WORCESTERSHIRE ASSOCIATION OF CARERS

England & Wales · Charity number 1071850

Details

Other names	CARERS & COMMUNITIES, WAC, WAOC
Status	Registered
Legal form	Charitable company
Company number	03485330
Registered	1998-10-06
Register	View on the Charity Commission register

Contact

Address	Polysec House Blackpole Trading Estate West Hindlip Worcester WR3 8TJ
Phone	01905751340
Email	mail@carersworcs.org.uk
Website	www.carersworcs.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEVE THE STRESSES EXPERIENCED BY CARERS AND PEOPLE WITH PHYSICAL, MENTAL OR SENSORY IMPAIRMENT WITHIN THE FAMILY OR HOME IN THE COUNTY OF WORCESTERSHIRE THROUGH THE PROVISION OF INFORMATION SERVICES, SUPPORT CENTRES AND THE PROMOTION OF THE NEEDS OF CARERS

Activities: Worcestershire Association of Carers is an independent source of information, advice and support for all adult carers of all client groups in Worcestershire. The Association aims to relieve the stresses experienced by informal carers and those they care for in the county of Worcestershire, through the provision of information and support services and the promotion of the needs of carers.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** WORCESTERSHIRE
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,506,628	£1,232,128	£601,169	44
2024-03-31	£1,332,530	£1,371,714	£326,669	53
2023-03-31	£1,299,814	£1,377,028	£365,853	53
2022-03-31	£1,160,211	£1,108,004	£443,067	46
2021-03-31	£1,118,191	£962,964	£390,860	37

Trustees

Name	Role	Appointed
David Sullivan	Chair	2021-03-03
Ann Marie Harrison		2024-11-08
Catherine Elizabeth Whittall		2025-11-18
Clare Patricia Taylor		2022-03-01
David Mann		2017-07-14
Paramdeep Bains		2025-11-18

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WORCESTERSHIRE ASSOCIATION OF CARERS

England & Wales - Charity number 1071850

Accounts

Charity registration number 1071850 (England and Wales)

Company registration number 03485330

WORCESTERSHIRE ASSOCIATION OF CARERS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

WORCESTERSHIRE ASSOCIATION OF CARERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Mann	
	Mr David Sullivan	
	Ms Clare Taylor	
	Ms Ann Harrison	(Appointed 8 November 2024)
	Ms Michelle Lovett	(Appointed 8 November 2024)
	Mrs Catherine Whittall (Co-opted)	
	Mrs Paramdeep Bains (Co-opted)	
	Mr Keith Smith (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	

WORCESTERSHIRE ASSOCIATION OF CARERS

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WORCESTERSHIRE ASSOCIATION OF CARERS

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

It is with great pleasure that I commend this annual report to you. The year has been an eventful one with significant changes in the macro-environment. With government changes in the UK and the USA, the impact of global conflicts, the significant uplift in national insurance payments and the tightening on local government funding streams all having a knock on effect on how local charities continue to deliver their strategies.

As a local charity delivering support for unpaid carers in Worcestershire, WAC has had to be flexible in this changing environment. To this end the Board has been working with the senior leadership team to continue to evolve WAC's strategy to take account of, and change, given these external challenges.

Unpaid carers have been affected by the rise in the cost of living and the squeeze on benefits available, while the financial pressures on local authorities has meant a reduction in available services and adult care support, making WAC a crucially important support system for unpaid carers. The trend continues to be for increasingly complex needs and situations being presented to staff and it is clear that need far outstrips available resourcing. Staff continue to manage these pressures but there are continuing concerns about the impact on them and their well being.

The strategic themes have been reviewed and we will continue to drive to be sustainable and future fit, deliver effective communication, and continue to deliver strong and collaborative partnerships. How we approach these and implement these strategic themes will evolve given the climate WAC and unpaid carers are working in.

There are opportunities to be explored using AI to positively support productivity through easing the burden of administration and allowing for more time with unpaid carers. In addition unrestricted funds will be secured in order to fund activity that can widen the scope of WAC's support for unpaid carers. And advantage will be taken from the excellent work that continues on the Accelerating Reform Fund project.

Despite the challenges, the year has also seen a number of achievements, highlighted in the Impact Report. The majority of objectives set for the year have been achieved, and WAC's positive profile continues as a result of strong partnerships with others.

WAC continues to be proud of the services it delivers and the innovations it identifies to improve the support for unpaid carers. None of the achievements outlined in the 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 are very grateful.

Our Chair, Diana Fulbrook stepped down at the end of March 2025 and all the Trustees and WAC Senior Leadership Team would like to thank her very much for the dedication and guidance Diana has given over her seven years of service.

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

2024/25 has been a year of changes that have brought challenges that WAC, through Karen Edwards guidance and leadership, have successfully negotiated and I look forward to continuing to report on a thriving and effective organisation next year.

David Sullivan
Chair of the Worcestershire Association of Carers Board of Trustees

Date: 10.09.2025

WORCESTERSHIRE ASSOCIATION OF CARERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their Annual Report and financial statements for the year ended 31 March 2025.

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 2024-25 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)

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.

Achievements and performance

We are pleased to remain a valued local partner, working closely with both statutory and other voluntary organisations to secure support for carers and their communities in Worcestershire and beyond. A key example of this is the Accelerating Reform Fund project, started in 2024 and continuing into this year. It demonstrates what can be achieved in true partnership and has delivered a long wished for opportunity to explore and potentially mitigate some of the issues experienced by carers regarding hospital discharge.

At the same time, the external landscape remains volatile and challenging. During the year a major local charity, close in size and scope to us, went under; a sobering indicator of the current funding climate. We have ourselves experienced very late payments of some funds, stretching our financial and resource planning to our limits. Funding at all levels of government remains acute, with knock on effects for charities, their services and the welfare support available to individuals.

At our annual Away Day, we were able to report achieving most of our plans. Those things that we couldn't deliver were largely due to external drivers beyond our control. For example, the expense and resources needed to achieve some cyber accreditations, which sets requirements that are extremely hard for charities to achieve without, for example, providing laptops and phones for all their volunteers. We can show we work to a high standard, and have implemented robust policies and practices, aided by our external IT consultants. In times of scarce resources, we've made clear decisions about what is prudent and safe to do.

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

- Held a database of 15,594 carers, and directly supported 3048 during the year, excluding newsletters and mailouts.
- Provided the Carers Hub helpline
- Published regular editions of Caring News; the final issue in the year reached 14,814 carers and 395 professionals.
- Issued 398 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 4081 cards were in issue 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 with Worcestershire County Council (WCC) Commissioners and the Public Health team to inform the delivery of the County's Carers strategy
- 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. Recently hosted a Chamber of Commerce webinar on new mandatory unpaid carers leave legislation for working carers with over 35 employers attending.
- Provided Social Prescribing across all Redditch GP Practices. 892 referrals were received.
- Continued to provide an Employee Assistance programme for staff

- 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.
- An active member of the Worcestershire VCSE Alliance Forum, the ICS Academy VCSE Faculty group and the Healthwatch Worcestershire Board.

Sustainability and Funding

In pursuit of these aims we

- Maintained our good relationships with statutory partners including Worcestershire Council, the ICB and Health partners.
- Successfully moved to a fully cloud based IT provision. This has overcome a few key operational issues relating to cyber security and the operating speed of our internal systems.
- Reviewed our income generation and fundraising strategy, developing a pipeline of opportunities and business possibilities. As always work to keep the charity running is essential. Diversification and generating non-restricted funding is vital to Worcestershire Association of Carers future. We have continued to look for support for both our charitable activities and for development funding to enhance our activities and work to a position where we are less reliant on public sector contracts.
- Completed implementation of a full cost recovery financial model, enabling us to make clearer strategic decisions about our finances and the services they support.
- Worked as a partner with Carers Trust, including as part of the Quality Reference Group and on the pilot phase of the Virtual Carers Centre, which will ultimately provide a comprehensive self-help option for carers
- Our primary funding source for the year was Worcestershire County Council, from whom £720,645 was received to deliver the Worcestershire Carers Hub and Carer Reviews.
- We continued to deliver Social Prescribing and Lifestyle Advice services in Redditch Nightingales and Kingfisher Primary Care Networks, with the Social Prescribing service.
- As part of the Herefordshire and Worcestershire Community Mental Health Transformation programme, we extended our specialist support to Carers who have or are caring for a loved one experiencing severe or enduring mental ill health to the whole County
- Our retail shop, with a new manager in post, is building its capacity to contribute to our unrestricted funding.
- Community fundraising activities were run on a small scale during the year. We were very grateful for a number of unsolicited donations which enabled us to run additional activities for Carers
- We continued to apply for grants for both unrestricted and project funding. Grants were obtained from:
    - Carers Trust
    - Sanctuary Group
    - Fernhill Heath Baptist Church

Grateful thanks go to all the organisations, companies and individuals who have given grants, gifts or donations and raised vital funds for Worcestershire Association of Carers 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
- Identified trustee training needs and refreshed the Trustee induction programme

Quality standards

We held the following standards:

- Carers Trust Excellence for Carers
- Cyber Essentials
- Trusted Charity
- Worcestershire Works Well
- Disability Confident Employer
- 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.

Our Volunteers

Worcestershire Association of Carers 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.

Plans for the future

Following a full strategic review in 2023-4, during 2024-5 task and finish groups were set up to focus on key areas of work. For example, the end of the current shop lease coincided with reaching a key VAT threshold. Following options analysis it has been decided to continue trading, requiring the setup of a trading arm.

We also recognised that Worcestershire Association of Carers has become a considerably different organisation since its formation over 27 years ago and we want to ensure that the people and communities we support understand the range of our services and where to come to for help and advice. 2025-6 will therefore see a new website and work to modernise our brand, while keeping carers at the core of what we do.

Our strategic priorities for 2024-2027 have been agreed as:

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

We have not significantly changed our strategic plans however some emphases have shifted, for example towards exploring the use of new technologies.

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.

Financial review

Financial Position

During the year the organisation had net income for the year of £274,500 (2024 – net deficit of £39,184). Reserves of £601,169 (2024 - £326,669) were made up of £400,069 (2024 - £141,077) restricted funds and £201,100 (2024 - £185,592) 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 2025, as a result of the detailed calculation, the required level of reserves stood at £67,819 against the actual level of £167,475 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 WAC.

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:

Mrs Diana Fulbrook	(Resigned 31 March 2025)
Mr David Mann	
Mr Colin Archer	(Resigned 31 July 2025)
Mr David Sullivan	
Mrs Miranda Peel	(Resigned 20 September 2024)
Ms Clare Taylor	
Miss Berenice Brown	(Resigned 18 March 2025)
Mr Srinivas Koduri	(Resigned 30 June 2025)
Ms Ann Harrison	(Appointed 8 November 2024)
Ms Michelle Lovett	(Appointed 8 November 2024)
Mrs Catherine Whittall (Co-opted)	
Mrs Paramdeep Bains (Co-opted)	
Mr Keith Smith (Co-opted)	

Selection of Directors and 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.

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.

Responsibilities of Trustees

Role descriptions have been produced for all Trustee roles based on Charity Commission Guidance and these were last reviewed in 2020. 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 WAC activities. This will help to inform Trustees when contributing to strategic decisions.

More specifically, WAC recognises that the benefits to linking Trustees with areas of WAC activities include:

- Extending Trustees' knowledge of staff and the breadth of WAC 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 WAC 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.

Policy for training 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.

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 2024 to 31st March 2025 - At the end of March 2025 membership stood at 1,787 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.

The main risks to WAC, as identified by the Trustees are:

- Carer numbers – Carers needs not being met by not using WAC services, due to lack of awareness or our coverage across the county.
- Quality Service Provision – Insufficient staff or volunteer levels could mean we are not able to deliver high quality services.
- Policy influence – having a lack of influence over policies affecting carers and planning of services could lead to a poor level of service.
- Resources – losing major contracts and having insufficient resources could mean we fail to deliver services to Carers.
- Sustainable Future – WAC needs to ensure its future through income generation.
- Governance – the organisation needs to ensure it has strong governance and effective leadership and succession planning.

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 Worcestershire Association of Carers for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

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

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Mr David Sullivan
Trustee

Date: 16.09.2025

WORCESTERSHIRE ASSOCIATION OF CARERS

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 2025 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 2025 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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

2/10/2025

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	4,846	-	4,846	4,938	-	4,938
Charitable activities	4	2,774	1,403,193	1,405,967	20,108	1,221,233	1,241,341
Other trading activities	5	88,277	-	88,277	81,112	-	81,112
Investments	6	7,538	-	7,538	5,139	-	5,139
Total income		103,435	1,403,193	1,506,628	111,297	1,221,233	1,332,530
Expenditure on:							
Raising funds	7	85,667	-	85,667	74,897	-	74,897
Charitable activities	8	2,260	1,144,201	1,146,461	54,911	1,241,906	1,296,817
Total expenditure		87,927	1,144,201	1,232,128	129,808	1,241,906	1,371,714
Net income/(expenditure)		15,508	258,992	274,500	(18,511)	(20,673)	(39,184)
Transfers between funds		-	-	-	(5,773)	5,773	-
Net movement in funds	10	15,508	258,992	274,500	(24,284)	(14,900)	(39,184)
Reconciliation of funds:							
Fund balances at 1 April 2024		185,592	141,077	326,669	209,876	155,977	365,853
Fund balances at 31 March 2025		201,100	400,069	601,169	185,592	141,077	326,669

The 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.

WORCESTERSHIRE ASSOCIATION OF CARERS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	14		13,628		25,059
Current assets					
Debtors	15	91,921		139,507	
Cash at bank and in hand		566,227		230,677	
		658,148		370,184	
Creditors: amounts falling due within one year	16	(66,607)		(65,409)	
Net current assets			591,541		304,775
Total assets less current liabilities			605,169		329,834
Creditors: amounts falling due after more than one year	17		(4,000)		(3,165)
Net assets			601,169		326,669
The funds of the charity					
Restricted income funds	19		400,069		141,077
Unrestricted funds	20		201,100		185,592
			601,169		326,669

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 2025.

The directors 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 members 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 16.09.2025

Mr David Sullivan
Trustee

Company registration number 03485330 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**24**		331,864		(2,874)
Investing activities					
Purchase of tangible fixed assets		(3,852)		(12,402)	
Investment income received		7,538		5,139	
Net cash generated from/(used in) investing activities			3,686		(7,263)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			335,550		(10,137)
Cash and cash equivalents at beginning of year			230,677		240,814
Cash and cash equivalents at end of year			566,227		230,677

1 Accounting policies

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 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 5 years and 3 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 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

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.

1 Accounting policies **(Continued)**

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.

1.10 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.

1.11 Retirement benefits

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

1.12 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 2025 £	Unrestricted funds 2024 £
Donations and gifts	4,846	4,938

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Sector consultancy work	2,774	-	2,774	9,208	-	9,208
Social work placements	-	-	-	4,480	-	4,480
Performance related grants	-	1,403,193	1,403,193	6,420	1,221,233	1,227,653
	2,774	1,403,193	1,405,967	20,108	1,221,233	1,241,341

Performance related grants analysis

	2025 £	2024 £
Worcestershire County Council	720,645	655,645
NHS Herefordshire and Worcestershire Clinical Commissioning Group	82,335	82,335
Accelerated Reform Fund	226,953	-
Sanctuary Housing	2,900	-
Redditch Borough Council	12,500	25,000
VSCE Alliacne	-	27,266
Social Prescribing Redditch Projects	288,616	337,187
Worcestershire Children First - Families In Partnership	69,244	28,385
Lifestyle Advisor Redditch Projects	-	57,513
Other	-	14,322
	1,403,193	1,227,653

5 Other trading activities

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2025	2025	2025	2024
	£	£	£	£
Shop income	88,277	-	88,277	81,112

6 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Bank interest receivable	7,538	5,139

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Other trading activities		
Rent	17,000	17,000
Premises expenses	8,377	5,118
Events and marketing	20	20
Staff costs	50,023	39,114
Light and heat	5,816	5,708
Insurance	1,619	5,685
Sundry expenses	2,812	2,252
	85,667	74,897

8 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Staff costs	927,046	1,080,501
Depreciation and impairment	15,283	18,299
Rent	19,430	20,351
Insurance	3,181	2,881
Utilities	18,409	20,384
Postage, stationery and office expenses	11,067	10,085
Premises and IT costs	80,443	53,257
Facilitator costs	4,205	15,531
Professional and consultancy fees	3,109	3,054
Subscriptions	4,673	4,017
Travel costs	7,447	5,441
Carers costs	8,158	17,839
Carers news	16,826	15,639
Room hire	2,740	2,904
Staff recruitment	1,683	1,698
Sundries	16,647	19,723
	1,140,347	1,291,604
Share of support and governance costs (see note 9)		
Governance	6,114	5,213
	1,146,461	1,296,817
Analysis by fund		
Unrestricted funds	2,260	54,911
Restricted funds	1,144,201	1,241,906
	1,146,461	1,296,817

9 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	6,114	5,213
Analysed between:		
Charitable activities	6,114	5,213

9 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2025 £	2024 £
Auditors' remuneration	6,114	5,213
	6,114	5,213

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,114	5,213
Depreciation of owned tangible fixed assets	15,283	18,299

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 £271 (2024- £432) for recruitment costs.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	44	53

Employment costs	2025 £	2024 £
Wages and salaries	889,003	1,019,127
Social security costs	61,556	70,058
Other pension costs	26,510	30,430
	977,069	1,119,615

During the year, the charity made redundancy and termination payments amounting to £2,042 (2024: £Nil) with respect to 2 (2024: Nil) individual cases.

Key management personnel
The key management personnel are represented by 5 employees. The total employee benefits of the key management personnel (inclusive of employers national insurance) were £168,869 (2024: £148,085).

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

	Fixtures and fittings
	£
Cost	
At 1 April 2024	134,174
Additions	3,852
At 31 March 2025	138,026
Depreciation and impairment	
At 1 April 2024	109,115
Depreciation charged in the year	15,283
At 31 March 2025	124,398
Carrying amount	
At 31 March 2025	13,628
At 31 March 2024	25,059

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	36,987	86,981
Other debtors	3,000	7,254
Prepayments and accrued income	51,934	45,272
	91,921	139,507

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	17,934	21,866
Trade creditors	21,609	17,191
Other creditors	2,372	1,690
Accruals and deferred income	24,692	24,662
	66,607	65,409

17 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	4,000	3,165

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	26,510	30,430

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.

19 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.

	Movement in funds				Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Integrated Carers Hub (inc. Carer Reviews)	16,762	655,645	(635,989)	36,418	720,645	(604,501)	-	152,562
Social Prescribing	20,749	337,187	(323,876)	34,060	288,616	(295,892)	-	26,784
Worcestershire Parent Carer Forum	30,343	28,385	(38,072)	20,656	69,244	(36,569)	-	53,331
Accelerated Reform Fund (ARF)	-	-	-	-	226,953	(73,918)	-	153,035
Herefordshire Carers	922	-	(6,695)	-	-	-	-	-
Lifestyle Advisors	18,540	57,513	(76,053)	-	-	-	-	-
Community Mental Health Team	14,824	82,335	(88,139)	9,020	82,335	(87,950)	-	3,405
Health Equalities Partnership	10,010	-	(6,046)	3,964	-	(3,964)	-	-
Willis Trust	-	1,500	(570)	930	-	(930)	-	-
VCS Mental Health Intergration Funding	1,219	6,402	(7,621)	-	-	-	-	-

19 Restricted funds **(Continued)**

	Movement in funds				Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Redditch District Collaborative	36,101	25,000	(38,612)	22,489	12,500	(25,340)	-	9,649
Transforming Care Admissions	2,000	-	(2,000)	-	-	-	-	-
VCSE Alliance	-	27,266	(13,726)	13,540	-	(13,540)	-	-
Sanctuary Housing	1,492	-	(1,492)	-	2,900	(1,597)	-	1,303
Time for ME!	3,015	-	(3,015)	-	-	-	-	-
	155,977	1,221,233	(1,241,906)	141,077	1,403,193	(1,144,201)	-	400,069

19 Restricted funds **(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.

The Accelerated Reform Fund comprises grant funding to improve the Carer experience at discharge.

