



CARE ENGLAND
The voice of care

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Company number 02082270
Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2025

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Angela Boxall
VICE-CHAIR/NON-TRUSTEE ADVISOR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 5
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor 2 Devonshire Square London EC2M 4UJ
AUDITOR	Johnsons Chartered Accountant 1-2 Craven Road, Ealing London W5 2UA
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103 VAT number 503978375

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

The trustees of the charity, whose organisation they represent are members of the Company, and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2025. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Principal Activities

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

The charity represents a significant proportion of providers delivering a broad range of adult social care services across England, supporting individuals in a variety of care and health settings. Its aim is to be the leading national voice for the adult social care sector, ensuring the sector remains central to policy development and service improvement, while promoting high-quality, person-centred care for service users.

Annual Review

Objects of the Charity

The objective of the charity is to represent and support independent adult social care providers across England and to promote the delivery of high-quality, person-centred care services. The organisation works to ensure that the voice of the independent care sector is reflected in national policy, legislation and regulatory developments affecting adult social care.

In furtherance of these objectives, the charity aims:

- To represent and promote the interests of independent adult social care providers in England.
- To influence national policy, legislation and regulation affecting the adult social care sector.
- To support members through guidance, information sharing, networking and best practice initiatives.
- To work collaboratively with government, regulators, health partners and other stakeholders to improve care outcomes.
- To raise awareness of the value and contribution of adult social care providers to society and the wider health and care system.
- To provide leadership and advocacy on issues affecting independent care providers and the people they support.

The trustees review the charity's objectives and activities each year to ensure they continue to support its charitable purposes and respond to the changing needs of the adult social care sector. In doing so, they have taken careful account of the Charity Commission's general guidance on public benefit.

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Financial and Operational Review

The financial year ending 31 December 2025 ended with a surplus of £89,338, and increase of £11,699 from previous year (2024: £77,639). Total income in 2025 was £1,214,470 (2024: £1,167,781), whilst total expenditure was £1,118,432 (2024: £1,106,779).

Core provider membership income remained strong during the year, which reflects the value members place on sector representation and collective engagement. Supporter membership income decreased marginally compared with the previous year. Despite this small reduction, engagement with both existing and new partners increased significantly during the year. More than 10 white papers were published during the year covering a range of sector issues. Supporter partnerships continue to deliver practical financial benefits to members in areas including utilities, recruitment, insurance and consumables - whilst generated income for the charity. The annual conference again was a huge success, both operationally and financially, and remained a significant contributor to the charity's income.

The charity continues to maintain a disciplined approach to expenditure whilst ensuring appropriate investment in staffing, member services, and internal infrastructure. During the year, Care England continued to strengthen its presence across social media platforms and sector events, enabling increased engagement with providers and wider stakeholders.

Cash reserves at the end of the year remained strong at £1.48 million, consistent with the previous year. In addition, the charity held investment funds valued at £337,000 at 31 December 2025, reflecting an unrealised loss of £6,700 during the year.

The trustees consider the charity to remain in a financially stable position, with sufficient reserves and liquidity to support ongoing operations and future strategic objectives.

Business review

Care England continued to strengthen its position as the leading representative body for independent adult social care providers in England during a year of significant political, financial and operational challenge. The organisation expanded its influence across Government, Parliament, the media and the wider health and care system, while increasing the practical support and intelligence available to members.

The year saw substantial growth in parliamentary, policy and campaigning activity, with extensive engagement across DHSC, HM Treasury, NHS England, the Home Office, CQC, Skills for Care and parliamentarians in both Houses, as well as ministers, peers, APPGs and select committees across all major political parties.

A major focus was the financial impact of increases to Employer National Insurance Contributions and the National Living Wage. Care England developed detailed sector modelling, coordinated lobbying efforts and warned Government of risks to workforce retention, provider sustainability and continuity of care. The organisation also led national discussions on the Fair Pay Agreement and Employment Rights Bill, producing modelling on wage compression, frozen tax thresholds and employer costs, and arguing consistently that workforce reform must be properly funded and operationally deliverable.

