3,975	32,626	33,573	6,660	40,233
Other trading activities	4	4,848	-	4,848	5,136	-	5,136
Investments	5	2	-	2	1	-	1
<b>Total income</b>		<b>33,501</b>	<b>3,975</b>	<b>37,476</b>	<b>38,710</b>	<b>6,660</b>	<b>45,370</b>
<b>Expenditure on:</b>							
Charitable activities	6	35,860	3,975	39,835	37,596	9,161	46,757
Gross transfers between funds		-	-	-	(2,501)	2,501	-
<b>Net expenditure for the year/</b>							
<b>Net movement in funds</b>		<b>(2,359)</b>	<b>-</b>	<b>(2,359)</b>	<b>(1,387)</b>	<b>-</b>	<b>(1,387)</b>
Fund balances at 1 April 2022		39,269	-	39,269	40,656	-	40,656
<b>Fund balances at 31 March 2023</b>		<b>36,910</b>	<b>-</b>	<b>36,910</b>	<b>39,269</b>	<b>-</b>	<b>39,269</b>

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

All income and expenditure derive from continuing activities.

# WORCESTERSHIRE PARENT & CARERS COMMUNITY

## BALANCE SHEET

AS AT 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		36,910		39,269	
		<u>          </u>		<u>          </u>	
Net current assets			36,910		39,269
			<u>          </u>		<u>          </u>
<b>Income funds</b>					
Unrestricted funds			36,910		39,269
			<u>          </u>		<u>          </u>
			36,910		39,269
			<u>          </u>		<u>          </u>

The financial statements were approved by the Trustees on 15 November 2023

*A Duddington*

Ms A Duddington  
Trustee



# WORCESTERSHIRE PARENT & CARERS COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Worcestershire Parent & Carers Community is a Charitable Incorporated Organisation (CIO). The registered office is Crossroads Care, Weir Lane, Worcester, WR2 4AY.

#### 1.1 Accounting convention

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. 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

# WORCESTERSHIRE PARENT & CARERS COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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 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.

##### **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.

# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

**(Continued)**

#### **1.7 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.

# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

### **3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	8,285	194	8,479	9,073	-	9,073
Grants Received	20,366	3,781	24,147	24,500	6,660	31,160
	<u>28,651</u>	<u>3,975</u>	<u>32,626</u>	<u>33,573</u>	<u>6,660</u>	<u>40,233</u>
<b>Grants receivable for core activities</b>						
Barbara Ward Childrens' Foundation	3,000	-	3,000	3,000	-	3,000
Lasletts Hinton Charity	4,676	-	4,676	4,000	-	4,000
Worcestershire Children First	-	3,781	3,781	-	6,660	6,660
Eveson Charitable Trust	-	-	-	10,000	-	10,000
True Colours Trust	-	-	-	5,000	-	5,000
Worcester Community Foundation	-	-	-	2,500	-	2,500
Others (< £2,500)	12,690	-	12,690	-	-	-
	<u>20,366</u>	<u>3,781</u>	<u>24,147</u>	<u>24,500</u>	<u>6,660</u>	<u>31,160</u>

# **WORCESTERSHIRE PARENT & CARERS COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

### **4 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Member contributions for activities	4,619	4,472
Fundraising activities and book sales	229	664
Other trading activities	4,848	5,136

### **5 Investments**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	2	1

### **6 Charitable activities**

	Direct costs of charitable activities	Direct costs of charitable activities
	2023	2022
	£	£
Staff costs	22,525	23,217
Activities and events	10,994	12,741
Communications, social media and website	1,186	1,279
Fundraising and volunteer coordination	265	749
Capital equipment and other	-	1,036
Event support work	1,529	3,346
	36,499	42,368
Share of support costs (see note 7)	3,336	4,389
	39,835	46,757
<b>Analysis by fund</b>		
Unrestricted funds	35,860	37,596
Restricted funds	3,975	9,161
	39,835	46,757

# WORCESTERSHIRE PARENT & CARERS COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	2,301	-	2,301	2,454	-	2,454
Office, telephone and insurance	517	-	517	1,134	-	1,134
Other administration costs	62	-	62	403	-	403
Consultancy	265	-	265	-	-	-
Sundries	191	-	191	398	-	398
	<u>3,336</u>	<u>-</u>	<u>3,336</u>	<u>4,389</u>	<u>-</u>	<u>4,389</u>
Analysed between Charitable activities	<u>3,336</u>	<u>-</u>	<u>3,336</u>	<u>4,389</u>	<u>-</u>	<u>4,389</u>

### 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.

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>24,826</u>	<u>25,671</u>

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

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Related party transactions

One of the individuals employed by the charity is connected to a trustee of the charity.