The Sanctuary Housing fund comprises of a grant received for the purpose of providing health and wellbeing events for carers

The Herefordshire Carers fund comprises a legacy grant received to support carers within Herefordshire.

The Lifestyle Advisors fund comprises grants received to provide a lifestyle coaching / advice service to improve patient wellbeing within the Redditch area.

Community Mental Health Team relates to funding received to provide information advice and support to carers of people with mental ill health.

Health Equalities Partnership relates to funding received to reduce inequalities by identifying and supporting carers working in the NHS and building local partnerships to tackle health inequalities.

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

Transforming Care Admissions is to Support Carer Voice/contribution towards NHS aim to reduce hospital admissions for patients with Learning Disabilities or Autism.

Empowering Carers on discharge - A project to seek and report on Carers experience of hospital discharge process for the cared for and produce a report for the Integrated Care Board.

Time for Me – Grant funding to provide wellbeing activities for Carers

VCSE MHIGs (Voluntary, Community and Social Enterprises Mental Health Intelligence Gathering) - NHS Funding via the VCSE alliance to utilise Community Mental Health Link Worker skills to map VCSE Mental Health services.

VCSE Alliance – Funding to expand Mental Health Link Worker project around engagement with NHS Mental Health Trust

Willis Trust – Funding to deliver 3 micro respite wellbeing events

20 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.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated funds	20,000	-	-	-	20,000
General funds	165,592	103,435	(87,927)	-	181,100
	185,592	103,435	(87,927)	-	201,100

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	20,000	-	-	-	20,000
General funds	189,876	111,297	(129,808)	(5,773)	165,592
	209,876	111,297	(129,808)	(5,773)	185,592

20 Unrestricted funds **(Continued)**

Designated funds:

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.

21 Analysis of net assets between funds

	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

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	25,059	-	25,059
Current assets/(liabilities)	163,698	141,077	304,775
Long term liabilities	(3,165)	-	(3,165)
	185,592	141,077	326,669

22 Operating lease commitments

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

	2025 £	2024 £
Within one year	22,941	21,933
Between two and five years	13,086	9,306
	36,027	31,239

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	274,500	(39,184)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,538)	(5,139)
Depreciation and impairment of tangible fixed assets	15,283	18,299
Movements in working capital:		
Decrease in debtors	47,586	14,986
Increase in creditors	2,033	8,164
Cash generated from/(absorbed by) operations	331,864	(2,874)

25 Analysis of changes in net funds

The charity had no material debt during the year.

WORCESTERSHIRE ASSOCIATION OF CARERS

England & Wales - Charity number 1071850

Accounts

Charity registration number 1071850

Company registration number 03485330 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

WORCESTERSHIRE ASSOCIATION OF CARERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Diana Fulbrook Mr David Mann Mr Colin Archer Mr David Sullivan Mrs Miranda Peel Ms Clare Taylor Miss Berenice Brown Mr Srinivas Koduri (Appointed 10 November 2023) Ms Michelle Sally-Ann Albertine Lovett (Co-opted) Mrs Ann Harrison (Co-opted)
Secretary	Mr Colin Archer
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

WORCESTERSHIRE ASSOCIATION OF CARERS

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WORCESTERSHIRE ASSOCIATION OF CARERS

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

It is with great pleasure that I commend this annual report to you. It has been an eventful one for the new CEO, Karen Edwards, who completed her first year at WAC. There have inevitably been both challenges and achievements for the organisation and it is clear that the rapidly changing societal context has brought significant pressures to the charity sector.

Unpaid carers have been particularly affected by the problems with the NHS and the impact of the difficulties in accessing GPs and long waiting lists. The rises in the cost of living and stretched benefits available have had serious consequences for carers as well. Financial pressures on local authorities have meant a reduction in available services and adult social care support, making WAC a more and more important support system for carers. The trend has been for increasingly complex needs and situations being presented to staff and it is clear that need far outstrips available resourcing. Staff continue to manage these pressures but there are concerns about the impact on them.

Within this context, an immediate challenge has been to look in detail at the financial implications of WAC's contracts and to undertake a full cost recovery exercise to ensure the organisation will be sustainable over time. The new hub contract has been looked at in more detail as funding for this is flatlined over the full period and negotiations with the commissioners are ongoing. With the generally poor economic situation and political uncertainties, this is a testing time for all charities as funding is squeezed and public fundraising is reduced. WAC is therefore not alone with these challenges and this last year has seen a lot of activity to manage the risks.

The Board has been working with the senior management team on its future strategy in light of the challenges ahead. Discussions about WAC's future direction have taken place and the particular importance of digital transformation has been recognised as a means of delivering services differently. Contracts other than for the hub, delivering services to people who are not necessarily carers, has widened WAC's scope and led to conversations about future positioning. Balancing the focus on carers whilst broadening service provision is an ongoing subject of debate.

Despite the difficulties experienced, this last year has also seen a number of achievements, highlighted in the Impact Report produced which has drawn compliments from some partners. The majority of objectives identified for the year were fulfilled, and WAC's positive profile has continued as a result of strong partnerships with others. This has been particularly important in light of the arrival of a new CEO, as effective relationships are crucial to WAC's success. The shop traded strongly during the year and provides an opportunity to publicise WAC's purpose and the needs of carers. We remain very grateful to our shop staff and volunteers and to all our supporters for their contributions during the year.

WAC continues to be proud of the services it delivers, and none of the achievements outlined in the annual report would have been possible without the dedication and commitment of staff and volunteers, for which we are very grateful. Thanks also go to the senior management team and to the Trustees who give of their time freely to support WAC. All are passionate in their desire to support carers and use influence to better their circumstances.

2023/24 was therefore again a challenging year and particular thanks go to Karen Edwards for her leadership through this and I look forward to continuing to report on a thriving and effective organisation next year

D M Fulbrook

Diana Fulbrook OBE
Chair of the Worcestershire Association of Carers Board of Trustees

Date: 17 September 2024

WORCESTERSHIRE ASSOCIATION OF CARERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their Annual Report and financial statements for the year ended 31 March 2024.

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:

Three strategic themes were agreed to deliver Worcestershire Association of Carer's charitable objectives for the 2023-24 financial year, ahead of a full strategic review to be undertaken with the new CEO. These were:

1. **Wellbeing -** to improve, support and maintain the well-being of carers and their communities in our area of benefit
2. **Voice –** to help carers in our communities to successfully influence decision makers
3. **Sustainability –** to create conditions for organisational development and respond to new demands and opportunities

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)

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.

Achievements and performance
Activities undertaken, achievement highlights and performance

Wellbeing

- Held a database of 14,836 carers, and directly supported 3048 during the year,excluding newsletters and mailouts.
- Provided the Carers Hub helpline
- Published regular editions of Caring News which reached 14,126 carers and 1,281 professionals.
- Issued 397 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. 3891 have been issued in total.
- 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 with Worcestershire County Council (WCC) Commissioners and the Public Health team to inform the delivery of the County's Carers strategy
- CFEN Works closely with a wide range of local employers to improve carer awareness, recognition and support for working carers. Recently hosted a Chamber of Commerce webinar on new legislation for working carers with over 35 employers attending.
- Social Prescribing and Lifestyle services were provided to cover all Redditch GP Practices.1764 referrals were received.
- Continued to provide an Employee Assistance programme for staff

Voice:

- 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
    - LeDeR Priority Action Group
    - All Age Disability Strategy
    - Autism Partnership Board
    - Dementia Strategy Group
    - Worcestershire Safeguarding Adults Board
    - Herefordshire & Worcestershire Integrated Care System Carer Reference Group
    - Recognised that carers of people with learning difficulties face particular challenges. Worcestershire Association of Carers facilitated the 'Right Support for Carers' group to ensure the voice of these Carers continued to be heard.
- 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 Families in Partnership
- An active member of the Worcestershire VCSE Alliance Forum, the ICS Academy VCSE Faculty group and joined the Healthwatch Worcestershire Board.

Sustainability

- *Continued to maintain our good relationships with statutory partners including Worcestershire Council, the ICB and Worcestershire Children's First*

- *Implemented a full-scale review of our information assurance arrangements, introduced new policies and procedures and made significant progress towards IASME accreditation. As we progress towards fully cloud based IT provision, we are not only safer, but also able to take advantage of technological advances to the benefit of our carers.*

- *Reviewed our income generation and fundraising strategy, developing a pipeline of opportunities and business possibilities. As always work to keep the charity running is essential. Diversification and generating non-restricted funding is vital to Worcestershire Association of Carers future. We have continued to look for support for both our charitable activities and for development funding to enhance our activities and work to a position where we are less reliant on public sector contracts.*

- *Completed implementation of a full cost recovery financial model, enabling us to make clearer strategic decisions about our finances and the services they support.*

- *Worked as a partner with Carers Trust, including as part of the Quality Reference Group and on the pilot phase of the Virtual Carers Centre, which will ultimately provide a comprehensive self-help option for carers.*

Funding:

- Our primary funding source for the year was Worcestershire County Council, from whom 698,145 was received to deliver the Worcestershire Carers Hub and Carer Reviews.

- We continued to deliver Social Prescribing and Lifestyle Advice services in Redditch Nightingales and Kingfisher Primary Care Networks, with the Social Prescribing service seeing an increase in investment due to increased demand for the service.

- As part of the Herefordshire and Worcestershire Community Mental Health Transformation programme, we extended our specialist support to Carers caring for a loved one experiencing mental ill health to the whole County

- Our retail shop, with a new manager in post, is building its capacity to contribute to our unrestricted funding.

- Community fundraising activities were run on a small scale during the year. We were very grateful for a number of unsolicited donations which enabled us to run additional activities for Carers

- We continued to apply for grants for both unrestricted and project funding. Grants were obtained from:

    - Worcester Childrens First
    - VCSE Alliance Mental Health
    - Carers Trust
    - Sanctuary Group
    - Community First
    - Worcester City Parish Relief

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

A Fundraising Policy is in place to protect from unreasonable intrusion on a person's privacy, unreasonable persistent approaches and placing undue pressure on a person to give money. The Association aims to adhere 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*
- *Identified trustee training needs and refreshed the Trustee induction programme*

Quality standards

We held the following standards:

- *Carers Trust Excellence for Carers*
- *Cyber Essentials*
- *Trusted Charity*
- *Worcestershire Works Well*
- *Disability Confident Employer*
- *We conduct proud audits of the statutory work we undertake on behalf of Worcestershire County Council and this feeds into their quality and performance reporting.*

Our Volunteers

In normal times, the Association would rely heavily on its volunteers. Without them, like most non-profit and charitable organisations, Worcestershire Association of Carers would not be able to provide the current level of service and support for the Carers of Worcestershire. Our volunteers are important to increase our capacity to help Carers. Volunteering with the Association is hopefully also of benefit to the volunteers. The Association is enriched by the diversity that volunteers bring. They are able to add their qualities and skills 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.

Plans for the future

The new CEO and Trustees decided to undertake a full strategic review in 2023-4. The external environment has been subject to rapid change and disruption starting with the Covid pandemic and continuing after it, giving rise to unprecedented challenges for society, organisations and carers. In that context, ensuring that our strategic direction and priorities remain fit for purpose and responsive to those changes was both prudent and in line with good governance.

Our strategic priorities for 2024-2027 have been agreed as:

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.

Financial review

Financial Position

During the year the organisation had net expenses for the year of £39,184 (2023 – net expenses of £77,214). Reserves of £326,669 (2023 - £365,853) were made up of £141,077 (2023 - £155,977) restricted funds and £185,592 (2023 - £209,876) unrestricted funds.

Reserves Policy

During the last year WAC has continued to review the constituent elements 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 2024, as a result of the detailed calculation, the required level of reserves stood at £42,684 against the actual level of £182,092 free reserves, so there is currently no shortfall in the organisation's reserves.

This calculation is reviewed regularly and discussed at both Financial Services 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 WAC.

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:

Mrs Diana Fulbrook	
Mr David Mann	
Mr Jeffrey Ball	(Resigned 13 July 2023)
Mr Colin Archer	
Mrs Sarah Clee	(Resigned 13 June 2023)
Mrs Mary Horner	(Resigned 4 December 2023)
Mr David Sullivan	
Mrs Miranda Peel	
Ms Clare Taylor	
Miss Berenice Brown	
Miss Kate O'Driscoll (Co-opted)	(Appointed 13 June 2023 and resigned 3 August 2023)
Mr Srinivas Koduri	(Appointed 10 November 2023)
Ms Michelle Sally-Ann Albertine Lovett (Co-opted)	
Mrs Ann Harrison (Co-opted)	

Selection of Directors and 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.

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.

Responsibilities of Trustees

Role descriptions have been produced for all Trustee roles based on Charity Commission Guidance and these were last reviewed in 2020. 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 WAC activities. This will help to inform Trustees when contributing to strategic decisions.

More specifically, WAC recognises that the benefits to linking Trustees with areas of WAC activities include:

- Extending Trustees' knowledge of staff and the breadth of WAC 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 WAC 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.

Policy for training 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.

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 2023 to 31st March 2024 - At the end of March 2024 membership stood at 1,838 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.

The main risks to WAC, as identified by the Trustees are:

- Carer numbers – Carers needs not being met by not using WAC services, due to lack of awareness or our coverage across the county.
- Quality Service Provision – Insufficient staff or volunteer levels could mean we are not able to deliver high quality services.
- Policy influence – having a lack of influence over policies affecting carers and planning of services could lead to a poor level of service.
- Resources – losing major contracts and having insufficient resources could mean we fail to deliver services to Carers.
- Sustainable Future – WAC needs to ensure its future through income generation.
- Governance – the organisation needs to ensure it has strong governance and effective leadership and succession planning.

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 Worcestershire Association of Carers for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

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

DM Fulbrook

Mrs Diana Fulbrook
Trustee

17 September 2024

WORCESTERSHIRE ASSOCIATION OF CARERS

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 2024 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 2024 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 require 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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

1/10/2024

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	4,938	-	4,938	7,290	-	7,290
Charitable activities	4	20,108	1,221,233	1,241,341	8,013	1,200,371	1,208,384
Other trading activities	5	81,112	-	81,112	82,117	-	82,117
Investments	6	5,139	-	5,139	2,023	-	2,023
Total income		111,297	1,221,233	1,332,530	99,443	1,200,371	1,299,814
Expenditure on:							
Raising funds	7	74,897	-	74,897	64,287	1,687	65,974
Charitable activities	8	54,911	1,241,906	1,296,817	(15,113)	1,326,167	1,311,054
Total expenditure		129,808	1,241,906	1,371,714	49,174	1,327,854	1,377,028
Net expenditure		(18,511)	(20,673)	(39,184)	50,269	(127,483)	(77,214)
Transfers between funds		(5,773)	5,773	-	3,366	(3,366)	-
Net movement in funds	10	(24,284)	(14,900)	(39,184)	53,635	(130,849)	(77,214)
Reconciliation of funds:							
Fund balances at 1 April 2023		209,876	155,977	365,853	156,241	286,826	443,067
Fund balances at 31 March 2024		185,592	141,077	326,669	209,876	155,977	365,853

The 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.

WORCESTERSHIRE ASSOCIATION OF CARERS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**14**		25,059		30,956
Current assets					
Debtors	**15**	139,507		154,493	
Cash at bank and in hand		230,677		240,814	
		370,184		395,307	
Creditors: amounts falling due within one year	**16**	(65,409)		(58,110)	
Net current assets			304,775		337,197
Total assets less current liabilities			329,834		368,153
Creditors: amounts falling due after more than one year	**17**		(3,165)		(2,300)
Net assets excluding pension liability			326,669		365,853
Net assets			326,669		365,853
The funds of the charity					
Restricted income funds	**19**		141,077		155,977
Unrestricted funds			185,592		209,876
			326,669		365,853

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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors 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 members 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 17 August 2024

DM Fulbrook

Mrs Diana Fulbrook
Trustee

Company registration number 03485330 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(2,874)		(53,139)
Investing activities					
Purchase of tangible fixed assets		(12,402)		(23,129)	
Investment income received		5,139		2,023	
Net cash used in investing activities			(7,263)		(21,106)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(10,137)		(74,245)
Cash and cash equivalents at beginning of year			240,814		315,059
Cash and cash equivalents at end of year			230,677		240,814

1 Accounting policies

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 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 5 years and 3 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 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

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.

1 Accounting policies **(Continued)**

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.

1.10 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.

1.11 Retirement benefits

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

1.12 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 2024 £	Unrestricted funds 2023 £
Donations and gifts	4,938	7,290

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Sector consultancy work	9,208	-	9,208	8,013	-	8,013
Social work placements	4,480	-	4,480	-	2,980	2,980
Performance related grants	6,420	1,221,233	1,227,653	-	1,197,391	1,197,391
	20,108	1,221,233	1,241,341	8,013	1,200,371	1,208,384

Performance related grants analysis

	2024 £	2023 £
Worcestershire County Council	655,645	656,509
NHS Herefordshire and Worcestershire Clinical Commissioning Group	82,335	70,785
St Stephens Surgery	-	283,914
Winyates Health Centre	-	127,387
Redditch Borough Council	25,000	40,000
VSCE Alliacne	27,266	-
Social Prescribing Redditch Projects	337,187	-
Worcestershire Children First - Families In Partnership	28,385	-
Lifestyle Advisor Redditch Projects	57,513	-
Other	14,322	18,796
	1,227,653	1,197,391

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Shop income	81,112	-	81,112	82,117

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Bank interest receivable	5,139	2,023

7 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Other trading activities				
Telephone, IT and website costs	-	941	1,687	2,628
Rent	17,000	17,000	-	17,000
Premises expenses	5,118	3,172	-	3,172
Events and marketing	20	312	-	312
Staff costs	39,114	33,562	-	33,562
Depreciation and impairment	-	(333)	-	(333)
Light and heat	5,708	4,585	-	4,585
Insurance	5,685	2,927	-	2,927
Sundry expenses	2,252	2,121	-	2,121
	74,897	64,287	1,687	65,974

8 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	1,080,501	1,008,922
Depreciation and impairment	18,299	14,851
Rent	20,351	18,875
Insurance	2,881	3,116
Utilities	20,384	15,890
Postage, stationery and office expenses	10,085	10,934
Premises and IT costs	53,257	68,371
Training	-	22,403
Facilitator costs	15,531	14,301
Professional and consultancy fees	3,054	44,179
Subscriptions	4,017	1,824
Travel costs	5,441	11,780
Carers costs	17,839	6,109
Carers news	15,639	9,111
Room hire	2,904	11,897
Staff recruitment	1,698	17,271
Sundries	19,723	25,987
	1,291,604	1,305,821
Share of support and governance costs (see note 9)		
Governance	5,213	5,233
	1,296,817	1,311,054
Analysis by fund		
Unrestricted funds	54,911	(15,113)
Restricted funds	1,241,906	1,326,167
	1,296,817	1,311,054

9 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	5,213	5,233
Analysed between:		
Charitable activities	5,213	5,233

9 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2024 £	2023 £
Auditors' remuneration	5,213	5,233
	5,213	5,233

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,213	5,233
Depreciation of owned tangible fixed assets	18,299	14,518

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 £432 (2023- £567) for recruitment costs.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	53	53

Employment costs	2024 £	2023 £
Wages and salaries	1,019,127	951,184
Social security costs	70,058	63,020
Other pension costs	30,430	28,280
	1,119,615	1,042,484

During the year, the charity made redundancy and termination payments amounting to £Nil (2023: £35,703) with respect to Nil (2023: 6) individual cases.