Care England significantly expanded its evidence-led policy programme, producing white papers, briefings and consultation responses on hospital discharge, prevention, workforce reform, commissioning, Continuing Healthcare, regulatory reform, digital innovation and NHS integration, with several papers focused on reducing NHS pressure through better use of social care.

On commissioning, the organisation tracked local authority and ICB fee uplifts across England, challenging practices including capped uplifts, framework restrictions, below-cost placements and inconsistent fee-setting, and used court rulings on Care Act obligations to strengthen member awareness and support challenges to

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For the year ended 31 December 2025

unlawful commissioning decisions. On immigration, Care England engaged regularly with the Home Office, UKVI and DHSC, supporting providers facing compliance difficulties and helping hundreds of internationally recruited workers remain in employment.

A significant area of direct operational support was Care England's response to Continuing Healthcare payment delays following the transition to the NHS Shared Business Services platform. The organisation escalated concerns with senior DHSC and NHS England officials, coordinated intelligence gathering and helped bring national attention to an issue causing severe cashflow pressures for providers.

Care England maintained a constructive relationship with the CQC, contributing to discussions on inspection reform, co-production and reducing regulatory burden, and launched the SMART Care Intel platform, integrating CQC, Companies House, Charity Commission and Land Registry data into a single intelligence tool for members. Communications activity grew substantially, with extensive national, regional and trade media coverage secured, alongside a strong programme of conferences, roundtables and policy forums throughout the year.

Plans for Future Periods

A major priority for the coming year will be engagement with Baroness Casey's review into the future of adult social care, ensuring the provider perspective shapes both the review process and the national reform programme that follows, particularly on funding, workforce, commissioning, NHS integration and regulation. Care England will also continue engaging with Government on the Fair Pay Agreement, Employment Rights Bill, immigration policy, NHS reform and local government reorganisation, pressing for reforms that are evidence-led, properly funded and workable in practice.

The cumulative financial pressures on providers — rising employment costs, inadequate fee uplifts and a complex regulatory and immigration landscape — remain acute, and ensuring Government understands their scale will be a primary advocacy focus. At the same time, the Casey Review, NHS reform and the development of Integrated Care Systems present real opportunities to strengthen social care's voice across the wider health and care system. Care England remains committed to being a strong, credible and solutions-focused voice for providers, championing high-quality care that improves lives and strengthens communities across England.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice.

In light of increasing economic uncertainty and sector volatility affecting both the wider economy and the social care sector, the trustees have increased the minimum reserves from six to seven months of the average monthly unrestricted expenses over the last 2 years. For 2025, the required amount is £649,000, against £1,527,283 total unrestricted funds at 31 December 2025. The trustees will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector.

Whilst the Trustees consider the current level of reserves to be appropriate to maintain financial resilience, they are also mindful of the need to consider the future strategic use of surplus reserves to support sector initiatives, enhance member services and contribute to the ongoing development of the organisation. Reserves not immediately required for working capital purposes are held in higher interest-bearing deposit accounts and investment funds.

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Risk Management

Care England maintains a robust approach to risk management and seeks to be risk aware rather than risk averse in pursuing its objectives. The trustees regularly review the principal risks and uncertainties facing the organisation and consider the effectiveness of the systems and controls established to mitigate those risks.

Risk management is embedded within the organisation's governance processes through regular trustee discussions, operational monitoring and engagement with members and stakeholders. The charity maintains a formal risk register which is reviewed and updated at each quarterly trustee meeting to ensure that emerging risks and sector developments are appropriately identified and managed.

The trustees consider financial sustainability to be a principal risk for the organisation. This risk is managed through regular monitoring of cash flow, reserves, debtors, creditors and budget performance to ensure that adequate working capital is maintained to support operational activities. The trustees also monitor membership trends, sector developments and wider economic conditions that may affect the charity and its members.

The organisation continues to review its operational plans and strategic priorities to ensure resources remain focused on the issues of greatest importance to members and the wider adult social care sector.

Board of Trustees

Care England is governed by a Board of Trustees, supported operationally by the Chief Executive and Executive team. The trustees meet regularly to review the strategic direction, performance and activities of the charity. Day-to-day management and implementation of the charity's strategy are delegated to the Chief Executive and Executive team.