Key management personnel
The key management personnel are represented by 4 employees. The total employee benefits of the key management personnel (inclusive of employers national insurance) were £144,152 (2023: £112,787).

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

	Fixtures and fittings
	£
Cost	
At 1 April 2023	121,772
Additions	12,402
At 31 March 2024	134,174
Depreciation and impairment	
At 1 April 2023	90,816
Depreciation charged in the year	18,299
At 31 March 2024	109,115
Carrying amount	
At 31 March 2024	25,059
At 31 March 2023	30,956

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	86,981	98,042
Other debtors	7,254	10,500
Prepayments and accrued income	45,272	45,951
	139,507	154,493

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	21,866	7,902
Trade creditors	17,191	20,758
Other creditors	1,690	1,571
Accruals and deferred income	24,662	27,879
	65,409	58,110

17 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Accruals and deferred income	3,165	2,300

18 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	30,430	28,280

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.

19 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.

	Movement in funds				Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£
Integrated Carers Hub (inc. Carer Reviews)	84,692	658,760	(726,659)	16,762	655,645	(635,989)	-	36,418
Social Prescribing	20,501	239,957	(239,708)	20,749	337,187	(323,876)	-	34,060
Families in Partnership	14,112	38,987	(22,757)	30,343	28,385	(38,072)	-	20,656
Herefordshire Carers	19,973	1,000	(19,856)	922	-	(6,695)	5,773	-
Lifestyle Advisors	25,570	87,543	(94,575)	18,540	57,513	(76,053)	-	-
Saintbury	2,863	-	-	-	-	-	-	-
Community Mental Health Team	6,420	80,880	(72,476)	14,824	82,335	(88,139)	-	9,020
Health Equalities Partnership	26,979	-	(16,969)	10,010	-	(6,046)	-	3,964
Masons Long COVID Support	5,611	-	(5,611)	-	-	-	-	-
Social Work Placements	8,324	2,980	(11,304)	-	-	-	-	-
Herofordshire Masons	6,857	-	(6,857)	-	-	-	-	-
Willis Trust	-	-	-	-	1,500	(570)	-	930
Carer Connectors	22,894	-	(22,894)	-	-	-	-	-
VCS Mental Health Intergration Funding	-	2,834	(1,615)	1,219	6,402	(7,621)	-	-

19 Restricted funds **(Continued)**

	Movement in funds				Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£
HCS Rejuvenate	1,421	-	(1,421)	-	-	-	-	-
Herefordshire County Council	9,212	-	(9,212)	-	-	-	-	-
Redditch District Collaborative	4,397	55,000	(23,296)	36,101	25,000	(38,612)	-	22,489
Transforming Care Admissions	2,000	-	-	2,000	-	(2,000)	-	-
VCS	25,000	5,711	(30,711)	-	-	-	-	-
VCSE Alliance	-	-	-	-	27,266	(13,726)	-	13,540
Empowering Carers at Discharge	-	4,300	(4,300)	-	-	-	-	-
Sanctuary Housing	-	4,000	(2,508)	1,492	-	(1,492)	-	-
Time for ME!	-	8,500	(5,485)	3,015	-	(3,015)	-	-
Winter Warmth	-	9,919	(9,919)	-	-	-	-	-
Miscellaneous	-	-	279	-	-	-	-	-
	286,826	1,197,537	(1,326,239)	155,977	1,221,233	(1,241,906)	5,773	141,077

19 Restricted funds **(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 Social Prescriber wages and expenses.

The Families in Partnership 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 disabled children, to make sure the services they receive meets the needs of the disabled children and families.

The Sanctuary Housing fund comprises of a grant received for the purpose of providing health and wellbeing events for carers.

The Transforming Care Regional Forum comprises of a grant received for the purpose of supporting carers to have a say in services developed for people with learning disabilities.

The Herefordshire Carers fund comprises a legacy grant received to support carers within Herefordshire.

The Lifestyle Advisors fund comprises grants received to provide a lifestyle coaching / advice service to improve patient wellbeing within the Redditch area.

The Saintbury fund comprises a grant received to support carers with future financial planning msessions.

Community Mental Health Team relates to funding received to provide information advice and support to carers of people with mental ill health.

Health Equalities Partnership relates to funding received to reduce inequalities by identifying and supporting carers working in the NHS and building local partnerships to tackle health inequalities.

Masons Long COVID Support relates to funding received to support carers of people with Long COVID syndrome.

Community First Recovery College relates to providing training for carers through the Herefordshire and Worcestershire Recovery College.

Social Work Placements relates to funding received to provide placements for student social workers to gain experience of supporting carers.

Sustaining Carers relates to funding received to support carer wellbeing through the COVID-19 pandemic.

Tackling Inequalities relates to funding received to provide exercise classes for Carers.

The Masons Herefordshire fund comprises of a grant received to provide events and activities for carers within Herefordshire.

Carer Connectors relates to COVID-19 recovery funding to reconnect isolated carers.

Carer Reviews relates to carrying out statutory carer reviews under delegated authority from Worcestershire County Council.

HCS Rejuvenate is to provide Craft activities for Herefordshire Carers.

Herefordshire County Council relates to providing counselling service for Herefordshire Carers.

Impact Focus Group relates to funding for engagement with carers on impact of COVID-19.

19 Restricted funds **(Continued)**

Reasonable Adjustment Pilot relates to working with the CCG to improve the accessibility of communications with people with Learning Disabilities.

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

Transforming Care Admissions is to Support Carer Voice/contribution towards NHS aim to reduce hospital admissions for patients with Learning Disabilities or Autism.

VCS relates to supporting the Worcestershire Voluntary and Community Sector to work with the health and care sector.

Carers Choir – Worcester County Councillor Divisional Fund grants towards running costs of the WAC Carers Choir

Empowering Carers on discharge - A project to seek and report on Carers experience of hospital discharge process for the cared for and produce a report for the Integrated Care Board.

Time for Me – Grant funding to provide wellbeing activities for Carers

VCSE MHIGs (Voluntary, Community and Social Enterprises Mental Health Intelligence Gathering) - NHS Funding via the VCSE alliance to utilise Community Mental Health Link Worker skills to map VCSE Mental Health services.

Winter Warmth. Grant funding to provide Carers with information, advice and support to help them face the challenges of fuel poverty.

VCSE Alliance – Funding to expand Mental Health Link Worker project around engagement with NHS Mental Health Trust

Willis Trust – Funding to deliver 3 micro respite wellbeing events

20 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.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	20,000	-	-	-	20,000
General funds	189,876	111,297	(129,808)	(5,773)	165,592
	209,876	111,297	(129,808)	(5,773)	185,592

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated funds	-	-	-	20,000	20,000
General funds	156,241	99,443	(49,174)	(16,634)	189,876
	156,241	99,443	(49,174)	3,366	209,876

20 Unrestricted funds **(Continued)**

Designated funds:

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.

21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	25,059	-	25,059
Current assets/(liabilities)	163,698	141,077	304,775
Long term liabilities	(3,165)	-	(3,165)
	185,592	141,077	326,669

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	30,956	-	30,956
Current assets/(liabilities)	181,220	155,977	337,197
Long term liabilities	(2,300)	-	(2,300)
	209,876	155,977	365,853

22 Operating lease commitments

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

	2024	2023
	£	£
Within one year	21,933	21,933
Between two and five years	9,306	26,952
	31,239	48,885

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

24 Cash generated from operations

	2024	2023
	£	£
Deficit for the year	(39,184)	(77,214)
Adjustments for:		
Investment income recognised in statement of financial activities	(5,139)	(2,023)
Depreciation and impairment of tangible fixed assets	18,299	14,518
Movements in working capital:		
Decrease in debtors	14,986	5,448
Increase in creditors	8,164	6,132
Cash absorbed by operations	(2,874)	(53,139)

25 Analysis of changes in net funds

The charity had no material debt during the year.

WORCESTERSHIRE ASSOCIATION OF CARERS

England & Wales - Charity number 1071850

Accounts

Charity registration number 1071850

Company registration number 03485330 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WORCESTERSHIRE ASSOCIATION OF CARERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Diana Fulbrook	
	Mr David Mann	
	Mr Jeffrey Ball	
	Mr Colin Archer	
	Mrs Mary Horner	
	Mr David Sullivan	
	Mrs Miranda Peel	(Appointed 1 April 2022)
	Ms Clare Taylor	
	Miss Berenice Brown	(Appointed 28 February 2023)
	Miss Kate O'Driscoll (Co-opted)	(Appointed 13 June 2023)
Secretary	Mr Colin Archer	
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 Scottish Widows Bank Plc 67 Morrison Street Edinburgh EH3 8YJ	

WORCESTERSHIRE ASSOCIATION OF CARERS

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WORCESTERSHIRE ASSOCIATION OF CARERS

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

It is with great pleasure that I commend this Annual Report to you. The year began with continuing concerns about the impact of the further extension to the Hub contract with Worcestershire County Council, our main source of income, as there was no certainty for staff about the future. The tender was eventually published, and after a great deal of hard work by the senior leadership team, Trustees were delighted to hear that WAC's bid was accepted so we have some stability over the next 4-6 years.

With the new contract, a number of changes have been made and adjustments to staff roles and the budget are still ongoing. Other contracts obtained have led to a significant amount of staff recruitment during the year which, whilst time consuming for Managers, resulted in WAC expanding and new skills being brought to the organisation. This growth has resulted in WAC moving from being a small organisation to a medium sized one, with all the consequential process and management changes required.

The Board has reviewed its strategic priorities and updated its 5-year rolling Strategic Plan. Discussions about WAC's future direction have taken place with a recognition of the need for business development. The move to home working and different ways of working during the pandemic have been built on, for example digital transformation has featured strongly during the year. Contracts other than for the Hub, deliver services to people who are not necessarily carers which has widened WAC's scope and led to conversations about future positioning. Balancing the focus on carers whilst broadening service provision will be an ongoing subject of debate.

WAC continues to be proud of the services it delivers, and staff remain passionate about Carers and the people they work with. The results of the national census have been published and indicate fewer Carers across the country. Reasons for this are not entirely clear but are probably linked to the way the questions were framed and the forms completed. It is known that many people caring for loved ones do not see themselves as Carers and part of WAC's role is to encourage them to do so and to seek information and guidance needed to support them to manage the very difficult circumstances many find themselves in. Whilst numerically smaller, it is clear that Carers have increasingly complex needs and have been at the forefront of those affected by rising costs and inadequate financial resources. Problems with the NHS and social care directly impact on unpaid Carers who are increasingly expected to bear the responsibility alone.

A major event last year was the decision by Carole Cumino, CEO, to move on and she left WAC at the end of March after almost 12 years in the role. During her tenure Carole worked tirelessly to promote the organisation and, more particularly, the needs of Carers, for which we thank her. Her successor, Karen Edwards, has taken up the reins and the Board looks forward to working with her.

None of the achievements outlined in the Annual Report would have been possible without the dedication and commitment of staff and volunteers, for which we are very grateful. I would also like to pay tribute to the Trustees who give of their time freely to support WAC.

Strong partnerships with others have continued which enhance WAC's positive profile. The shop traded strongly during the year and provides an opportunity to publicise WAC's purpose and the needs of carers. We remain very grateful to our shop volunteers and to all our supporters for their contributions during the year.

2022/23 was again a challenging year, particularly around the contract, but it ended on a positive note, and I look forward to continuing to report on a thriving and effective organisation next year.

D M Fulbrook

Diana Fulbrook OBE
Chair of the Worcestershire Association of Carers Board of Trustees

Date: 13 July 2023

WORCESTERSHIRE ASSOCIATION OF CARERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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 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 priorities were agreed to deliver WAC's Charitable Objectives for the 2022-23 financial year:

- **Meeting the needs of Carers** - to provide creative and responsive support and services as appropriate, direct or indirect, to carers
- **Performance and Quality** - to ensure:
  - effective quality assurance, improvement and performance management processes are in place which improve service delivery and demonstrate compliance
  - that feedback from Carers (and patients) is embedded into quality processes with carers involved in service design
- **Secure a sustainable future** - to increase the long-term sustainability of effective services to Carers by the Worcestershire Association of Carers
- **Effective strategic leadership and governance** - to provide effective leadership and governance to facilitate the well-being of a fit for purpose, well trained, valued and committed workforce

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)

These objects are monitored on a regular basis by the Officers of the Association and our Board of Trustees.

Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake and consider that Worcestershire Association of Carers provides a public benefit by actively identifying, supporting and empowering Carers.

Achievements and performance
How we meet our charitable objectives

We meet our charitable objectives by providing information, advice and support to Carers, as set out in the rest of this report.

Performance against our priorities

Priority 1 - Meeting the needs of Carers

During the year we:

- Received multiple referrals from Carers
- Provided the Carers Hub helpline which received and made thousands of calls and made proactive calls to Carers who were at greatest risk of social isolation and a lack of support
- Issued Carers Emergency Cards which means that if anything happens to the Carer, someone will make sure the person they care for is safe and looked after
- Carried out 'Conversation 1s' (Carer wellbeing assessments), and completed all the Carer Reviews due in the year to ensure Carers received appropriate support to meet their needs
- Supported our trained telephone befriending volunteers to deliver over telephone support during conversations with Carers
- Facilitated online peer support sessions and events focused on wellbeing
- Supported Carers to get online, helping them to use Zoom and Teams to join in with meetings and activities
- Signposted or referred Carers to a wide range of other organisations or services
- Provided placements for social work students who were either unable to find placements elsewhere or their original placements had been cancelled because of the pandemic; this provided them with a sound knowledge of the issues facing Carers in preparation for their role as a social worker, and also provided extra capacity for us to support Carers.

WAC also **promotes the needs of Carers**, and works with Carers to make sure that they are involved in decisions that affect them, including:

- Working with Worcestershire County Council (WCC) Commissioners and the Public Health team to inform the delivery of the County's Carers strategy
- Facilitating the carer-led Carers Partnership which continued its work overseeing the Worcestershire Carers Strategy and ensuring Carers have a voice in decisions affecting them.

- Supporting Carers to have their say on a range of strategic and other forums, for example:
    - Carers Partnership
    - All Age Carers Strategy Action Planning Group
    - Learning Disabilities Partnership Board & Sub-Groups
    - LeDeR Priority Action Group
    - All Age Disability Strategy
    - Autism Partnership Board
    - Dementia Strategy Group
    - Worcestershire Safeguarding Adults Board
    - Herefordshire & Worcestershire Integrated Care System Carer Reference Group

- **Carers of people with learning disabilities** are recognised as having particular challenges, they are not only Carers, but act as advocates for the people for whom they care. Carer representatives are members of the Learning Disability Partnership Board and its subgroups. Worcestershire Association of Carers facilitates the 'Right Support for Carers' group to ensure the voice of these Carers continues to be heard. These meetings were run as video meetings during the year and were held more frequently to enable Carers to raise concerns as they arose
- **Social Media** is increasingly being used to enable more Carers to have a voice and Carers were supported to use Zoom and then used this to pose questions to people working in health and social care
- We work 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
- WAC continues to take a leading role in the **Carers Action Worcestershire** consortium which aims to bring together independent organisations in Worcestershire with an interest in Carers. The consortium met four times during the year, with discussions between officers in between

- Worcestershire Association of Carers has continued to work with the **Herefordshire Carers Project** for the benefit of Carers using both legacy funding from Herefordshire Carers Support and additional funding.

- Our **'Working for Carers'** project aims to support Carers in the workplace by working with employers to raise awareness of the issues faced by Carers. It was reviewed during the year and relaunched in October as the **'Carer Friendly Employer Network'.** By the end of March 2023, 204 employers had signed up to the scheme, including the Worcestershire County Council, Herefordshire & Worcestershire Chamber of Commerce, University of Worcester, Herefordshire & Worcestershire Health and Care NHS Trust, Worcestershire Acute Hospitals NHS Trust, Southco, Worcester Bosch – the total number of employees working for these organisations is in excess of 10,000.
- The **Carers Unlimited** project provides activities for Carers to give them a break from their caring role. This is funded through donations (both actual and in kind) and fundraising activities.

WAC has also successfully applied for funding on behalf of Carers to help them meet the outcomes they want. The amount of external funding brought in for individual **grants for Carer wellbeing** was £500.

Priority 2 – Performance and quality

- **Carers Trust Excellence Framework** – work on this started during the year and this was completed in May 2022. Extract from Assessor's report:

WAC demonstrates a commitment and passion to their mission to identify and support Adult Carers at all levels, from the CEO, Senior Team and Board through to frontline support workers.

- **We were also reaccredited with the Cyber Essentials Standard during the year.**

- We already hold the following quality standards:
    - Trusted Charity
    - Worcestershire Works Well Level 2 (staff wellbeing)
    - Disability Confident employer

- We conduct a 'Proud Audit' of the statutory work we undertake on behalf of Worcestershire County Council and this feeds into their quality and performance reporting.

- During the year we also carried out an equality and diversity self-assessment. As a result, our Equality and Diversity policy was updated, and an action plan produced and implemented.

Priority 3 - Secure a sustainable future

As always work to keep the charity running is essential. **Diversification and generating non-restricted funding** is vital to WAC's future. We have continued to look for support for both our charitable activities, and for development funding to enhance our activities and work to a position where we are less reliant on public sector contracts.

- Our primary funding source for the year was Worcestershire County Council, from whom £658,416 was received to deliver the Worcestershire Carers Hub and Carer Reviews.

- We successfully retendered for the Worcestershire Carers Hub in September 2022 and started the new service in December 2022 – this contract runs for 4 years (with the possibility of extension for a further 2 years) with annual funding of £655,543.

- We continue to deliver Social Prescribing and Lifestyle Advice services in Redditch Nightingales and Kingfisher Primary Care Networks, with the Social Prescribing service seeing an increase in investment due to increased demand for the service.

- As part of the Herefordshire and Worcestershire Community Mental Health Transformation programme, we extended our specialist support to Carers caring for a loved one experiencing mental ill health to the whole County.

- Our retail shop, located in Droitwich town centre, bounced back from COVID restrictions with a record year, exceeding all targets on the way to making a steady contribution to our unrestricted funds.

- Community fundraising activities were run on a small scale during the year. We continued to take part in the Worcester City Lottery (managed by Worcester City Council) and had a small amount of income from online shopping donation schemes. We were very grateful for a number of unsolicited donations which enabled us to run additional activities for Carers.

- We continued to apply for grants for both unrestricted and project funding and were successful with funding to support carers to cope with the cost of living and energy crisis. Funders included:

    - Worcestershire Community Foundation
    - National Grid
    - VCSE Mental Health Integration Funding
    - Carers Trust
    - Sanctuary Group
    - Tesco
    - Worcester City Parish Relief
    - The Rotary Club of Worcester
    - Councillors from Divisional funds (Cllr Denham, Cllr Geraghty, Cllr Jenkins, Cllr Mackay, Cllr Wells)

Grateful thanks go to all the organisations, firms and individuals who have given grants, gifts or donations to WAC during the year.

The impact of COVID-19 and the cost of living on raising unrestricted income is an area of concern, and one on which both Trustees and the Executive will be focusing on over the coming year. During 2023-24 we will be reviewing our income generation and fundraising strategy in the light of these challenges.

A Fundraising Policy is in place to protect from unreasonable intrusion on a person's privacy, unreasonable persistent approaches and placing undue pressure on a person to give money. The policy will be reviewed in 2023-24. The Association aims to adhere 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.

Priority 4 – Effective Governance and Leadership

During the year, the Trustee Board has:

- Reviewed and updated the organisation strategic plan and priorities
- Recruited new Trustees to fill identified skills gaps
- Carried out Trustee appraisals which were collated and fed into a Governance action plan
- Reviewed the Governance self-assessment action plan
- Identified training needs and set up a Trustee training programme

The General Purposes Sub Committee and Finance Sub Committee met regularly thought the year, with the Remuneration Committee meeting as required. There were also working groups with Trustees on Digital Transformation and Income Generation and Fundraising.

WAC staff also provided leadership on a range of health and care initiatives during the year, for example:

- WAC's CEO was selected as the VCS representative on the Integrated Care Partnership Assembly, and there was also a place for a Carer representative. The **Integrated Care System (ICS) Carers Reference Group** continued to meet during the year, and presented key themes affecting Carers to the ICS Partnership Board, and as a result, the Board restated its support of 'Commitment to Carers' principles

- WAC's CEO acted as the **Voluntary and Community Sector (VCS) Executive Lead** on ICS work and also chairs Worcestershire County Council's **Integrated Wellbeing Offer Steering Group** (now renamed as the Being Well Delivery Group).

Our Volunteers

In normal times, the Association would rely heavily on its volunteers. Without them, like most non-profit and charitable organisations, Worcestershire Association of Carers would not be able to provide the current level of service and support for the Carers of Worcestershire. Our volunteers are important to increase our capacity to help Carers. Volunteering with the Association is hopefully also of benefit to the volunteers. The Association is enriched by the diversity that volunteers bring. They are able to add their qualities and skills to those of the staff. Volunteers may learn new skills and feel more involved with their community.

We have been able to adapt our activities to bring volunteers back safely, and in March 2023 had 27 active volunteers in a range of roles including Trustees, shop volunteers, making regular 'keep in touch' calls to Carers, and facilitating carer groups around the County. A new Volunteer and Placement Coordinator was recruited in February 2023, and she will focus on recruiting volunteers to work alongside paid staff in the new Carers Hub.

Within the Association all volunteers are treated with respect and valued by the staff.

Plans for the future

Worcestershire Association of Carers agreed a five-year Strategic Plan in 2019 which is reviewed annually by Trustees and the Senior Management Team. In 2023 our new CEO and Trustees have decided to undertake a full strategic review and will be focussing on the milestones to be achieved in 2023/4 which will support this aim, resting on three strategic pillars:

Wellbeing To improve, support and maintain the well-being of Carers and their communities in our area of benefit.

Voice To help Carers and our communities to successfully influence decision makers and shape the policies and services that impact their lives

Sustainable and Future Fit *To create the conditions for organisational development and respond to new demand and opportunities.*

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

Financial review

Financial Position

During the year the organisation had net expenses for the year of £77,214 (2022 – Income of £52,207). Reserves of £365,853 (2022 - £443,067) were made up of £155,977 (2022 - £286,826) restricted funds and £209,876 (2022 - £156,241) unrestricted funds.

Reserves Policy

During the last year WAC has continued to review the constituent elements 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 2023, as a result of the detailed calculation, the required level of reserves stood at £88,421 against the actual level of £209,876 free reserves, so there is currently no shortfall in the organisation's reserves.

This calculation is reviewed regularly and discussed at both Financial Services 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 WAC.

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:

Mrs Diana Fulbrook	
Mr David Mann	
Mr Jeffrey Ball	
Mr Colin Archer	
Mr Jamie Bridge	(Resigned 1 December 2022)
Mrs Sarah Clee	(Resigned 13 June 2023)
Mrs Mary Horner	
Mr David Sullivan	
Mrs Miranda Peel	(Appointed 1 April 2022)
Ms Clare Taylor	
Miss Berenice Brown	(Appointed 28 February 2023)
Miss Kate O'Driscoll (Co-opted)	(Appointed 13 June 2023)

Selection of Directors and 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.

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.

Responsibilities of Trustees

Role descriptions have been produced for all Trustee roles based on Charity Commission Guidance and these were last reviewed in 2020. 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 WAC activities. This will help to inform Trustees when contributing to strategic decisions.

More specifically, WAC recognises that the benefits to linking Trustees with areas of WAC activities include:

- Extending Trustees' knowledge of staff and the breadth of WAC 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 WAC 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.

Policy for training 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.

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	Carole Cumino (to 19 March 2023)
• Chief Executive Officer	Karen Edwards (from 20 March 2023)
• Service Manager/Deputy CEO	Mel Smith
• Finance Manager	Natasha Davies

Members - 1st April 2022 to 31st March 2023 - At the end of March 2023 membership stood at 1,796 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.

The main risks to WAC, as identified by the Trustees are:

- Carer numbers – Carers needs not being met by not using WAC services, due to lack of awareness or our coverage across the county.
- Quality Service Provision – Insufficient staff or volunteer levels could mean we are not able to deliver high quality services.
- Policy influence – having a lack of influence over policies affecting carers and planning of services could lead to a poor level of service.
- Resources – losing major contracts and having insufficient resources could mean we fail to deliver services to Carers.
- Sustainable Future – WAC needs to ensure its future through income generation.
- Governance – the organisation needs to ensure it has strong governance and effective leadership and succession planning.

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 Worcestershire Association of Carers for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

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

DM Fulbrook

Mrs Diana Fulbrook
Trustee

13 July 2023

WORCESTERSHIRE ASSOCIATION OF CARERS

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 2023 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 2023 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 require 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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.

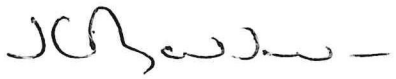
A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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.



Joanne Baldwin ACA FCCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

31/7/2023

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

WORCESTERSHIRE ASSOCIATION OF CARERS

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 £
Income from:							
Donations and legacies	3	7,290	-	7,290	8,518	-	8,518
Charitable activities	4	8,013	1,200,371	1,208,384	4,138	1,075,114	1,079,252
Other trading activities	5	82,117	-	82,117	72,208	225	72,433
Investments	6	2,023	-	2,023	8	-	8
Total income		99,443	1,200,371	1,299,814	84,872	1,075,339	1,160,211
Expenditure on:							
Raising funds	7	64,287	1,687	65,974	67,835	-	67,835
Charitable activities	8	(15,113)	1,326,167	1,311,054	(34,440)	1,074,609	1,040,169
Total expenditure		49,174	1,327,854	1,377,028	33,395	1,074,609	1,108,004
Net incoming/(outgoing) resources before transfers		50,269	(127,483)	(77,214)	51,477	730	52,207
Gross transfers between funds		3,366	(3,366)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		53,635	(130,849)	(77,214)	51,477	730	52,207
Fund balances at 1 April 2022		156,241	286,826	443,067	104,764	286,096	390,860
Fund balances at 31 March 2023		209,876	155,977	365,853	156,241	286,826	443,067

The 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.

WORCESTERSHIRE ASSOCIATION OF CARERS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**13**		30,956		22,345
Current assets					
Debtors	**14**	154,493		159,941	
Cash at bank and in hand		240,814		315,059	
		395,307		475,000	
Creditors: amounts falling due within one year	**15**	(58,110)		(54,278)	
Net current assets			337,197		420,722
Total assets less current liabilities			368,153		443,067
Creditors: amounts falling due after more than one year	**16**		(2,300)		-
Net assets			365,853		443,067
Income funds					
Restricted funds	**18**		155,977		286,826
Unrestricted funds					
Designated funds	**19**	20,000		-	
General unrestricted funds		189,876		156,241	
			209,876		156,241
			365,853		443,067

WORCESTERSHIRE ASSOCIATION OF CARERS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

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 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors 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 members 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 13 July 2023

Mrs Diana Fulbrook
Trustee

Company registration number 03485330

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(53,139)		65,983
Investing activities					
Purchase of tangible fixed assets		(23,129)		(19,351)	
Investment income received		2,023		8	
Net cash used in investing activities			(21,106)		(19,343)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(74,245)		46,640
Cash and cash equivalents at beginning of year			315,059		268,419
Cash and cash equivalents at end of year			240,814		315,059

1 Accounting policies

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 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 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 5 years and 3 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 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

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.

1 Accounting policies **(Continued)**

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.

1.10 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.

1.11 Retirement benefits

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

1.12 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 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	7,290	5,667
Grants	-	2,851
	7,290	8,518
Grants receivable for core activities		
Wychavon District Council - COVID-19	-	2,667
HMRS - Coronavirus Job Retention Scheme	-	184
	-	2,851

4 Charitable activities

	2023 £	2022 £
Sector consultancy work	8,013	5,138
Social work placements	2,980	18,931
Performance related grants	1,197,391	1,055,183
	1,208,384	1,079,252
Analysis by fund		
Unrestricted funds	8,013	4,138
Restricted funds	1,200,371	1,075,114
	1,208,384	1,079,252
Performance related grants		
Worcestershire County Council	656,509	702,295
NHS Herefordshire and Worcestershire Clinical Commissioning Group	70,785	75,228
St Stephens Surgery	283,914	155,791
Winyates Health Centre	127,387	92,922
Redditch Borough Council	40,000	-
Department for Education	-	17,375
Other	18,796	11,572
	1,197,391	1,055,183

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fundraising events	-	-	-	63	-	63
Shop income	82,117	-	82,117	72,145	-	72,145
Training	-	-	-	-	225	225
Other trading activities	82,117	-	82,117	72,208	225	72,433

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Bank interest receivable	2,023	8

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Other trading activities				
Telephone, IT and website costs	941	1,687	2,628	1,723
Rent	17,000	-	17,000	17,000
Premises expenses	3,172	-	3,172	3,167
Events and marketing	312	-	312	20
Staff costs	33,562	-	33,562	41,006
Depreciation and impairment	(333)	-	(333)	311
Light and heat	4,585	-	4,585	1,689
Insurance	2,927	-	2,927	1,182
Sundry expenses	2,121	-	2,121	1,737
	64,287	1,687	65,974	67,835

8 Charitable activities

	2023	2022
	£	£
Staff costs	1,008,922	790,617
Depreciation and impairment	14,851	18,292
Rent	18,875	17,150
Insurance	3,116	1,345
Utilities	15,890	16,184
Postage, stationery and office expenses	10,934	12,068
Premises and IT costs	68,371	50,749
Training	22,403	20,541
Facilitator costs	14,301	33,774
Professional and consultancy fees	44,179	18,943
Subscriptions	1,824	4,317
Travel costs	11,780	4,702
Carers costs	6,109	727
Carers news	9,111	14,599
Room hire	11,897	2,704
Staff recruitment	17,271	3,456
Sundries	25,987	23,481
	1,305,821	1,033,649
Share of governance costs (see note 9)	5,233	6,520
	1,311,054	1,040,169
Analysis by fund		
Unrestricted funds	(15,113)	(34,440)
Restricted funds	1,326,167	1,074,609
	1,311,054	1,040,169

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Audit fees	-	5,233	5,233	6,520
	-	5,233	5,233	6,520
Analysed between				
Charitable activities	-	5,233	5,233	6,520

Governance costs includes fees payable to the auditors of £5,220 (2022- £6,520) and £13 Companies House filing fee.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration for their services during the year, but two were reimbursed £567 for facilitator training and recruitment expenses (2022- one was reimbursed £405).

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	53	46

Employment costs	2023 £	2022 £
Wages and salaries	951,184	761,027
Social security costs	63,020	49,457
Other pension costs	28,280	21,139
	1,042,484	831,623

During the year, the charity made redundancy and termination payments amounting to £35,703 (2022: £nil) with respect to 6 (2022: nil) individual cases.

Key management personnel
The key management personnel are represented by 4 employees. The total employee benefits of the key management personnel (inclusive of employers national insurance) were £112,787 (2022: £99,398).

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

12 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 Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022	132,221
Additions	23,129
Disposals	(33,579)
At 31 March 2023	121,771
Depreciation and impairment	
At 1 April 2022	109,876
Depreciation charged in the year	14,518
Eliminated in respect of disposals	(33,579)
At 31 March 2023	90,815
Carrying amount	
At 31 March 2023	30,956
At 31 March 2022	22,345

14 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	98,042	56,267
Other debtors	10,500	3,000
Prepayments and accrued income	45,951	100,674
	154,493	159,941

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	7,902	18,567
Trade creditors	20,758	10,818
Other creditors	1,571	1,349
Accruals and deferred income	27,879	23,544
	58,110	54,278

16 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Accruals and deferred income	2,300	-

17 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £28,280 (2022 - £21,139).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Integrated Carers Hub (inc. Carer Reviews)	49,646	650,750	(615,704)	84,692	658,760	(726,659)	(31)	16,762
Social Prescribing	6,113	153,678	(139,290)	20,501	239,957	(239,708)	(1)	20,749
Families in Partnership	14,098	17,375	(17,361)	14,112	38,987	(22,757)	1	30,343
Santuary Housing	5,532	-	(5,532)	-	-	-	-	-
Transforming Care Regional Forum	1,383	-	(1,383)	-	-	-	-	-
Herefordshire Carers	45,951	1,225	(27,203)	19,973	1,000	(19,856)	(195)	922
Lifestyle Advisors	12,330	87,603	(74,363)	25,570	87,543	(94,575)	2	18,540
Saintbury	2,863	-	-	2,863	-	-	(2,863)	-
Community Mental Health Team	30,975	45,728	(70,283)	6,420	80,880	(72,476)	-	14,824
Health Equalities Partnership	62,641	-	(35,662)	26,979	-	(16,969)	-	10,010
Masons Long COVID Support	17,440	-	(11,829)	5,611	-	(5,611)	-	-
Community First Recovery College	3,902	-	(3,902)	-	-	-	-	-

18 Restricted funds **(Continued)**

	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Social Work Placements	7,318	18,931	(17,925)	8,324	2,980	(11,304)	-	-
Sustaining Carers	5,236	-	(5,236)	-	-	-	-	-
Tackling Inequalities	1,330	-	(1,330)	-	-	-	-	-
Herefordshire Masons	19,338	-	(12,481)	6,857	-	(6,857)	-	-
Carer Connectors	-	49,545	(26,651)	22,894	-	(22,894)	-	-
HCS Rejuvenate	-	1,572	(151)	1,421	-	(1,421)	-	-
Herefordshire County Council	-	10,000	(788)	9,212	-	(9,212)	-	-
Impact Focus Group		2,000	(2,000)	-	-	-	-	-
Reasonable Adjustment Pilot		2,500	(2,500)	-	-	-	-	-
Redditch District Collaborative	-	7,432	(3,035)	4,397	55,000	(23,296)	-	36,101
Transforming Care Admissions	-	2,000	-	2,000	-	-	-	2,000
VCS	-	25,000	-	25,000	5,711	(30,711)	-	-
VCS Mental Health Intergration Funding	-	-	-	-	2,834	(1,615)	-	1,219
Empowering Carers at Discharge	-	-	-	-	4,300	(4,300)	-	-

18 Restricted funds **(Continued)**

	Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Sanctuary Housing	-	-	-	-	4,000	(2,508)	-	1,492
Time for ME!	-	-	-	-	8,500	(5,485)	-	3,015
Winter Warmth	-	-	-	-	9,919	(9,919)	-	-
Miscellaneous	-	-	-	-	-	279	(279)	-
	286,096	1,075,339	(1,074,609)	286,826	1,200,371	(1,327,854)	(3,366)	155,977

18 Restricted funds **(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 Social Prescriber wages and expenses.

The Families in Partnership 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 disabled children, to make sure the services they receive meets the needs of the disabled children and families.

The Sanctuary Housing fund comprises of a grant received for the purpose of providing health and wellbeing events for carers.

The Transforming Care Regional Forum comprises of a grant received for the purpose of supporting carers to have a say in services developed for people with learning disabilities.

The Herefordshire Carers fund comprises a legacy grant received to support carers within Herefordshire.

The Lifestyle Advisors fund comprises grants received to provide a lifestyle coaching / advice service to improve patient wellbeing within the Redditch area.

The Saintbury fund comprises a grant received to support carers with future financial planning msessions.

Community Mental Health Team relates to funding received to provide information advice and support to carers of people with mental ill health.

Health Equalities Partnership relates to funding received to reduce inequalities by identifying and supporting carers working in the NHS and building local partnerships to tackle health inequalities.

Masons Long COVID Support relates to funding received to support carers of people with Long COVID syndrome.

Community First Recovery College relates to providing training for carers through the Herefordshire and Worcestershire Recovery College.

Social Work Placements relates to funding received to provide placements for student social workers to gain experience of supporting carers.

Sustaining Carers relates to funding received to support carer wellbeing through the COVID-19 pandemic.

Tackling Inequalities relates to funding received to provide exercise classes for Carers.

The Masons Herefordshire fund comprises of a grant received to provide events and activities for carers within Herefordshire.

Carer Connectors relates to COVID-19 recovery funding to reconnect isolated carers.

Carer Reviews relates to carrying out statutory carer reviews under delegated authority from Worcestershire County Council.

HCS Rejuvenate is to provide Craft activities for Herefordshire Carers.

Herefordshire County Council relates to providing counselling service for Herefordshire Carers.

Impact Focus Group relates to funding for engagement with carers on impact of COVID-19.

18 Restricted funds **(Continued)**

Reasonable Adjustment Pilot relates to working with the CCG to improve the accessibility of communications with people with Learning Disabilities.

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

Transforming Care Admissions is to Support Carer Voice/contribution towards NHS aim to reduce hospital admissions for patients with Learning Disabilities or Autism.

VCS relates to supporting the Worcestershire Voluntary and Community Sector to work with the health and care sector.

Carers Choir – Worcester County Councillor Divisional Fund grants towards running costs of the WAC Carers Choir

Empowering Carers on discharge - A project to seek and report on Carers experience of hospital discharge process for the cared for and produce a report for the Integrated Care Board.

Time for Me – Grant funding to provide wellbeing activities for Carers

VCSE MHIGs (Voluntary, Community and Social Enterprises Mental Health Intelligence Gathering) - NHS Funding via the VCSE alliance to utilise Community Mental Health Link Worker skills to map VCSE Mental Health services.

Winter Warmth. Grant funding to provide Carers with information, advice and support to help them face the challenges of fuel poverty.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£
Polysec House moving costs	-	-	20,000	20,000
	-	-	20,000	20,000

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.