The trustees are also the directors of the charitable company for the purposes of company law and are drawn from organisations within the charity's membership.

Trustees are appointed through an election process, with no more than seven trustees elected by the membership. The Board may also co-opt up to five additional trustees where specific skills, expertise or sector networks are considered beneficial to the charity and its objectives.

All trustees receive an induction into the organisation and are provided with information regarding their legal duties and responsibilities as charity trustees and company directors.

The trustees in office during the year ended 31 December 2025 are detailed below.

ALLEN, James Frank	National Care Group
BALMER, Joanne	Oakland Care Homes
BOXALL, Angela	Majesticare
BROWN, Aneurin	Hallmark Luxury Care Homes
BROWN, Russell	Shaw Healthcare (Group) Ltd
McCALL, Simon	Barchester Healthcare
ROLLIN, Jake	HC-One
SHAH, Vishal	Banyan Care Group

To ensure that the charity is as representative as possible of its entire membership, Care England maintains a Policy Board, a diverse group of representatives from its membership who meets quarterly and helps develop the organisation's policy agenda.

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Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £1,527 was paid for the year ended 31 December 2025. This included a cover for trustees against certain liability claims up to £250,000 in aggregate per annum.

Key Management Personnel

The pay and remuneration of the Key Personnel Management of the charity are reviewed following staff appraisals and include a benchmarking exercise against other similar roles in the sector. The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Policy Manager and Finance Manager.

Fundraising

The charity does not undertake public fundraising activities and does not use professional fundraisers or commercial participators.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

Trustees' responsibilities for the financial statements

The trustees (who are also directors of Care England for the purposes of company law) are responsible for preparing the Trustees' 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 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 (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

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In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is 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 auditor is 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. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company exemption

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

Approved by the board and signed on its behalf by



Angela Boxall
Chair and Trustee

Date: 10th June 2026

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REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2025

Opinion

We have audited the financial statements of Care England (the 'charity') for the year ended 31 December 2025, which comprise the Statement of Financial Activities, Balance sheet, cashflows, 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 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 (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025, 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 Charities Act 2011.

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 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, except to the extent otherwise explicitly stated in our report, 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.

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REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2025

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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 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
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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 set out on page 6, the trustees 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 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 regulations made under section 154 of that Act.

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 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. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identification and assessment of potential risks

In identifying and assessing potential risks related to irregularities in identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we conducted:

- Meetings with those charged with governance;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's material policies and procedures relating to: identifying, evaluating and complying with laws and regulations; whether they were aware of any instances of non-compliance relating to the detecting and responding to the risks of fraud; whether they have knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

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For the year ended 31 December 2025

- Our reviews of the charity's remuneration policies, and key drivers for remuneration;
- Our assessment of the influence of public officials over the operations of the charity including any material transactions with related parties and key individuals; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes the engagement partner and staff who have experience of working with companies in the same sector as the charity, and this experience was relevant to the discussion about where fraud risks may arise.

Risks arising from legal and regulatory frameworks

We are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in which the charity operates, focusing on provisions of those areas that had a direct effect on the determination of material amounts and disclosures in the financial statements.

We did not identify any material audit matters related to the potential risk of fraud or non-compliance with laws and regulations from our work:

- Reviewing management override of controls;
- Testing the appropriateness of journal entries and other accounting adjustments
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

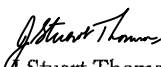
We also communicated our assessment of the relevant laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

Use of our report

This report is made solely to the charity'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 charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart Thomson MA CA FCT MCSI (Senior Statutory Auditor)
for and on behalf of Johnsons, Chartered Accountants
Statutory Auditor
1-2 Craven Road
Ealing, London
W5 2UA

Date:10 June 2026.....

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)

For the year ended 31 December 2025

		2025 £	2024 £
<u>Income from:</u>	Notes		
Charitable activities	3	1,104,354	1,032,418
Investments	4	47,645	81,518
Other trading activities	5	62,472	53,845
Total income		1,214,471	1,167,781
<u>Expenditure on:</u>			
Charitable activities	6	(1,109,475)	(1,096,983)
Raising funds		(8,957)	(9,796)
Total expenditure		(1,118,432)	(1,106,779)
Unrealised gain/(loss) on investments	7	(6,701)	16,638
Net income		89,338	77,639
Fund balances as at 1 January		1,437,945	1,360,306
Fund balances as at 31 December		1,527,283	1,437,945

There was no restricted income in the year. All funds are unrestricted funds.