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	30,956	-	30,956	22,345	-	22,345
Current assets/(liabilities)	181,220	155,977	337,197	133,896	286,826	420,722
Long term liabilities	(2,300)	-	(2,300)	-	-	-
	209,876	155,977	365,853	156,241	286,826	443,067

21 Operating lease commitments

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

	2023 £	2022 £
Within one year	21,933	21,933
Between two and five years	26,952	2,707
	48,885	24,640

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

23 Cash generated from operations

	2023 £	2022 £
(Deficit)/surpus for the year	(77,214)	52,207
Adjustments for:		
Investment income recognised in statement of financial activities	(2,023)	(8)
Depreciation and impairment of tangible fixed assets	14,518	18,603
Movements in working capital:		
Decrease in debtors	5,448	7,512
Increase/(decrease) in creditors	6,132	(12,331)
Cash (absorbed by)/generated from operations	(53,139)	65,983

24 Analysis of changes in net funds

The charity had no debt during the year.

WORCESTERSHIRE ASSOCIATION OF CARERS

England & Wales - Charity number 1071850

Accounts

Signed

Charity registration number 1071850

Company registration number 03485330 (England and Wales)

WORCESTERSHIRE ASSOCIATION OF CARERS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WORCESTERSHIRE ASSOCIATION OF CARERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Diana Fulbrook	
	Mr David Mann	
	Mr Jeffrey Ball	
	Mr Colin Archer	
	Mr Jamie Bridge	
	Mrs Sarah Clee	
	Mrs Mary Horner	
	Mr David Sullivan	
	Mrs Miranda Peel	(Appointed 1 April 2022)
	Ms Clare Taylor	(Appointed 1 March 2022)
Secretary	Mr Colin Archer	
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 Scottish Widows Bank Plc 67 Morrison Street Edinburgh EH3 8YJ	

WORCESTERSHIRE ASSOCIATION OF CARERS

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WORCESTERSHIRE ASSOCIATION OF CARERS

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

It is with great pleasure that I commend this annual report to you. 2021/22 proved to be equally challenging to last year as regular adjustments had to be made to balance the loosening of the pandemic restrictions with the need to build people's confidence. Staff were flexible and supportive in their approach and continued to provide ongoing front-line services to Carers, this often being the only source of support for them in their isolated situations.

Nationally, evidence shows that Carers have been particularly badly hit during the pandemic, exacerbated by the ongoing crisis in the health and social care sector and the sharp rise in the cost of living and fuel, and these will continue to be challenging. WAC has championed and advocated on Carers behalf and encouraged them to voice their concerns about their lived experience, seeing this as an important part of its role. One example of this was the work put into advising the County Council on its carer strategy which was finally agreed recently. In addition, the Board will benefit from a newly set up Carers engagement group by giving Carers a stronger voice.

WAC has consistently delivered the Worcestershire Integrated Carers Hub contract requirements but it is of real concern that the tender for the new contract has again been rolled over and the current contract extended. This has been difficult for staff whose future employment may be at stake, and for managers as they prepare as much as they are able to for the bid. Some progress has been delayed as a result, such as restructuring and job evaluation, and it is to be hoped that this will be resolved soon. Although WAC sees its achievements as placing it in a good position to bid for the contract when it comes up for renewal, it is also very aware that outside competitors, who have succeeded in winning contracts in other areas, may well successfully compete so there is no room for complacency.

WAC is proud of the services it delivers and the fact that business continuity was maintained throughout the pandemic is an illustration of the passion felt for Carers during this most difficult of times. As a result of winning bids for other services, there has been a rapid expansion of staff numbers and time has been spent recruiting and inducting them. WAC continues to support staff in Herefordshire, funded by the Herefordshire legacy money, who are continuing to provide carer support work there.

Strong partnerships continue with the CEO participating in a number of strategic partnerships which enhance WAC's positive profile. A WAC trustee chairs Carers Action Worcestershire, a consortium of voluntary and community organisations with an interest in Carers, so the Board continues to be very supportive of joint working in a number of ways. The WAC shop re-opened during the year and was trading strongly by the end. WAC's financial position is stable and despite the lack of public fundraising opportunities, successful bids for grants were achieved. We remain very grateful to all our supporters for their contributions during the year.

The annual review of the 5-year rolling Strategic Plan adjusted the strategic priorities for next year, and the Board has also undertaken some work on discussing WAC's future direction.

Two further Trustees with a variety of skills and experience have been appointed, so the Board has a good range of expertise in supporting WAC going forward. The Board recognises that the future is unknown so there is a need for it to be astute in steering a way forward and for WAC to continue to be flexible and adaptive in its approach. The main challenge ahead continues to be to win the tender whilst at the same time making progress in taking forward its priorities.

Finally, none of the achievements outlined in the annual report would have been possible without the dedication and commitment of staff and volunteers under Carole Cumino's leadership. I am also grateful for the work of Trustees who give of their time freely to support WAC. 2021/22 was a challenging but successful year and I look forward to continuing to report on a thriving and effective organisation next year.

D M Fullbrook.

Diana Fullbrook OBE
Chair of the Worcestershire Association of Carers Board of Trustees

Date: 14 July 2022

WORCESTERSHIRE ASSOCIATION OF CARERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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

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 priorities were agreed to deliver WAC's Charitable Objectives for the 2021-22 financial year:

1. Meeting the needs of more Carers

- To provide creative and responsive support and services as appropriate, direct or indirect, to Carers

2. Performance and quality

To ensure:

- effective quality assurance, improvement and performance management processes are in place which improve service delivery and demonstrate compliance
- a fit for purpose, well trained, valued and committed workforce that is flexible, willing and high performing

3. Secure a sustainable future

- To increase the long-term sustainability of effective services to Carers in Worcestershire by the Worcestershire Association of Carers

4. Effective leadership and governance

- To provide effective leadership and governance to facilitate the well-being of a fit for purpose, well trained, valued and committed workforce

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)

These objects are to be monitored on a regular basis by the officers of the Association and our Board of Trustees.

Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake and consider that Worcestershire Association of Carers provides a public benefit by actively identifying, supporting and empowering Carers.

Achievements and performance
How we meet our charitable objectives

We meet our charitable objectives by providing information, advice and support to Carers, as set out in the rest of this report

Performance against our priorities

Priority 1 - Meeting the needs of Carers

In response to the continuing COVID19 pandemic, we had a range of virus control measures in place which ensured most of our activities were able to continue:

- Most carer support was already provided by telephone, but the pandemic meant that face to face activities were limited to those we could carry out under Government guidelines
- We continued to use alternative provision – use of Zoom webinars for training and information sessions and social events for Carers; increased use of social media (more detail below)

During the year we:

- Received multiple referrals from Carers
- Provided the Carers Hub helpline which received and made thousands of calls and made proactive calls to Carers who were at greatest risk of social isolation and a lack of support
- Published Caring News, our magazine for Carers – so we could ensure that people without access to technology were able read up to date and accurate information about the pandemic and other matters in the current year
- Issued Carers Emergency Cards which means that if anything happens to the carer, someone will make sure the person they care for is safe and looked after
- Provided up to date information and self-help resources to help Carers understand Covid guidelines and navigate the pandemic through social media platforms, targeted emails and our website
- Worked in partnership with Worcestershire County Council and the Herefordshire and Worcestershire Clinical Commissioning Group to ensure that Carers registered with us had early access to the COVID-19 vaccines and boosters
- Carried out 'Conversation 1s' (carer wellbeing assessments), and completed all the Carer Reviews due in the year to ensure Carers received appropriate support to meet their needs
- Provided a wide range of information and training sessions for Carers despite not being able to see people face to face, moving to online sessions covering a wide range of topics.
- Supported our trained telephone befriending volunteers to deliver over telephone support during conversations with Carers
- Facilitated online peer support sessions and events focused on wellbeing
- Supported Carers to get online, helping them to use Zoom and Teams to join in with meetings and activities
- Signposted or referred Carers to a wide range of other organisations or services
- Provided placements for social work students who were either unable to find placements elsewhere or their original placements had been cancelled because of the pandemic; this provided them with a sound knowledge of the issues facing Carers in preparation for their role as a social worker, and also provided extra capacity for us to support Carers.

WAC also **promotes the needs of Carers**, and works with Carers to make sure that they are involved in decisions that affect them, including:

- Working with Worcestershire County Council (WCC) Commissioners and Public Health team to inform the refresh of the County's Carers strategy

- Facilitating the carer-led Carers Partnership which continued its work overseeing the Worcestershire Carers Strategy and ensuring Carers have a voice in decisions affecting them

- Supporting Carers to have their say on a range of strategic and other forums, for example, the:

  - Learning Disabilities Partnership Board & Sub-Groups
  - Autism Partnership Board
  - Dementia Strategy Group
  - Worcestershire Safeguarding Adults Board
  - Herefordshire & Worcestershire Integrated Care System Carer Reference Group
  - Raising the concerns of Carers during the COVID19 pandemic with colleagues in health and social care and worked closely with them to meet these needs

- Carers of people with learning disabilities are recognised as having particular challenges, they are not only Carers, but act as advocates for the people for whom they care. Carer representatives are members of the Learning Disability Partnership Board and its subgroups. Worcestershire Association of Carers facilitates the 'Right Support for Carers' group to ensure the voice of these Carers continues to be heard. These meetings were run as video meetings during the year and were held more frequently to enable Carers to raise concerns as they arose

-Social Media is increasingly being used to enable more Carers to have a voice and Carers were supported to use Zoom and then used this to pose questions to people working in health and social care

- We work 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

- WAC continues to take a leading role in the **Carers Action Worcestershire** consortium which aims to bring together independent organisations in Worcestershire with an interest in Carers. The consortium met four times during the year, with discussions between officers in between

- Worcestershire Association of Carers has continued to work with the **Herefordshire Carers Project** for the benefit of Carers using both legacy funding from Herefordshire Carers Support and additional funding. The project supports carer groups and activities, and helps Carers have their say on matters concerning them. The Herefordshire project is growing, with 647 Carers registered with the project at the end of the year

- Our **'Working for Carers'** project aims to support Carers in the workplace by working with employers to raise awareness of the issues faced by Carers. It was reviewed during the year and relaunched in October as the **'Carer Friendly Employer Network'.** By the end of March 2022, 14 employers had signed up to the scheme, including the Herefordshire & Worcestershire Chamber of Commerce, University of Worcester, Worcestershire Health and Care Trust, Southco – the total number of employees working for these organisations is in excess of 5,500. In addition, we worked with Integrated Care System partners to secure funding and develop the new 'Carer Assist' Service which will support unpaid Carers working in the NHS

- The **Carers Unlimited** project provides activities for Carers to give them a break from their caring role. This is funded through donations (both actual and in kind) and fundraising activities. Traditional activities were on hold, but new ones which could be run online were developed, plus some outdoor activities in line with Government guidelines

- WAC has also successfully applied for funding on behalf of Carers to help them meet the outcomes they want. The amount of external funding brought in for individual **grants for carer wellbeing** was nearly £2000.

Priority 2 – Performance and quality

- Carers Trust Excellence Framework – work on this started during the year and we're aiming to achieve this during 2022. It includes 10 standard areas which will form the basis of a quality improvement framework and following a self-assessment will be externally assessed.

- We already hold the following quality standards:
  - Trusted Charity
  - Working for Carers Outstanding Employer
  - Worcestershire Works Well Level 2 (staff wellbeing)
  - Disability Confident employer

- We conduct a 'Proud Audit' of the statutory work we undertake on behalf of Worcestershire County Council and this feeds into their quality and performance reporting

- During the year we also carried out an equality and diversity self-assessment. As a result, our Equality and Diversity policy was updated, and an action plan produced and implemented.

Worcestershire Association of Carers aims to be a 'learning organisation'. Over the year this has been enhanced by providing our Carer Pathway Advisors with online reflective practice sessions with a qualified social worker; whilst COVID19 has in some ways limited opportunities for staff development, with many more online opportunities available

Our latest staff survey showed that 100% of staff were proud to work for WAC. Despite the impact of COVID19 our **carer customer service questionnaires** show that 100% of the Carers surveyed would recommend us to another carer and 85% of Carers reported meeting or exceeding the outcomes they were aiming for.

Priority 3 - Secure a sustainable future

As always work to keep the charity running is essential. **Diversification and generating non-restricted funding** is vital to WAC's future. We have continued to look for support for both our charitable activities, and for development funding to enhance our activities and work to a position where we are less reliant on public sector contracts.

- Our primary funding source for the year was Worcestershire County Council, from whom £650,750 was received to deliver the Worcestershire Carers Hub and Carer Reviews.
- Our main aim for the year was to re-tender for the **Worcestershire Carers Hub** contract in autumn 2020, but this was extended for a further year which secured our main income. stream for 2021-22. Preparation continues for the tender which is now expected to be Autumn 2022
- We were successful in securing the contracts to run **social prescribing** services in Redditch Nightingale and Kingfisher Primary Care Networks – this funding was initially put in place until March 2021 (but has since been extended). We will also be running the new '**Lifestyle Advice**' services for these 2 networks, with contracts running until 30th September 2022
- As part of the Herefordshire and Worcestershire Community Mental Health transformation we were successful in securing funding to extend our specialist support to Carers caring for a loved one experiencing mental ill health to the whole County
- Our retail shop, located in Droitwich town centre, again had a difficult year. When the second lockdown ended it reopened in April 2021 with appropriate Health & Safety measures in place. All available Government grants were claimed for the shop, and staff were furloughed while the premises were shut. With the help of this additional financial support and considerable efforts from the shop team of staff and volunteers, it yielded a surplus to support WAC's activities
- Community fundraising activities during the year were severely curtailed by the pandemic. We continued to take part in the Worcester City Lottery (managed by Worcester City Council) and had a small amount of income from online shopping donation schemes. We were very grateful for a number of unsolicited donations which enabled us to run additional activities for Carers
- We continued to apply for grants for both unrestricted and project funding and were successful with further applications to support our COVID-19 response and recovery.

Funders included:

- Rotary Club of Worcester
- Herefordshire Community Foundation
- Droitwich Lions Club
- Rejuvinate Herefordshire
- Community First
- Madely Charities

Grateful thanks go to all the organisations, firms and individuals who have given grants, gifts or donations to WAC during the year.

The impact of COVID-19 on raising unrestricted income is an area of concern, and one on which both Trustees and the Executive will be focusing on over the coming months. During 2022-23 we will be reviewing our income generation and fundraising strategy in the light of the new context.

A Fundraising Policy is in place to protect from unreasonable intrusion on a person's privacy, unreasonable persistent approaches & placing undue pressure on a person to give money. The policy will be reviewed in 2022-23 to reflect the changes in fundraising as a result of the pandemic. The Association aims to adhere 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 current year. No complaints were received about fundraising during the current year.

Priority 4 – Effective Governance and Leadership

During the year, the Trustee Board has:

- Reviewed and updated the organisation strategic plan and priorities
- Recruited new Trustees to fill identified skills gaps
- Carried out Trustee appraisals which were collated and fed into a Governance action plan
- Reviewed the Governance self-assessment action plan
- Identified training needs and set up a Trustee training programme

The General Purposes Sub Committee and Finance Sub Committee met regularly thought the year, with the Remuneration Committee meeting as required.

WAC staff also provided leadership on a range of health and care initiatives during the year, for example:

- WAC's CEO continued as the VCS representative on the **Herefordshire and Worcestershire Integrated Care System Partnership** which identified Carers as a key group to engage in planning for and implementing its NHS Plan. The **Integrated Care System (ICS) Carers Reference Group** continued to meet during the year, and presented key themes affecting Carers to the ICS Partnership Board, and as a result, the Board restated its support of 'Commitment to Carers' principles
- WAC's CEO acts as the **Voluntary and Community Sector (VCS) Executive Lead** on ICS work and also Co-Chairs Worcestershire County Council's **Integrated Wellbeing Offer Steering Group** with the Director of Public Health. These roles included working with system and VCS partners to recruit a new VCS Strategic Lead to ensure that the VCS is able to work as a valued and equal partner on transforming systems within Herefordshire and Worcestershire

Our Volunteers

In normal times, the Association would rely heavily on its volunteers. Without them, like most non-profit and charitable organisations, Worcestershire Association of Carers would not be able to provide the current level of service and support for the Carers of Worcestershire. Our volunteers are important to increase our capacity to help Carers. Volunteering with the Association is hopefully also of benefit to the volunteers. The Association is enriched by the diversity that volunteers bring. They are able to add their qualities and skills to those of the staff. Volunteers may learn new skills and feel more involved with their community.

Over the last year we have been very aware that volunteering also provides a sense of purpose and social connection for our volunteers.

We have been able to adapt our activities to bring volunteers back safely, and in March 2022 had 29 active volunteers in a range of roles including Trustees, shop volunteers, making regular 'keep in touch' calls to Carers, and facilitating carer groups around the County.

Within the Association all volunteers are treated with respect and valued by the staff.

Plans for the future

Worcestershire Association of Carers agreed a five-year Strategic Plan in 2019 which is reviewed annually by Trustees and the Senior Management Team. The strategic priorities for 2022-23 are:

1. Meeting the needs of Carers – improved carer outcomes

Aim: To provide creative and responsive support and services as appropriate, direct or indirect, to Carers

2. Performance and Quality - by the end of Year 5, to have a more effective high quality and safe service for Carers and others supported by WAC

Aim: to ensure:

- effective quality assurance, improvement and performance management processes are in place which improve service delivery and demonstrate compliance
- that feedback from Carers (and patients) is embedded into quality processes with Carers involved in service design

3. Secure a sustainable future - extended service provision funded by diverse income streams by the end of Year 5

Aim: to increase the long-term sustainability of effective services to Carers by the Worcestershire Association of Carers

4. Effective strategic leadership and governance - Strategic Plan implemented by the end of Year 5

Aim: To provide effective leadership and governance to facilitate the well-being of a fit for purpose, well trained, valued and committed workforce

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

Financial review

Financial Position

During the year the organisation had net incoming resources for the year of £52,207 (2021 - £155,227). Reserves of £443,067 (2021 - £390,860) were made up of £286,826 (2021 - £286,096) restricted funds and £156,241 (2021 - £104,764) unrestricted funds.

Reserves Policy
As stated in last years accounts WAC carried out a detailed review of its Reserves policy. This resulted in a more detailed calculation which is intended to ensure there the level of free reserves held by WAC is sufficient to cover all contingent liabilities. 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 should the WCC contract not be retained
- 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 2022, as a result of the recently implemented detailed calculation, the required level of reserves stood at £105,377 against the actual level of £134,679 free reserves of so there is currently no shortfall in the organisation's reserves.

This calculation is reviewed regularly and discussed at both Financial Services 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 WAC.

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:

Mrs Diana Fulbrook	
Mr David Mann	
Mr Jeffrey Ball	
Mrs Judy Adams	(Resigned 22 October 2021)
Mr Colin Archer	
Mr Jamie Bridge	
Mrs Sarah Clee	
Mrs Mary Horner	
Mrs Marion Sacharin	(Resigned 3 December 2021)
Mr David Sullivan	
Mr Geoffrey Taylor	(Resigned 22 July 2021)
Mrs Helen Whatmore	(Resigned 15 June 2021)
Mrs Miranda Peel	(Appointed 1 April 2022)
Ms Clare Taylor	(Appointed 1 March 2022)

Selection of Directors and 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.

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.

Responsibilities of Trustees
Role descriptions have been produced for all Trustee roles based on Charity Commission Guidance and these were last reviewed in 2020. 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 WAC activities. This will help to inform Trustees when contributing to strategic decisions.

More specifically, WAC recognises that the benefits to linking Trustees with areas of WAC activities include :

- Extending Trustees' knowledge of staff and the breadth of WAC 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 WAC 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.

Policy for training 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.

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 the Association:

- Chief Executive Officer — Carole Cumino
- Service Manager/Deputy CEO — Mel Smith
- Finance Manager — Natasha Davies

Members - 1st April 2021 to 31st March 2022 - At the end of March 2022 membership stood at 1,827 members.

Risk Management

The major risks are identified and monitored by the Trustee Board through the Corporate Risk register. The risks and mitigating actions are set out in the table following table:

Description **(Casual Factor)**	**Actions to Address Risk**
Carer numbers Carers not identified or using services due to lack of awareness, poor reputation, or variable coverage across the County Carers' needs not being met	Increased provision available through development of funding streams; new Marketing and Communications implemented; Carers Involvement and Engagement Plan implemented and monitored; Current good reputation; Target in place to increase numbers and being monitored
Quality service provision Insufficient staff and volunteer capability to deliver high quality services. Insufficient staff and volunteer capability to deliver high quality services	Staffing review to follow the outcome of the new contract; HR procedures in place with professional support available; Staff supervision and appraisal processes in place; Complying with Investing in Volunteers standards including volunteers inducted, trained, supported and monitored; Trusted Charity level 1 achieved; Quality Plan agreed by Board, including quality improvement; Contractual requirements being met; and discussion by Trustees about potential future changes to service delivery
Policy Influence Poor level of influence over policy and service planning Poor services delivered and poor reputation	Good reputation with the Local Authority and the Worcestershire Health and Wellbeing Board; Attempts made to gain Carers' views and promote these where and when possible; Caring News circulation; Good communication with key stakeholders
Resources Loss of contract and insufficient resources to run WAC or deliver quality services Carers fail to receive a service from WAC and it closes	Plan in place to win the re-tendering of contract and awareness of potential competition; Contract closely monitored and good relationship with the Local Authority commissioners; Close oversight of the budget with regular reports to the Board; Cost reductions made; Financial controls in place; Income Generation and Fundraising Plan in place; Monitoring of the financial performance of the WAC shop Reserves policy is in place to ensure sufficient funds are in place to cover all contingent liabilities
Sustainable Future Failure to secure the future of WAC through income generation and reluctance to change WAC becomes non-viable	Up to date fundraising and income generation plan developed; Fundraising targets in place; Opportunities to develop partnership and/or collaborative and network arrangements are considered; Membership of Carers Action Worcestershire and Carers Trust; New models of delivery being considered; Awareness of future national changes to Health and Social Care which will affect partnerships and collaboration

Description (Casual Factor)	Actions to Address Risk
Governance Failure to provide good governance and effective leadership including lack of succession planning for key posts WAC goes into decline with potential financial consequences for Trustees	5-year Strategic plan and priorities in place; Legal requirements understood and appropriate policies/ practices in place; Board self-assessment process and skills audit in place; Trustee recruitment process in place including succession planning; Induction process and its effectiveness to be monitored; Stakeholder plan drawn up; Annual away day for Trustees and Senior Management Team; Effective sub committees in place providing assurance; Finance committee addressing cyber security; Trustee and staff succession plans to be developed

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Worcestershire Association of Carers for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

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

DM Fulbrook

Mrs Diana Fulbrook
Trustee

14 July 2022

WORCESTERSHIRE ASSOCIATION OF CARERS

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 2022 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 2022 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 require 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WORCESTERSHIRE ASSOCIATION OF CARERS

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 auditors' 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.

Joanne Baldwin ACA FCCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

14/7/2022

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	8,518	-	8,518	39,390	-	39,390
Charitable activities	4	4,138	1,075,114	1,079,252	4,819	1,048,488	1,053,307
Other trading activities	5	72,208	225	72,433	18,567	6,789	25,356
Investments	6	8	-	8	138	-	138
Total income		84,872	1,075,339	1,160,211	62,914	1,055,277	1,118,191
Expenditure on:							
Raising funds	7	67,835	-	67,835	71,336	-	71,336
Charitable activities	8	(34,440)	1,074,609	1,040,169	7,551	884,077	891,628
Total expenditure		33,395	1,074,609	1,108,004	78,887	884,077	962,964
Net income for the year/ Net movement in funds		51,477	730	52,207	(15,973)	171,200	155,227
Fund balances at 1 April 2021		104,764	286,096	390,860	120,737	114,896	235,633
Fund balances at 31 March 2022		156,241	286,826	443,067	104,764	286,096	390,860

The 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.

WORCESTERSHIRE ASSOCIATION OF CARERS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		22,345		21,597
Current assets					
Debtors	13	159,941		167,453	
Cash at bank and in hand		315,059		268,419	
		475,000		435,872	
Creditors: amounts falling due within one year	14	(54,278)		(66,609)	
Net current assets			420,722		369,263
Total assets less current liabilities			443,067		390,860
Income funds					
Restricted funds	16		286,826		286,096
Unrestricted funds			156,241		104,764
			443,067		390,860

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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors 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 members 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 14 July 2022

DM Fulbrook

Mrs Diana Fulbrook
Trustee

Company registration number 03485330

WORCESTERSHIRE ASSOCIATION OF CARERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**20**		65,983		83,521
Investing activities					
Purchase of tangible fixed assets		(19,351)		(6,709)	
Investment income received		8		138	
Net cash used in investing activities			(19,343)		(6,571)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			46,640		76,950
Cash and cash equivalents at beginning of year			268,419		191,469
Cash and cash equivalents at end of year			315,059		268,419

1 Accounting policies

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 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 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 £100 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 5 years and 3 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 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

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.

1 Accounting policies **(Continued)**

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.

1.10 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.

1.11 Retirement benefits

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

1.12 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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	5,667	6,725
Grants	2,851	32,665
	8,518	39,390
Grants receivable for core activities		
Wychavon District Council - COVID-19	2,667	21,450
HMRS - Coronavirus Job Retention Scheme	184	8,715
Worcestershire Community Foundation	-	2,500
	2,851	32,665

4 Charitable activities

	2022	2021
	£	£
Sector consultancy work	5,138	12,716
Social work placements	18,931	14,537
Performance related grants	1,055,183	1,026,054
	1,079,252	1,053,307
Analysis by fund		
Unrestricted funds	4,138	4,819
Restricted funds	1,075,114	1,048,488
	1,079,252	1,053,307

Performance related grants		
Worcestershire County Council	702,295	666,229
NHS Herefordshire and Worcestershire Clinical Commissioning Group	75,228	129,720
St Stephens Surgery	155,791	80,043
Winyates Health Centre	92,922	61,843
Masonic Charitable Foundation	-	37,528
Dept for Education	17,375	15,000
Hereford Community Foundation	-	8,172
Worcestershire Children First - Families In Partnership	-	7,500
Sanctuary Housing Association	-	4,000
Worcestershire Community Foundation	-	1,000
Other	11,572	15,019
	1,055,183	1,026,054

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fundraising events	63	-	63	-	1,260	1,260
Shop income	72,145	-	72,145	18,567	70	18,637
Training	-	225	225	-	5,459	5,459
Other trading activities	72,208	225	72,433	18,567	6,789	25,356

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Bank interest receivable	8	138

7 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Other trading activities		
Telephone, IT and website costs	1,723	1,618
Rent	17,000	17,000
Facilitator costs	-	129
Premises expenses	3,167	2,161
Events and marketing	20	20
Staff costs	41,006	44,739
Depreciation and impairment	311	850
Light and heat	1,689	1,278
Insurance	1,182	1,192
Sundry expenses	1,737	2,349
	67,835	71,336

8 Charitable activities

	2022 £	2021 £
Staff costs	790,617	681,211
Depreciation and impairment	18,292	21,409
Rent	17,150	17,150
Insurance	1,345	1,228
Utilities	16,184	11,628
Postage, stationery and office expenses	12,068	14,419
Premises and IT costs	50,749	43,433
Training	20,541	9,158
Facilitator costs	33,774	21,024
Professional and consultancy fees	18,943	9,754
Subscriptions	4,317	7,943
Travel costs	4,702	11,058
Carers costs	727	2,550
Carers news	14,599	19,589
Room hire	2,704	1,368
Staff recruitment	3,456	6,822
Sundries	23,481	6,924
	1,033,649	886,668
Share of governance costs (see note 9)	6,520	4,960
	1,040,169	891,628
Analysis by fund		
Unrestricted funds	(34,440)	7,551
Restricted funds	1,074,609	884,077
	1,040,169	891,628

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Audit fees	-	6,520	6,520	-	4,960	4,960
	-	6,520	6,520	-	4,960	4,960
Analysed between						
Charitable activities	-	6,520	6,520	-	4,960	4,960

Governance costs includes fees payable to the auditors of £6,520 (2021- £4,960) for audit fees.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 1 of them was reimbursed a total of £405 for facilitator training expenses (2021- 1 was reimbursed £760).

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	46	37

Employment costs	2022 £	2021 £
Wages and salaries	761,027	667,013
Social security costs	49,457	43,595
Other pension costs	21,139	15,342
	831,623	725,950

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

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2021	112,870
Additions	19,351
At 31 March 2022	132,221
Depreciation and impairment	
At 1 April 2021	91,273
Depreciation charged in the year	18,603
At 31 March 2022	109,876
Carrying amount	
At 31 March 2022	22,345
At 31 March 2021	21,597

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	56,267	90,386
Other debtors	3,000	3,000
Prepayments and accrued income	100,674	74,067
	159,941	167,453

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	18,567	14,506
Trade creditors	10,818	18,014
Other creditors	1,349	1,006
Accruals and deferred income	23,544	33,083
	54,278	66,609

15 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £21,139 (2021 - £15,342).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Integrated Carers Hub	40,090	666,529	(656,973)	49,646	617,000	(615,704)	50,942
Social Prescribing	3,087	77,149	(74,123)	6,113	153,678	(139,290)	20,501
Families in Partnership	3,726	36,600	(26,228)	14,098	17,375	(17,361)	14,112
Santuary Housing	1,627	4,000	(95)	5,532	-	(5,532)	-
Transforming Care Regional Forum	1,627	-	(244)	1,383	-	(1,383)	-
End of Life	1,906	-	(1,906)	-	-	-	-
Herefordshire Carers	59,416	11,672	(25,137)	45,951	1,225	(27,203)	19,973
Lifestyle Advisors	-	64,737	(52,407)	12,330	87,603	(74,363)	25,570
Saintbury	2,826	-	37	2,863	-	-	2,863
Social Prescribing Appreciative Enquiry	591	11,386	(11,977)	-	-	-	-
Community Mental Health Team	-	50,720	(19,745)	30,975	45,728	(70,283)	6,420
Health Equalities Partnership	-	65,000	(2,359)	62,641	-	(35,662)	26,979
Masons Long COVID Support	-	17,440	-	17,440	-	(11,829)	5,611
Community First Recovery College	-	4,000	(98)	3,902	-	(3,902)	-
Social Work Placements	-	14,537	(7,219)	7,318	18,931	(17,925)	8,324
Sustaining Carers	-	9,680	(4,444)	5,236	-	(5,236)	-
Tackling Inequalities	-	1,330	-	1,330	-	(1,330)	-
Herefordshire Masons	-	19,338	-	19,338	-	(12,481)	6,857
Carers Careline	-	1,159	(1,159)	-	-	-	-
Carer Connectors	-	-	-	-	49,545	(26,651)	22,894
Carer Reviews	-	-	-	-	33,750	-	33,750
HCS Rejuvenate	-	-	-	-	1,572	(151)	1,421
Herefordshire County Council	-	-	-	-	10,000	(788)	9,212
Impact Focus Group	-	-	-	-	2,000	(2,000)	-
Reasonable Adjustment Pilot	-	-	-	-	2,500	(2,500)	-
Redditch District Collaborative	-	-	-	-	7,432	(3,035)	4,397
Transforming Care Admissions	-	-	-	-	2,000	-	2,000
VCS	-	-	-	-	25,000	-	25,000
	114,896	1,055,277	(884,077)	286,096	1,075,339	(1,074,609)	286,826

16 Restricted funds **(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 Social Prescriber wages and expenses.

The Families in Partnership 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 disabled children, to make sure the services they receive meets the needs of the disabled children and families.

The Sanctuary Housing fund comprises of a grant received for the purpose of providing health and wellbeing events for carers.

The Transforming Care Regional Forum comprises of a grant received for the purpose of supporting carers to have a say in services developed for people with learning disabilities.

The Herefordshire Carers fund comprises a legacy grant received to support carers within Herefordshire over the next three years.

The Lifestyle Advisors fund comprises grants received to provide a lifestyle coaching / advice service to improve patient wellbeing within the Redditch area.

The Saintbury fund comprises a grant received to support carers with future financial planning msessions.

Community Mental Health Team relates to funding received to provide information advice and support to carers of people with mental ill health.

Health Equalities Partnership relates to funding received to reduce inequalities by identifying and supporting carers working in the NHS and building local partnerships to tackle health inequalities.

Masons Long COVID Support relates to funding received to support carers of people with Long COVID syndrome.

Community First Recovery College relates to providing training for carers through the Herefordshire and Worcestershire Recovery College.

Social Work Placements relates to funding received to provide placements for student social workers to gain experience of supporting carers.

Sustaining Carers relates to funding received to support carer wellbeing through the COVID-19 pandemic.

Tackling Inequalities relates to funding received to provide exercise classes for Carers.

The Masons Herefordshire fund comprises of a grant received to provide events and activities for carers within Herefordshire.

16 Restricted funds **(Continued)**

Carer Connectors relates to COVID-19 recovery funding to reconnect isolated carers.

Carer Reviews relates to carrying out statutory carer reviews under delegated authority from Worcestershire County Council.

HCS Rejuvenate is to provide Craft activities for Herefordshire Carers.

Herefordshire County Council relates to providing counselling service for Herefordshire Carers.

Impact Focus Group relates to funding for engagement with carers on impact of COVID-19.

Reasonable Adjustment Pilot relates to working with the CCG to improve the accessibility of communications with people with LD.

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

Transforming Care Admissions is to Support Carer Voice/contribution towards NHS aim to reduce hospital admissions for patients with LD or Autism.

VCS relates to supporting the Worcestershire Voluntary and Community Sector to work with the health and care sector.

17 Analysis of net assets between funds

	Unrestricted funds 2022	**Restricted funds 2022**	**Total 2022**	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	22,345	-	22,345	21,597	-	21,597
Current assets/ (liabilities)	133,896	286,826	420,722	83,168	286,095	369,263
	156,241	286,826	443,067	104,765	286,095	390,860

18 Operating lease commitments

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

	2022	**2021**
	£	**£**
Within one year	21,933	24,696
Between two and five years	2,707	18,417
	24,640	43,113

18 Operating lease commitments **(Continued)**

The lease payments made in the year totalled £38,372.

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Total remuneration (including employers pension contributions)	99,398	100,638

20 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	52,207	155,227
Adjustments for:		
Investment income recognised in statement of financial activities	(8)	(138)
Depreciation and impairment of tangible fixed assets	18,603	22,259
Movements in working capital:		
Decrease/(increase) in debtors	7,512	(106,468)
(Decrease)/increase in creditors	(12,331)	12,641
Cash generated from operations	65,983	83,521

21 Analysis of changes in net funds
The charity had no debt during the year.

WORCESTERSHIRE ASSOCIATION OF CARERS

England & Wales - Charity number 1071850

Accounts

REGISTERED COMPANY NUMBER: 03485330 (England and Wales)
REGISTERED CHARITY NUMBER: 1071850

Report of the Trustees and

Financial Statements for the Year Ended 31st March 2021

for

Worcestershire Association of Carers
(A Company Limited by Guarantee)

Richards Sandy Audit Services Limited
(Statutory Auditor)
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Worcestershire Association of Carers

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Worcestershire Association of Carers

Chair's Report
for the Year Ended 31st March 2021

It is with great pleasure that I commend this annual report to you. 2020/21 has been an extraordinary year with unprecedented challenges. The start of the year was marked by the first national lockdown in March due to the COVID-19 pandemic when office working ceased. All contacts and business were converted to being fully on-line, and it was a remarkable achievement that this happened so quickly and efficiently. The second lockdown later in the year built on this experience, and Trustees have been mindful of the need to support staff and monitor their well-being in light of their difficult work on the front line. Business continuity was maintained throughout and creative ways of supporting carers were devised and executed.

During the year WAC continued to consistently deliver its contractual requirements and had been expecting to be bidding for the new tender. However, the timetable for this was again postponed and is now due this coming Autumn. With this in mind, it is positive that the commissioners had such a high level of confidence in WAC that they asked for the telephone carers helpline to be extended and this was achieved within days. Although WAC sees its achievements as placing it in a good position to bid for the Worcestershire Integrated Carers Hub contract when it comes up for renewal, it is also very aware that outside competitors, who have succeeded in winning contracts in other areas, may well successfully compete so there is no room for complacency. Uncertainty about the future has been protracted due to delays in the tendering process and staff concerns have been carefully managed.

The report shows that WAC has also acquired other smaller contracts including social prescribing commissioned by Bromsgrove and Redditch GP practices. Although not directly carer-based, this has provided a good opportunity for staff to develop expertise in this area and to positively promote WAC. In addition, with the demise of the Herefordshire Carers Support, WAC has used their legacy money to continue carer support work in Herefordshire.

Contact has been maintained with other partners and the wider network, with the CEO initiating a group to develop the Voluntary and Community sector response to COVID-19. She has also continued to be involved with the Sustainability and Transformation Partnership (STP), created nationally to bring local health and care leaders together to plan around the long-term needs of local communities. A WAC Trustee chairs Carers Action Worcestershire, a consortium of voluntary and community organisations with an interest in carers, so the Board continues to be very supportive of joint working in a number of ways.

The WAC shop has been closed for most of the year due to the pandemic but has recently re-opened and it is hoped trade will recover over time. Fundraising ceased during the closure but there was some success in bidding for grants and the extra revenue from the County Council helped to stabilise the organisation's financial position during the year. We remain very thankful to all our supporters for their contributions during the year.

The 5-year rolling Strategic Plan has been helpful in identifying WAC's strategic priorities and an updated version has been agreed for next year. A very positive achievement has been the recruitment of four new Trustees with a variety of skills and experience, so the Board has a good range of expertise to support WAC going forward. The future is unknown as much will change as a result of the pandemic so WAC will need to continue to be flexible and adaptive in its approach. The main challenges ahead will be to win the tender and to develop new operational practices with the return of office working, building on learning from this past year.

Finally, none of the achievements outlined in the Annual Report would have been possible without the dedication and commitment of staff and volunteers under Carole Cumino's leadership. Trustees particularly appreciate the way staff so quickly adapted working practices so that there was no disruption to services. I am also grateful for the work of Trustees who give of their time freely to support WAC. 2020/21 was a challenging but successful year and I look forward to continuing to report on a thriving and effective organisation next year.

Diana Fulbrook OBE
Chair of the Worcestershire Association of Carers Board of Trustees

Report of the Trustees for the Year Ended 31st March 2021

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The Trustees have adopted the provisions of 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

Objectives and aims

Vision

Every carer in Worcestershire recognising their status and value, receiving appropriate personalised and high-quality support, trusting in the care and welfare system, and living in compassionate communities.

Mission

To work with carers to empower them to make informed choices that positively enhance their lives.

Strategic Aims

Four strategic priorities were agreed to deliver WAC's Charitable Objectives for the 2020-21 financial year:

1 **Meeting the needs of carers**
To provide support and services as appropriate, direct or indirect, to an increased proportion of Worcestershire carers.

2 **Performance and quality of provision**
To ensure:
- effective quality assurance, improvement and performance management processes are in place which improve service delivery; and
- a fit for purpose, well trained, valued and committed workforce that is flexible, willing and high performing.