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 14 to 23 form an integral part of these financial statements. All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	12	17,734		29,352	
Fixed Asset Investment	13	<u>337,009</u>		<u>-</u>	
			354,743		29,352
Current Assets					
Debtors	14	262,329		194,013	
Short-term investments		1,169,084		1,325,598	
Cash at bank and in hand	21	<u>319,104</u>		<u>500,206</u>	
		1,750,517		2,019,817	
Creditors: Amount falling due within one year	15	<u>(561,977)</u>		<u>(600,024)</u>	
Net current assets			<u>1,188,540</u>		<u>1,419,793</u>
Total assets less current liabilities			1,543,283		1,449,145
Provision for liabilities	17		(16,000)		(11,200)
Net Assets			<u>1,527,283</u>		<u>1,437,945</u>
Represented by:					
Unrestricted Funds			1,527,283		1,437,945
Restricted Funds			-		-
Total Funds	18		<u>1,527,283</u>		<u>1,437,945</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the 10th June 2026 and signed on its behalf by:


Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 14 to 23 form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS

For the year ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	20	(22,977)	127,573
Cash flows from investing activities:			
Investment income		31,233	81,518
Purchase of tangible fixed assets		(2,162)	(8,105)
Net cash provided by investing activities		29,072	73,413
Change in cash and cash equivalents in the reporting period		6,094	200,986
Cash and cash equivalents as 1 January		1,825,804	1,624,818
Non-cash transfer of investment	21	(343,710)	-
Cash and cash equivalents as 31 December	21	1,488,188	1,825,804

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on Page 1. The financial statements are prepared in sterling, the functional and presentational currency, rounded to the nearest £1.

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 5. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income and expended resources

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Subscriptions received in advance are included within deferred income in creditors.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance of charity's objectives	95% (further expended below)

Unless directly identifiable to an activity, resources expended in furtherance of the charity's objectives are further analysed into the following activities:

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

These activities are closely interlinked therefore only the best estimate of the time the charity puts into these activities is used for allocating the resources expended.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

The charity provides a range of support to its members including policy analysis and dissemination of information and access to executives' advice. Members have also access to certain support helplines as provided by the charity's commercial partners.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the heading of 'expenditure on charitable activities' and includes all costs incurred on furthering the objects of the charity.

Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

1.3 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvement	- straight line over the length of lease
Computer equipment	- 3 years, straight line basis
Furniture	- 3 years, straight line basis

1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

1.5 Contribution to pension funds

The company makes the minimum contribution under the auto-enrolment scheme for all eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the schemes are held separately from those of the charity.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash deposited in banks.

1.7 Short-term investments

Short-term investments include listed investments or deposits with no maturity date or with maturity date of 12 months or less from the date of acquisition or opening of the deposit or similar account and are included at a market valuation at the balance sheet date. Investments or deposits intended to be held for more than 12 months are considered investment assets.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1.8 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight-line basis.

1.9 Financial Instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 13. Prepayments are not financial instruments. Cash at bank and short-term liquid investments are classified as basic financial instruments and is measured at face value.

Financial liabilities - accruals and other creditors are financial instruments and are measured at amortised cost as detailed in Note 14 and taxation and National Insurance are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.10 Debtors and creditors receivable / payable within one year

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.11 Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.12 VAT

The charity became registered for VAT during the year. Income and expenditure are shown net of recoverable VAT. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose. VAT recoverable is offset against VAT liabilities and presented on a net basis in the balance sheet. The charity applies the partial exemption method in determining recoverable VAT where applicable.

The change in VAT position means certain income and expenditure categories are not directly comparable with the prior year.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets and the recoverability of debtors. The trustees consider that there is no material risk in relation to material adjustments to carrying values within the next financial year.