3 **Secure a sustainable future**
To increase the long-term sustainability of effective services to carers in Worcestershire by the Worcestershire Association of Carers.

4 **Effective leadership and governance**
To ensure a fit for purpose, well trained, valued and committed workforce that is flexible, willing and high performing.

Charitable objects

'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).

These objects are to be monitored on a regular basis by the officers of the Association and our Board of Trustees.

Public Benefit

Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Association should undertake and consider that Worcestershire Association of Carers provides a public benefit by actively identifying, supporting and empowering carers.

ACHIEVEMENT AND PERFORMANCE

How we meet our charitable objectives

We meet our charitable objectives by providing information, advice and support to carers, as set out in the rest of this report.

Performance against our priorities

Priority 1 - Meeting the needs of carers

In response to the COVID-19 pandemic, we introduced a range of virus control measures which ensured most of our activities were able to continue:

- Most carer support was already provided by telephone, but the pandemic meant that face to face activities ceased.

- We developed alternative provision - use of Zoom webinars for training and information sessions, and social events for carers; increased use of social media (more detail below).

During the year we:

- received over 2,500 referrals.
- received over 7,000 calls to our helpline and made more than 17,000 outward calls.
- made proactive calls to carers who were at greatest risk of social isolation and a lack of support.
- published extra editions of Caring News, our magazine for carers - so we could ensure that carers without access to technology were able to read up to date and accurate information about the pandemic.
- issued over 400 new Carers Emergency Cards which means that if anything happens to the carer, someone will make sure the person they care for is safe and looked after.
- extended our Helpline to 12 hours a day, 7 days a week for a period of 3 months (April to June).
- provided up to date information and self-help resources to help carers understand Covid guidelines and navigate the pandemic through social media platforms, targeted emails and our website.
- worked in partnership with Worcestershire County Council and the Herefordshire and Worcestershire Clinical Commissioning Group to ensure that carers had early access to the COVID-19 Vaccine.
- carried out over 2,000 'Conversation 1s' (carer wellbeing assessments), and all the Carer reviews due in the year to ensure Carers received appropriate support to meet their needs.
- contributed to NHS planning on dealing with end-of-life care and bereavement, particularly related to COVID-19.
- provided information and training sessions for Carers despite not being able to see people face to face, moving to online sessions covering a wide range of topics.
- supported our trained telephone befriending volunteers to deliver telephone support to carers.
- facilitated peer support sessions and events focused on wellbeing.
- supported over 100 carers to get online, helping them to use Zoom and Teams to join in with meetings and activities.
- signposted or referred over carers to other organisations on over 9,000 occasions.
- provided placements for social work students who were either unable to find placements elsewhere or their original placements had been cancelled because of the pandemic. This provided them with a sound knowledge of the issues facing carers in preparation for their role as a social worker, and also provided extra capacity for us to support carers.

WAC also **promotes the needs of carers**, and works with carers to make sure that they are involved in decisions that affect them, including:

- working with Worcestershire County Council (WCC) Commissioners and Public Health team to inform the refresh of the county's carers strategy.

- facilitating the carer-led Carers Partnership which continued its work overseeing the Worcestershire Carers Strategy and ensuring carers have a voice in decisions affecting them.

- supporting carers to have their say on a range of strategic and other forums, for example, the:
  - Learning Disabilities Partnership Board & Sub Groups
  - Autism Strategy Group
  - Dementia Strategy Group
  - Loneliness and Isolation Group
  - Worcestershire Safeguarding Adults Board
  - Worcestershire Palliative Care Network
  - Herefordshire & Worcestershire Sustainability and Transformation Plan Carer Advisory Group

- raised the concerns of carers during the COVID-19 pandemic with colleagues in health and social care and worked closely with them to meet these needs, for example arranging access to vaccinations for carers earlier and more broadly than the national guidance dictated on this topic, making free PPE available for carers via WCC.

- **Carers of people with learning disabilities** are recognised as having particular challenges, they are not only carers, but act as advocates for the people for whom they care. Carer representatives are members of the Learning Disability Partnership Board and its subgroups. Worcestershire Association of Carers facilitates the 'Right Support for Carers' group to ensure the voice of these Carers continues to be heard. These meetings were switched to video meetings during the year and were held more frequently to enable carers to raise concerns as they arose.

- **Social Media** is increasingly being used to enable more carers to have a voice. Subject specific Carer groups are using Yammer to exchange views and during the COVID-19 pandemic, and carers were supported to use Zoom and then used this to pose questions to people working in health and social care.

- We work 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.

- WAC continues to take a leading role in the **Carers Action Worcestershire** consortium which aims to bring together independent organisations in Worcestershire with an interest in carers. The consortium met regularly (but virtually) during the COVID-19 pandemic, and were able to provide both practical support, access to funding opportunities and peer support during the crisis.

- Following the closure of Herefordshire Carers Support, using the legacy funding provided, Worcestershire Association of Carers has continued to work with the **Herefordshire Carers Project** for the benefit of carers. This includes supporting existing carer groups and activities, developing new ones online in response to COVID-19 and helping carers have their say on matters concerning them. WAC was also able to secure some additional funding so that 'keep in touch' phone calls could be made and additional on-line activities developed. The Herefordshire project is growing, with 647 Carers registered with the project at the end of the year.

- Our **"Working for Carers"** project aims to support carers in the workplace by working with employers to raise awareness of the issues faced by carers. By the end of March 2021, 13 employers had signed up to the scheme, including the Herefordshire & Worcestershire Chamber of Commerce, University of Worcester, Worcestershire Health and Care Trust and Southco. The total number of employees working for these organisations is in excess of 5,500. In addition, we worked with Sustainability and Transformation system partners to secure funding and develop the new 'Carer Assist' Service which will support unpaid carers working in the NHS.

- The **Carers Unlimited** project provides activities for carers to give them a break from their caring role. This is funded through donations (both actual and in kind) and fundraising activities. Traditional activities were on hold, but new ones which could be run online were developed, plus some outdoor activities in line with Government guidelines.

- WAC has also successfully applied for funding on behalf of carers to help them meet the outcomes they want. The amount of external funding brought in for individual grants for carer wellbeing was over £1,500.

Priority 2 - Performance and quality

- The Trusted Charity Mark was achieved at Level 1 - this is a quality mark awarded to an organisation following an external assessment and is a nationally-recognised award. The process:
  - improved the way we work - providing a better quality of service to those that rely on our organisation and more efficient organisational systems and procedures - freeing up much needed time and energy to focus on what really matters.
  - engaged our whole organisation - involving everyone in the process of improving the way we work.
  - provided greater credibility and legitimacy - by reassuring beneficiaries, supporters, donors, volunteers and staff who want to know our organisation is well run, accountable and transparent.

- Carers Trust Excellence Framework - work on this started during the year and we're aiming to achieve this during 2021. It includes 10 standard areas which will form the basis of a quality improvement framework and following a self-assessment will be externally assessed.

- We already hold the following quality standards:
  - Working for Carers Outstanding Employer
  - Worcestershire Works Well Level 2 (staff wellbeing)
  - Disability Confident employer

- We conduct a 'Proud Audit' of the statutory work we undertake on behalf of Worcestershire County Council and this feeds into their quality and performance reporting.

- During the year we also carried out an equality and diversity self-assessment. As a result our Equality and Diversity policy was updated and an action plan produced.

Worcestershire Association of Carers aims to be a 'learning organisation'. Over the year this has been enhanced by providing our Carer Pathway Advisors with online reflective practice sessions with a qualified social worker; whilst COVID-19 has in some ways limited opportunities for staff development, many more online opportunities have opened up.

Our latest staff survey showed that 88% of staff were proud to work for WAC. Despite the impact of COVID-19 our **carer customer service questionnaires** show that 99% of the carers surveyed would recommend us to another carer.

85% of Carers reported meeting or exceeding the outcomes they were aiming for.

Priority 3 - Secure a sustainable future

As always work to keep the charity running is essential. **Diversification and generating non-restricted funding** is vital to WAC's future. We have continued to look for support for both our charitable activities, and for development funding to enhance our activities and work to a position where we are less reliant on public sector contracts.

- Our primary funding source for the year was Worcestershire County Council, from whom £654,000 was received to deliver the Worcestershire Carers Hub. An additional £22,229 was received from the Council for other activities.
- Our main aim for the year was to re-tender for the **Worcestershire Carers Hub** contract in autumn 2020, but this was extended for a further year which secured our main income stream for 2020-21. Preparation continues for the tender which will now be in Autumn 2021.
- We were successful in securing the contracts to run **social prescribing** services in Redditch Nightingale and Kingfisher Primary Care Networks - this funding was initially out in place until March 2021 (but has since been extended). We will also be running the new **"Lifestyle Advice"** services for these 2 networks, with contracts running until October 2022.
- As part of the Herefordshire and Worcestershire Community Mental Health transformation we were successful in securing funding to deliver specialist support to carers caring for a loved one experiencing mental ill health.
- Our retail shop, located in Droitwich town centre, had a difficult year. When COVID-19 hit in March 2020 the shop closed in line with Government guidance and the staff were furloughed. It reopened on 2nd July with appropriate Health & Safety measures in place but had to close again in November 2020 until the end of the financial year. All available Government grants were claimed for the shop, and staff were furloughed while the premises were shut. With the help of this additional financial support, the loss for the year was restricted to £11,000.
- Community fundraising activities during the year were severely curtailed by the pandemic. We continued to take part in the Worcester City Lottery (managed by Worcester City Council), and had a small amount of income through online shopping donation schemes. We were grateful for a number of unsolicited donations which contributed to our pandemic response.

We continued to apply for grants for both unrestricted and project funding and were successful with applications for funds to support our COVID-19 response and recovery.

Funders included:

- Worcestershire Community Foundation
- Rotary Club of Worcester Vigornia
- Masonic Charitable Foundation
- Mark Master Masons of Worcestershire
- Cllr. Tony Miller
- Sanctuary Group
- National Lottery Community Fund
- Active Herefordshire & Worcestershire
- Severn Trent
- Tela Tech
- Herefordshire Rotary Club
- Herefordshire Community Foundation

Grateful thanks go to all the organisations, firms and individuals who have given grants, gifts or donations to WAC during the year.

The impact of COVID-19 on raising unrestricted income is an area of concern, and one on which both Trustees and the Executive will be focusing on over the coming months. During 2021-22 we will be reviewing our income generation strategy in the light of the new context.

A Fundraising Policy is in place to protect from unreasonable intrusion on a person's privacy, unreasonable persistent approaches & placing undue pressure on a person to give money. The policy will be reviewed in 2021-22 to reflect the changes in fundraising as a result of the COVID-19 pandemic. The Association aims to adhere 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 about fundraising were received during the year.

Priority 4 - Effective Governance and Leadership

Following actions during the support provided by Pilotlight, and also because of Trusted Charity self-assessment process, the Trustee Board:

- Reviewed and updated the organisation strategic plan and priorities.
- Reviewed the Board skills matrix and identified gaps.
- Recruited new Trustees to fill identified skills gaps.
- Introduced Trustee appraisals which were collated and fed into a Governance action plan.
- Carried out a Governance self assessment with actions identified.
- Worked with staff to revise our vision, mission and values.

The General Purposes Sub Committee and Finance Sub Committee met regularly throughout the year, and a new Remuneration Sub Committee was established.

WAC staff also provided leadership on a range of health and care initiatives during the year, for example:

- WAC initiated a networking group to develop the **Voluntary and Community sector response to COVID-19** - working with health and social care partners, and other local charities to respond to the emergency, to restore services safely and actively share learning from the pandemic.

- WAC's CEO continued as the VCS representative on the **Herefordshire and Worcestershire Sustainability and Transformation Partnership (STP)** which identified carers as a key group to engage in planning for and implementing its local Five-Year NHS Plan. The **STP Carers Reference Group** continued to meet during the year, and presented key themes affecting carers to the STP Partnership Board, and as a result, the Board restated its support of 'Commitment to Carers' principles.

Our Volunteers
In normal times, the Association would rely heavily on its volunteers. Without them, like most non-profit and charitable organisations, Worcestershire Association of Carers would not be able to provide the current level of service and support for the carers of Worcestershire. Our volunteers are important to increase our capacity to help carers. Volunteering with the Association is hopefully also of benefit to the volunteers. The Association is enriched by the diversity that volunteers bring. They are able to add their qualities and skills to those of the staff. Volunteers may learn new skills and feel more involved with their community.

ACHIEVEMENT AND PERFORMANCE

Over the last year we have been very aware that volunteering also provides a sense of purpose and social connection for our volunteers. When we made the decision to pause office volunteer activity in March 2020, we were aware that a significant number were over 70 or had a health condition which makes them vulnerable, so we kept in touch with them during lockdown.

As the year progressed, we have been able to adapt our activities to bring volunteers back safely:

- The volunteers who were able to do so have returned to support paid staff in the Association's shop.

- Our Carer Group facilitators have been meeting monthly online. It's fair to say that it's been a steep learning curve as initially not all of them had a suitable device or the skill to engage with digital platforms like Zoom. We have made so much progress that by the end of the year all the facilitators attend regularly and really enjoy the opportunity for social interaction. Planning is underway to resume face to face meetings within Government guidelines.

- One volunteer restarted volunteering in September on the telephone from home, we provided training to allow them to use the telephone system and have an end of shift catch up with them to provide on-going support.

- A new volunteer joined the organisation in September and all on-line training was provided to allow them to support our back-office functions.

- Three new volunteers have been identified and will be offered training to begin when the office re-opens.

- Carer Talk-time and Listening Ear volunteers have continued to support carers during the past year and have received regular support from the team.

Within the Association all volunteers are treated with respect and valued by the staff.

Plans for the future

Worcestershire Association of Carers agreed a five-year Strategic Plan in 2019 which is reviewed annually by Trustees and the Senior Management Team. The strategic priorities for 2021-22 are:

1 **Meeting the needs of carers** - improved carer outcomes

Aim: To provide creative and responsive support and services as appropriate, direct or indirect, to carers.

2 **Performance and Quality** - by the end of Year 5, to have a more effective high quality and safe service for carers and others supported by WAC

Aim: To ensure:
- effective quality assurance, improvement and performance management processes are in place which improve service delivery and demonstrate compliance
- fit for purpose, well trained, valued and committed workforce that is flexible, willing and high performing

3 **Secure a sustainable future** - extended service provision funded by diverse income streams by the end of Year 5

Aim: To increase the long term sustainability of effective services to carers by the Worcestershire Association of Carers.

4 **Effective strategic leadership and governance** - Strategic Plan implemented by the end of Year 5

Aim: Provide effective leadership and governance to facilitate the well-being of a fit for purpose, well trained, valued and committed workforce.

Progress against priorities is monitored by the Board and Sub Committees and will be reported on in the next Trustee Annual Report.

FINANCIAL REVIEW

Financial position

During the year the organisation had net incoming resources for the year of £155,227 (2020 - £112,272). Reserves of £390,860 (2020 - £235,633) were made up of £286,096 (2020 - £114,896) restricted funds and £104,764 (2020 - £120,737) unrestricted funds.

FINANCIAL REVIEW

Reserves policy

During the last year WAC has carried out a stringent 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 should the WCC contract not be retained
- 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 2021, as a result of the recently implemented detailed calculation, the required level of reserves stood at £99,131 against the actual level of free reserves of £83,167 (2020 - £83,590). As noted earlier this will be considered by the relevant committees and detailed plans will be put in place to make good the shortfall within two years.

This calculation will be 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 WAC.

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.

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Responsibilities of Trustees

Role descriptions have been produced for all Trustee roles based on Charity Commission Guidance and these were last reviewed in 2020. 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 WAC activities. This will help to inform Trustees when contributing to strategic decisions.

More specifically, WAC recognises that the benefits to linking Trustees with areas of WAC activities include:

- Extending Trustees' knowledge of staff and the breadth of WAC 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 WAC 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.

Recruitment and appointment of new 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.

Policy for training 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

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

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 Directors and Trustees.

Senior managers at the Association:

- Chief Executive Officer	Carole Cumino
- Service Manager	Mel Smith
- Finance Manager	Natasha Davies

Members - 1st April 2020 to 31st March 2021

At the end of March 2021 membership stood at 1,815 members.

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.

Risk management

The major risks are identified each year, linked to the delivery of the 5-year rolling Strategic Plan, in the form of a strategic risk register which identifies the mitigating actions being taken to manage the risks. The register is a dynamic document which is monitored by the Trustee Board at every meeting and is adjusted over time to ensure the Board is properly managing strategic risks throughout the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03485330 (England and Wales)

Registered Charity number

1071850

Registered office

Polysec House
Blackpole Trading Estate West
Hindlip Lane
Worcester
Worcestershire
WR3 8TJ

Trustees

Diana Fulbrook OBE	(Honorary Chair)	appointed 28 May 2012	
David Mann	(Vice Chair)	appointed 14 July 2017	
Jeffrey Ball	(Honorary Treasurer- from 3 March 2021)	appointed 4 December 2019	
Paul Madden	(Honorary Treasurer- to 3 March 2021)	appointed 29 November 2016	resigned 3 March 2021
Judy Adams		appointed 17 October 2018	
Colin Archer		appointed 28 October 2004	
Jamie Bridge		appointed 3 March 2021	
Sarah Clee		appointed 3 March 2021	
Mary Horner		appointed 7 May 2019	
Erica Norton OBE		appointed 8 September 2005	retired 16 October 2020
Marion Sacharin		appointed 3 March 2021	
David Sullivan		appointed 3 March 2021	
Geoffrey Taylor		appointed 3 March 2020	resigned 22 July 2021
Helen Whatmore		appointed 17 October 2018	resigned 15 June 2021

Company Secretary

Colin Archer

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Richards Sandy Audit Services Limited
(Statutory Auditor)
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Bankers
CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Virgin Money Plc
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

Scottish Widows Bank Plc
67 Morrison Street
Edinburgh
EH3 8YJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the Directors of Worcestershire Association of Carers for the purposes of company law) are responsible for preparing the Annual Report 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 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 charitable company and to 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 taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

The auditors, Richards Sandy Audit Services Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Worcestershire Association of Carers

Report of the Trustees
for the Year Ended 31st March 2021

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

Approved by order of the Board of Trustees on July 22nd 2021 and signed on its behalf by:

M Fulbrook
.....
Diana Fulbrook OBE - Trustee

Report of the Independent Auditors to the Members of Worcestershire Association of Carers

Opinion

We have audited the financial statements of Worcestershire Association of Carers (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, 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 charitable company'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.

Emphasis of matter - comparative information not audited

The financial statements of the charity for the year ended 31 March 2020, the results of which are included as the comparative information of these financial statements, are unaudited.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the Directors of the charitable company for the purposes 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 charitable company'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.

Our responsibilities for the audit of the financial statements
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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation), and laws and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures. This includes sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the areas of the financial statements most susceptible to fraud to be management's judgement in allocating expenditure to individual restricted and unrestricted funds, including the allocation of wage costs and general staff overheads. Audit procedures performed included, but were not limited to, reviewing management's
reasoning and workings behind these allocations of expenditure.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of Worcestershire Association of Carers

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Paul Sandy (Senior Statutory Auditor)
for and on behalf of Richards Sandy Audit Services Limited
(Statutory Auditor)
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Date: 22/07/2021

Worcestershire Association of Carers

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	**39,390**	**-**	**39,390**	27,170
Charitable activities	6				
Carer services		**4,819**	**1,048,488**	**1,053,307**	882,646
Other trading activities	4	**18,567**	**6,789**	**25,356**	77,625
Investment income	5	**138**	**-**	**138**	309
Total		**62,914**	**1,055,277**	**1,118,191**	987,750
EXPENDITURE ON					
Raising funds	7	**(71,336)**	-	**(71,336)**	(82,528)
Charitable activities	8				
Carer services		**(7,551)**	**(884,077)**	**(891,628)**	(792,950)
Total		**(78,887)**	**(884,077)**	**(962,964)**	(875,478)
NET INCOME/(EXPENDITURE)		**(15,973)**	**171,200**	**155,227**	112,272
RECONCILIATION OF FUNDS					
Total funds brought forward		**120,737**	**114,896**	**235,633**	123,361
TOTAL FUNDS CARRIED FORWARD		**104,764**	**286,096**	**390,860**	235,633

The notes form part of these financial statements

Worcestershire Association of Carers

Balance Sheet
31st March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	14	**21,597**	37,147
CURRENT ASSETS			
Debtors	15	**167,453**	60,985
Cash at bank and in hand		**268,419**	191,469
		435,872	252,454
CREDITORS			
Amounts falling due within one year	16	**(66,609)**	(53,968)
NET CURRENT ASSETS		**369,263**	198,486
TOTAL ASSETS LESS CURRENT LIABILITIES		**390,860**	235,633
NET ASSETS		**390,860**	235,633
FUNDS	19		
Unrestricted funds		**104,764**	120,737
Restricted funds		**286,096**	114,896
TOTAL FUNDS		**390,860**	235,633

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 July 2021 and were signed on its behalf by:

DM Fulbrook

.....

Diana Fulbrook OBE - Trustee

The notes form part of these financial statements

Worcestershire Association of Carers

Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	**83,521**	109,349
Net cash provided by operating activities		**83,521**	109,349
Cash flows from investing activities			
Purchase of tangible fixed assets		**(6,709)**	(23,673)
Interest received		**138**	309
Net cash used in investing activities		**(6,571)**	(23,364)
Change in cash and cash equivalents in the reporting period		**76,950**	85,985
Cash and cash equivalents at the beginning of the reporting period		**191,469**	105,484
Cash and cash equivalents at the end of the reporting period		**268,419**	191,469

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	**155,227**	112,272
Adjustments for:		
Depreciation charges	**22,259**	18,693
Interest received	**(138)**	(309)
Increase in debtors	**(106,468)**	(27,300)
Increase in creditors	**12,641**	5,993
Net cash provided by operations	**83,521**	109,349

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	**191,469**	**76,950**	**268,419**
	191,469	**76,950**	**268,419**
Total	**191,469**	**76,950**	**268,419**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling, which is the Charity's functional currency. All financial information presented in sterling has been rounded to the nearest pound, except when otherwise indicated.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised (refer to the Report of the Trustees for more information about their contribution).

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

Income from the supply of carer services and other trading activities represents the value of services provided to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings they are included in central overhead (support) costs. These include project management, finance, administration and general office overheads.

ALLOCATION AND APPORTIONMENT OF COSTS

Costs are initially allocated to the funds to which they directly relate. An allocation of head office costs initially incurred by the general fund (core funding) is then recharged to other funds based on estimated proportional use of head office costs by those funds.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings & Equipment	- Straight line over 5 years and Straight line over 3 years

TAXATION

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING
Designated funds are part of the unrestricted funds which Trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the Trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

PENSION COSTS
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where 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

Basic Financial Assets
Basic financial assets, which include trade and other receivables 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.

Basic Financial Liabilities
Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction.

OPERATING LEASES
Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

continued...

3. DONATIONS AND LEGACIES - continued

	2021	2020
	£	£
Donations	6,725	16,670
Grants	32,665	10,500
	39,390	27,170

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Wychavon District Council - COVID-19	21,450	-
HMRC - Coronavirus Job Retention Scheme	8,715	-
Garfield Weston	-	5,000
R. D. Turner Charitable Trust	-	3,000
Worcestershire Community Foundation	2,500	-
Wyre Forest Health Partnership - unrestricted	-	500
Sundry small grants	-	2,000
	32,665	10,500

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	1,260	6,457
Shop income	18,637	68,391
Advertising	-	750
Training	5,459	2,027
	25,356	77,625

5. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	138	309

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Grants	Carer services	1,026,054	877,846
Sector consultancy work	Carer services	12,716	-
Social work placements	Carer services	14,537	4,800
		1,053,307	882,646

continued...

6. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Worcestershire County Council - Integrated Carers Hub	**666,229**	697,999
NHS Herefordshire and Worcestershire Clinical Commissioning Group	**129,720**	-
Herefordshire Carers Support Ltd	**-**	62,101
Hillview Medical Centre - Social Prescribing	**-**	7,616
St Stephens Surgery - Social Prescribing	**41,759**	25,583
St Stephens Surgery - Lifestyle Advisors	**38,284**	1,249
Winyates Health Centre - Social Prescribing	**35,390**	25,583
Winyates Health Centre - Lifestyle Advisors	**26,453**	1,113
Masonic Charitable Foundation	**37,528**	-
Dept. for Education - Families in Partnership	**15,000**	19,500
Wyre Forest Health Partnership - Social Prescribing	**-**	10,061
The Eveson Charitable Trust	**-**	10,000
Hereford Community Foundation	**8,172**	-
Worcestershire Children First - Families In Partnership	**7,500**	7,500
Sanctuary Housing Association	**4,000**	5,653
The Saintbury Trust	**-**	3,000
Worcestershire Community Foundation	**1,000**	-
Sundry small grants	**15,019**	888
	1,026,054	877,846

7. RAISING FUNDS

OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Staff costs	**44,739**	52,766
Telephone	**1,188**	1,169
Sundries	**852**	1,411
Insurance	**1,192**	1,223
Premises expenses	**2,161**	2,374
Postage, stationery & office equipment	**166**	170
IT & website costs	**430**	493
Subscriptions	**280**	22
Professional fees	**-**	900
Training	**181**	32
Events and marketing	**20**	772
Rent	**17,000**	17,000
Light and heat	**1,278**	2,278
Other costs	**870**	-
Facilitator costs	**129**	184
Depreciation	**850**	1,734
	71,336	82,528

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Carer services	**886,668**	**4,960**	**891,628**

continued...

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	681,211	611,045
Rent	17,150	17,150
Insurance	1,228	1,273
Light and heat	912	1,600
Telephone	10,716	11,882
Postage, stationery & office equipment	10,113	9,865
Sundries	1,999	5,953
IT & website costs	38,241	23,831
Premises expenses	5,192	3,945
Training	9,158	4,254
Facilitator costs	21,024	16,249
Professional and consultancy fees	9,754	973
Subscriptions	7,943	3,875
Travel costs	11,058	17,424
Carers costs	2,550	4,316
Caring news	19,589	15,154
Room hire	1,368	4,839
Events and marketing	2,472	5,318
Photocopying	4,306	1,016
Staff recruitment	6,822	6,523
Admin support	2,453	1,853
Contract labour	-	2,670
Depreciation	21,409	16,959
	886,668	787,967

10. SUPPORT COSTS

	Governance costs
	£
Carer services	4,960

Support costs, included in the above, are as follows:

	2021 Carer services	2020 Total activities
	£	£
AGM costs	-	2,488
Auditor / independent examiners fees	4,960	2,495
	4,960	4,983

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	22,259	18,693
Rent paid under operating leases	38,398	34,812
Independent examiner's fee	-	2,495
Auditor's fee for audit services	4,960	-

continued...

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

Trustees' expenses of £760 (2020 - £4,518) were reimbursed to 1 (2020 - 2) Trustees for travelling, sundry and facilitator training expenses.

13. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	667,013	606,470
Social security costs	43,595	40,194
Other pension costs	15,342	17,147
	725,950	663,811

The average monthly number of employees during the year was as follows:

	2021	2020
Average number of employees	37	35

No employees received emoluments in excess of £60,000.

Total remuneration paid to key management personnel (including employers pension contributions) was £100,638 (2020 - £97,923).

14. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment
	£
COST	
At 1st April 2020	106,161
Additions	6,709
At 31st March 2021	112,870
DEPRECIATION	
At 1st April 2020	(69,014)
Charge for year	(22,259)
At 31st March 2021	(91,273)
NET BOOK VALUE	
At 31st March 2021	21,597
At 31st March 2020	37,147

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	90,386	12,355
Other debtors	3,000	3,000
Accrued income	47,730	22,020
Prepayments	26,337	23,610
	167,453	60,985

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	18,014	16,384
Social security and other taxes	11,293	10,970
Pensions	3,213	3,357
Other creditors	1,006	1,000
Accrued expenses	33,083	22,257
	66,609	53,968

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	24,696	16,450
Between one and five years	18,417	3,738
	43,113	20,188

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Tangible fixed assets	21,597	-	21,597	37,147
Debtors	10,429	157,024	167,453	60,985
Cash at bank and in hand	92,189	176,230	268,419	191,469
Creditors due within one year	(55,316)	(11,293)	(66,609)	(53,968)
Loans between funds	35,865	(35,865)	-	-
	104,764	286,096	390,860	235,633

Loans between funds represents unrestricted fund cash used to make restricted fund payments where the relating restricted fund income due to the charity had not been received at the time that such payments were made.

continued...

19. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund (Core funding)	120,737	(7,068)	(8,905)	104,764
Fundraising	-	2,489	(2,489)	-
Retail Shop	-	(11,394)	11,394	-
	120,737	(15,973)	-	104,764
Restricted funds				
Integrated Carers Hub	40,090	9,556	-	49,646
Social Prescribing	3,087	3,026	-	6,113
Families in Partnership	3,726	10,372	-	14,098
Sanctuary Housing	1,627	3,905	-	5,532
Transforming Care Regional Forum	1,627	(244)	-	1,383
End Of Life	1,906	(1,906)	-	-
Herefordshire Carers	59,416	(13,465)	-	45,951
Lifestyle Advisors	-	12,330	-	12,330
Saintbury	2,826	37	-	2,863
Social Prescribing Appreciative Enquiry	591	(591)	-	-
Community Mental Health Team	-	30,975	-	30,975
Health Equalities Partnership	-	62,641	-	62,641
Masons Long COVID Support	-	36,778	-	36,778
Community First Recovery College	-	3,902	-	3,902
Social Work Placements	-	7,318	-	7,318
Sustaining Carers	-	5,236	-	5,236
Tackling Inequalities	-	1,330	-	1,330
	114,896	171,200	-	286,096
TOTAL FUNDS	235,633	155,227	-	390,860

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund (Core funding)	483	(7,551)	(7,068)
Fundraising	13,351	(10,862)	2,489
Retail Shop	49,080	(60,474)	(11,394)
	62,914	(78,887)	(15,973)
Restricted funds			
Integrated Carers Hub	644,300	(634,744)	9,556
Social Prescribing	77,149	(74,123)	3,026
Families in Partnership	36,600	(26,228)	10,372
Sanctuary Housing	4,000	(95)	3,905
Carers Careline	1,159	(1,159)	-
Transforming Care Regional Forum	-	(244)	(244)
End Of Life	-	(1,906)	(1,906)
Herefordshire Carers	11,672	(25,137)	(13,465)
Lifestyle Advisors	64,737	(52,407)	12,330
Saintbury	-	37	37
Social Prescribing Appreciative Enquiry	11,386	(11,977)	(591)
Community Mental Health Team	50,720	(19,745)	30,975
Health Equalities Partnership	65,000	(2,359)	62,641
Masons Long COVID Support	36,778	-	36,778
Community First Recovery College	4,000	(98)	3,902
Social Work Placements	14,537	(7,219)	7,318
Sustaining Carers	9,680	(4,444)	5,236
Tackling Inequalities	1,330	-	1,330
ICH Helpline Extension	22,229	(22,229)	-
	1,055,277	(884,077)	171,200
TOTAL FUNDS	1,118,191	(962,964)	155,227

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund (Core funding)	68,278	(9,400)	61,859	120,737
Fundraising	32,722	7,841	(40,563)	-
Retail Shop	-	884	(884)	-
	101,000	(675)	20,412	120,737
Restricted funds				
Integrated Carers Hub	12,130	42,503	(14,543)	40,090
Social Prescribing Redditch	2,308	(2,308)	-	-
Social Prescribing Wyre Forest	1,490	(1,490)	-	-
Social Prescribing	-	5,445	(2,358)	3,087
Families in Partnership	-	3,726	-	3,726
Sanctuary Housing	496	1,131	-	1,627
Carers Careline	350	(350)	-	-
Transforming Care Regional Forum	5,587	(3,960)	-	1,627
End Of Life	-	2,323	(417)	1,906
Herefordshire Carers	-	61,072	(1,656)	59,416
Lifestyle Advisors	-	1,438	(1,438)	-
Saintbury	-	2,826	-	2,826
Social Prescribing Appreciative Enquiry	-	591	-	591
	22,361	112,947	(20,412)	114,896
TOTAL FUNDS	123,361	112,272	-	235,633

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund (Core funding)	8,493	(17,893)	(9,400)
Fundraising	20,613	(12,772)	7,841
Retail Shop	70,640	(69,756)	884
	99,746	(100,421)	(675)
Restricted funds			
Integrated Carers Hub	699,274	(656,771)	42,503
Social Prescribing Redditch	7,615	(9,923)	(2,308)
Social Prescribing Wyre Forest	10,061	(11,551)	(1,490)
Social Prescribing	51,165	(45,720)	5,445
Families in Partnership	27,000	(23,274)	3,726
Sanctuary Housing	5,653	(4,522)	1,131
Carers Careline	2,028	(2,378)	(350)
Transforming Care Regional Forum	2,057	(6,017)	(3,960)
Carers Breakfasts	888	(888)	-
End Of Life	10,000	(7,677)	2,323
Herefordshire Carers	62,101	(1,029)	61,072
Lifestyle Advisors	2,362	(924)	1,438
Saintbury	3,000	(174)	2,826
Social Prescribing Appreciative Enquiry	4,800	(4,209)	591
	888,004	(775,057)	112,947
TOTAL FUNDS	987,750	(875,478)	112,272

continued...

19. MOVEMENT IN FUNDS - continued

DESIGNATED FUNDS

In order to assess the individual financial performance of fundraising and retail shop activities, the charity has set up separate designated funds separate from general unrestricted funds for these activities.

RESTRICTED FUNDS

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 Social Prescriber wages and expenses.

The Families in Partnership 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 disabled children, to make sure the services they receive meets the needs of the disabled children and families.

The Sanctuary Housing fund comprises of a grant received for the purpose of providing health and wellbeing events for carers.

The Carers Careline fund was used for the purpose of providing training for carers in Redditch.

The Transforming Care Regional forum comprises of a grant received for the purpose of supporting carers to have a say in services developed for people with learning disabilities.

The Carers Breakfasts fund comprises grants received to provide carers breakfasts.

The End of Life fund was used for the purpose of supporting those caring for someone that is near the end of life.

The Herefordshire Carers fund comprises a legacy grant received to support carers within Herefordshire over the next three years.

The Lifestyle Advisors fund comprises grants received to provide a lifestyle coaching / advice service to improve patient wellbeing within the Redditch area.

The Saintbury fund comprises a grant received to support carers with future financial planning sessions.

The Social Prescribing Appreciative Enquiry fund comprises grants received to fund the participation of a staff member of the charity in an appreciative enquiry of the Social Prescribing service.

Community Mental Health Team relates to funding received to provide information advice and support to carers of people with mental ill health.

Health Equalities Partnership relates to funding received to reduce inequalities by identifying and supporting carers working in the NHS and building local partnerships to tackle health inequalities.

Masons Long COVID Support relates to funding received to support carers of people with Long COVID syndrome Community First Recovery College - to support carer wellbeing through training and information sessions.

Social Work Placements relates to funding received to provide placements for student social workers to gain experience of supporting carers.

Sustaining Carers relates to funding received to support carer wellbeing through the COVID-19 pandemic.

Tackling Inequalities relates to funding received to provide exercise classes for Carers.

TRANSFERS BETWEEN FUNDS

At the year end the balances on the Fundraising designated fund of £2,489 surplus and Retail Shop designated fund of £11,394 deficit were transferred to the General unrestricted fund.

continued...

20. RELATED PARTY DISCLOSURES

There were no related party transactions for either the year ended 31st March 2021 or the year ended 31st March 2020.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Worcestershire Association of Carers

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**6,725**	16,670
Grants	**32,665**	10,500
	39,390	27,170
Other trading activities		
Fundraising events	**1,260**	6,457
Shop income	**18,637**	68,391
Advertising	**-**	750
Training	**5,459**	2,027
	25,356	77,625
Investment income		
Bank interest received	**138**	309
Charitable activities		
Grants	**1,026,054**	877,846
Sector consultancy work	**12,716**	-
Social work placements	**14,537**	4,800
	1,053,307	882,646
Total incoming resources	**1,118,191**	987,750
EXPENDITURE		
Other trading activities		
Wages	**(41,619)**	(48,208)
Social security	**(2,264)**	(3,195)
Pensions	**(856)**	(1,363)
Telephone	**(1,188)**	(1,169)
Sundries	**(852)**	(1,411)
Insurance	**(1,192)**	(1,223)
Premises expenses	**(2,161)**	(2,374)
Postage, stationery & office equipment	**(166)**	(170)
IT & website costs	**(430)**	(493)
Subscriptions	**(280)**	(22)
Professional fees	**-**	(900)
Training	**(181)**	(32)
Events and marketing	**(20)**	(772)
Rent	**(17,000)**	(17,000)
Light and heat	**(1,278)**	(2,278)
Other costs	**(870)**	-
Facilitator costs	**(129)**	(184)
Fixtures & fittings depreciation	**(850)**	(1,734)
	(71,336)	(82,528)

Worcestershire Association of Carers

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	2021 £	2020 £
Charitable activities		
Wages	**(625,394)**	(558,262)
Social security	**(41,331)**	(36,999)
Pensions	**(14,486)**	(15,784)
Rent	**(17,150)**	(17,150)
Insurance	**(1,228)**	(1,273)
Light and heat	**(912)**	(1,600)
Telephone	**(10,716)**	(11,882)
Postage, stationery & office equipment	**(10,113)**	(9,865)
Sundries	**(1,999)**	(5,953)
IT & website costs	**(38,241)**	(23,831)
Premises expenses	**(5,192)**	(3,945)
Training	**(9,158)**	(4,254)
Facilitator costs	**(21,024)**	(16,249)
Professional and consultancy fees	**(9,754)**	(973)
Subscriptions	**(7,943)**	(3,875)
Travel costs	**(11,058)**	(17,424)
Carers costs	**(2,550)**	(4,316)
Caring news	**(19,589)**	(15,154)
Room hire	**(1,368)**	(4,839)
Events and marketing	**(2,472)**	(5,318)
Photocopying	**(4,306)**	(1,016)
Staff recruitment	**(6,822)**	(6,523)
Admin support	**(2,453)**	(1,853)
Contract labour	**-**	(2,670)
Fixtures & fittings depreciation	**(21,409)**	(16,959)
	(886,668)	787,967)
Support costs		
Governance costs		
AGM costs	**-**	(2,488)
Auditor / independent examiners fees	**(4,960)**	(2,495)
	(4,960)	(4,983)
Total resources expended	**(962,964)**	(875,478)
Net income	**155,227**	112,272