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For the year ended 31 December 2025

3. INCOME FROM CHARITABLE ACTIVITIES

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

	2025	2024
	£	£
Subscriptions	951,323	910,793
Conference and other activities	153,032	121,625
Other Income	110,116	135,362
	<u>1,214,471</u>	<u>1,167,780</u>

4. OTHER INCOME - INVESTMENTS

Incoming resources from investment income of £47,645 (2024: £81,518) represents interest on bank balances.

5. OTHER INCOME - OTHER TRADING ACTIVITIES

Income from other trading activities includes income of £51,580 (2024: £43,845) received from brokering of commercial deals and circulation of suppliers' product information to members.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	£	£
Direct Support to Members	795,146	818,486
Conference/events	116,236	125,334
Campaigning/Lobbying/ Media Representation	198,093	153,163
Total Charitable Activities	<u>1,109,475</u>	<u>1,096,983</u>

7. UNREALISED GAIN/(LOSS) ON INVESTMENTS

The value of the listed investments held at CCLA Investment Fund valued at £337,009 (2024: £343,710) gave rise to an unrealised loss of £6,701 as of 31 December 2025 (2024: unrealised gain £16,638).

8. GOVERNANCE COST

	2025	2024
	£	£
Auditors remuneration - audit	13,200	14,430
Auditors remuneration – other services	4,044	-

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

9. EMPLOYEES

Staff costs during the year were as follows,

	2025	2024
	£	£
Wages and salaries	598,949	562,214
National Insurance contribution	68,803	59,471
Pension costs	13,317	8,320
	<u>681,069</u>	<u>630,005</u>

Included within Wages and salaries are temporary staff costs of £9,369 (2024: £13,543). The average number of employees during the year was as follows,

	2025 <u>Number</u>	2024 <u>Number</u>
Office and management	<u>12</u>	<u>12</u>

No emoluments or expenses were paid or waived by the trustees in the year (2024: none).

Number of employees receiving annual emoluments in excess of £60,000:

	2025 <u>Number</u>	2024 <u>Number</u> (re-stated)
£60,000 to £69,999	1	1
£70,000 to £79,999		
£160,000 to £169,999	1	
£170,000 to £179,999		1

Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed from time to time. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation including employer National Insurance and pension contribution paid in the year was £313,589 (2024: £264,128). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Policy Manager and Finance Manager.

10. NET INCOMING RESOURCES

Net incoming resources are stated after charging

	2025	2024
	£	£
Auditors remuneration for audit of the accounts	13,200	14,430
Auditors remuneration for other services	5,912	3,081
Depreciation	13,780	14,378
Operating lease - property	41,128	41,657
Operating lease - others	6,876	9,682

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

11. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

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 corporate tax purposes.

12. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture	Computer Equipment £	Total £
Cost				
At 1 January 2025	27,931	6,329	23,433	57,693
Additions	-	-	2,162	2,162
Fully depreciated assets	-	-	(2,815)	(2,815)
At 31 December 2025	27,931	6,329	22,780	57,040
Depreciation				
At 1 January 2025	12,010	4,834	11,497	28,341
Charge for the year	5,586	1,495	6,699	13,780
Fully depreciated assets	-	-	(2,815)	(2,815)
At 31 December 2025	17,596	6,329	15,381	39,306
Net book value				
At 31 December 2025	<u>10,335</u>	=	<u>7,399</u>	<u>17,734</u>
Net book value				
At 31 December 2024	<u>15,921</u>	<u>1,495</u>	<u>11,936</u>	<u>29,352</u>

Included within tangible fixed assets are computer equipment with an original cost of £7,159 and furniture with an original cost of £6,329 which are fully depreciated but remain in use at the reporting date.

13. FIXED ASSET INVESTMENT

During the year, an investment previously classified as a short-term investment has been transferred to fixed asset investment. The transfer reflects the intention to hold the investment long-term.

The investment had a carrying value of £337,009 at 31 December 2025 (2024: £343,710) and is included within fixed asset investments in the current year balance sheet.

	£
Opening balance	0
Transfer from short-term investment	343,710
Less: fair value loss recognised during the year	(6,701)
Closing balance	<u>337,009</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

14. DEBTORS

	2025	2024
	£	£
Trade debtors	136,371	86,532
Prepayments and accrued income	35,542	45,440
Vat Receivables	-	1,884
Other debtors	90,416	60,157
	<u>262,329</u>	<u>194,013</u>

Other debtors include deposit for leased property of £23,280 (2024: £23,280) due after more than one year.

15. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	496,350	536,618
Taxation and National Insurance	25,267	28,838
VAT payable	27,628	32,525
Other creditors	12,732	2,043
	<u>561,977</u>	<u>600,024</u>

The pension liability at 31 December 2025 is £2,404 (2024: £1,676) with pension cost for the year at £13,317 (2024: £8,320).

16. DEFERRED INCOME

	2025	2024
	£	£
Balance brought forward	475,338	433,509
Release to income during the year	(475,338)	(433,509)
Subscriptions income raised in advance in this year and not paid	131,217	43,728
Subscriptions in advance received in this year	309,143	366,532
Other income raised in advance in this year	3,397	65,078
	<u>443,757</u>	<u>475,338</u>

17. PROVISIONS FOR LIABILITIES

Property provision

	2025	2024
	£	£
As at 1 st January 2025	11,200	6,400
Discharge for the year	-	-
Addition for the year	4,800	4,800
As at 31 st December 2025	<u>16,000</u>	<u>11,200</u>

The property provision reflects the recognition of the trustees' best estimate of a dilapidation liability on a property leased to September 2027.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

18. STATEMENT OF FUNDS

Statement of Funds – current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted Funds	1,437,945	1,214,471	(1,125,133)	1,527,283
Restricted Funds	-	-	-	-
Total Funds	1,437,945	1,214,471	(1,125,133)	1,527,283

Statement of Funds – prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted Funds	1,351,640	1,184,418	(1,098,113)	1,437,945
Restricted Funds				
Event Care Home Open Day	8,666	-	(8,666)	-
Total Restricted Funds	8,666	-	(8,666)	-
Total Funds	1,360,306	1,184,418	(1,106,779)	1,437,945

Analysis of Assets between Funds

	2025 £	2024 £
	Unrestricted Funds	Total Funds
Tangible Fixed Assets	354,743	29,352
Cash at balance and in hand	1,488,188	1,825,804
Debtors	262,329	194,013
Creditors	(561,977)	(600,024)
Provision for liabilities	(16,000)	(11,200)
Total	1,527,283	1,437,945

A deposit valued at £337,009 (2024: £343,710) has been transferred from a short-term deposit to a fixed asset investment. The transfer reflects the intended use and holding period of the investment portfolio and does not impact the charity's net assets or net movement in funds.

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For the year ended 31 December 2025

19. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2025 £	2024 £
Net movement in unrestricted funds for the year	89,338	76,305
Resources used for net acquisition of tangible fixed assets	(2,162)	(8,105)
Net movement in unrestricted funds available for future activities	87,176	68,200

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds for the reporting period (as per the statement of financial activities)	89,338	77,639
Depreciation charges	13,780	14,378
Provision for dilapidation	4,800	4,800
Interest from investment	(47,645)	(81,518)
Unrealised (gain)/loss	6,701	-
(Increase)/Decrease in debtors	(53,788)	26,028
Increase/(Decrease) in creditors	(36,163)	86,246
Net cash provided by/(used in) operating activities	(22,977)	127,573

21. ANALYSIS OF CASH AND CASH EQUIVALENTS INCLUDING NET DEBT

Analysis of Net Cash

	At 1 January 2025 £	Cash flows £	Non-cash changes £	At 31 December 2025 £
Short term investments	1,325,598	187,196	(343,710)	1,169,084
Cash and cash equivalents	500,206	(181,102)	-	319,104
Total net cash	1,825,804	6,094	(343,710)	1,488,188

Non-cash changes reflect the transfer of a deposit to fixed asset investment.

22. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2025 or 31 December 2024.

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For the year ended 31 December 2025

23. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows.

Operating leases which expire:	2025	2024
	£	£
Within one year	47,361	52,174
Between two to five years	32,980	80,341
	<u>80,341</u>	<u>132,515</u>

The operating lease cost during the year was £48,005 (2024: £47,240)

24. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2025 or 31 December 2024.

25. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period or previous period that require disclosure.

