

Registered Charity Number
1149682

Birmingham Care Group
Report and Management Accounts
For the period ended
From 01.04.2023 To 31.03.2024

Birmingham Care Group
Report and accounts
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Birmingham Care Group
Company Information

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Charity number
1149682

Principal Address

Birmingham Care Group
Unit 5&6 Magreal Industrial Estate
Freeth Street
Birmingham
B16 0QZ

Trustees

FIONA RAMDEEN (CHAIR)
JAYSHREE PATEL (TRUSTEE)
DAWN REEVES (TRUSTEE)

Accountants

Alpha Accountancy Services
Chartered Certified Accountants
69 Steward Street
Birmingham
B18 7AF

Structure, Governance and Management
Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee

03/06/2024

Birmingham Care Group

The report of the trustees

for the period ended 31 March 2024

Introduction

The trustees present their annual report and accounts for the year ended **31 March 2024**.

The board of trustees are satisfied with the performance of the charity during the year and the position at **31 March 2024** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

BIRMINGHAM CARE GROUP

The legal registration details are :-

<i>Date of formation</i>	19/05/2012
<i>The Principal Office is</i>	Unit 5&6 Magreal Industrial Estate Freeth Street Birmingham B16 0QZ
<i>Charity Registration Number</i>	1149682
<i>The telephone number is</i>	01215239690

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report.

This report was approved by the board of trustees on 03.06.2024

FIONA RAMDEEN
Trustee

Birmingham Care Group
Independent Examiner's Report to the trustees of Birmingham Care Group

I report on the accounts for the year ended 31st March 2024 set out on pages 3 to 7

Respective responsibility of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the charities Act 2011) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the charity commission (under section 145(5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the Independent examiner's report

My examination was carried out in accordance with the General Directions given by the charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 ACT.

have not been met: or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alpha Accountancy Services
Chartered Certified Accountants
69 Steward Street
Birmingham
B18 7AF

The date upon which this report was completed is :-
03/06/2024

Birmingham Care Group
Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	31.03.2024 £	31.03.2024 £	31.03.2024 £	31.03.2023 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Funding Received	196,241	-	196,241	143,027
Donation From National Grid	9,157		9,157	
Donation From Eveson	10,000	-	10,000	-
Income sale	22,878		22,878	17,398
Total incoming resources	238,276	-	238,276	160,425
<i>Costs of generating funds</i>				
Costs of generating voluntary income	49,954	-	49,954	54,046
Thornhill Cost	-		-	
Costs of charitable activities	185,027	-	185,027	104,335
<i>Governance costs</i>	-	-	-	-
<i>Other resources expended</i>	-	-	-	-
Total resources expended	234,981	-	234,981	158,381
Net Incoming resources before transfers between funds	3,295	-	3,295	2,044
Gross transfers between funds	-	-	-	-
Net Incoming resourcing before Other recognised gains and losses	3,295	-	3,295	2,044
Other recognised gains and losses				
Net movement in funds	3,295	-	3,295	2,044
Reconciliation of funds				
<i>Total funds brought forward</i>	46,822	-	46,822	46,822
Total Funds carried forward	50,117	-	50,117	48,866

Birmingham Care Group
Statement of Financial Activities
for the year ended 31 March 2024

Income and Expenditure Account
for the year ended 31 March 2024

	31.03.2024	31.03.2023
	£	£
Turnover	238,276	160,425
Direct costs of turnover	234,981	158,381
Gross Surplus	<u>3,295</u>	<u>2,044</u>
Operating Surplus	<u>3,295</u>	<u>2,044</u>
Interest receivable	-	-
Surplus on ordinary activities before tax	<u>3,295</u>	<u>2,044</u>
Surplus for the financial year	<u>3,295</u>	<u>2,044</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>3,295</u>	<u>2,044</u>
All activities derive from continuing operations		

Birmingham Care Group
Statement of Financial Activities
for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2024

	31.03.2024	31.03.2023
Excess of Expenditure over income before realisation of assets	3,295	2,044
Profit per Profit and Loss account	3,295	2,044
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	3,295	2,044

Movements in revenue and capital funds
for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	31.03.2024	31.03.2024	31.03.2024	31.03.2023
	£	£	£	£
Accumulated funds brought forward	46,822	-	46,822	46,822
Recognised gains and losses before transfers	3,295	-	3,295	2,044
	50,117	-	50,117	48,866
Closing revenue accumulated funds	50,117	-	50,117	48,866

Birmingham Care Group
Statement of Financial Activities
for the year ended 31 March 2024

Summary of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	31.03.2024	31.03.2024	31.03.2024	31.03.2024	31.03.2023
				£	£
Revenue accumulated funds	-	50,117	-	50,117	48,866
Total funds	-	50,117	-	50,117	48,866

Birmingham Care Group
Balance Sheet
as at 31 March 2023

	Notes	31.03.2024 £	31.03.2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	6	89,335	31,355
Total fixed assets		89,335	31,355
Current assets			
Debtors	7	6,507	8,207
Cash at bank and in hand		44,488	49,219
Total current assets		50,995	57,426
Creditors:-			
amounts due within one year	8	(7,093)	(9,622)
Net Current assets		43,902	47,804
Total assets less current liabilities		133,237	79,159
Creditors:-			
amounts due after more than one year	9	(83,121)	(32,337)
Provisions for liabilities and charges		-	-
Net assets/liabilities		50,116	46,822
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		50,116	46,822
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		50,116	46,822
Restricted income funds			
Restricted capital funds			
Total restricted funds		-	-
Total charity funds		50,116	46,822

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (**April 2008**)

FIONA RAMDEEN
Trustee
Approved by the board of trustees on 18 May 2023

Birmingham Care Group
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies
Basis of preparation of the accounts

The Financial statements are prepared under the purpose scope and application of SORP and FRSSE 2008 and comply with Financial reporting standard of Accounting Standard Board. SORP60 states Accounts intending to show a true and fair view must be prepared on the going concern assumption and the accruals concept and provide

SORP61 states In meeting the obligation to prepare accounts showing a true and fair view accruals accounts should follow the standards and principles:

(a) Statements of Standard Accounting Practice (SSAPs);

(b) Financial Reporting Standards (FRSs);

(c) Urgent Issues Task Force abstracts (UITFs);

and in addition take note of:

(d) The Interpretation for Public Benefit Entities of the Statement of Principles for Financial Reporting

Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments

Incoming Resources

Funding Received
Activities for generating funds
Interest Income

Recognition of liabilities

SORP363 (a) states

The policy for the recognition of liabilities including constructive obligations should be given. Where the liabilities are included as provisions, the point at which

SORP 367 states - The basis for inclusion of stocks and work in progress (where relevant the amount of unsold or unused goods and materials should be

Fixed assets and depreciation

Motor Vehicle	Depreciation @ 10% Reducing Balance
Fixtures & Fitting	Depreciation @ 10% Reducing Balance
Computer	Depreciation @ 10% Reducing Balance

Birmingham Care Group
Notes to the Accounts
for the year ended 31 March 2024

2 Surplus for the financial year	31.03.2024	31.03.2023
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	238,276	160,425
and after charging:-		
Depreciation of owned fixed assets	9,925	3,602
Rentals under operating leases	34,039	19,742
3 Interest Income	31.03.2024	31.03.2023
	£	£
Other bank deposit interest received	-	-
4 Staff Costs and Emoluments	31.03.2024	31.03.2023
	£	£
Gross Salaries	65,899	35,983
Numbers of full time employees or full time equivalents	31.03.2024	31.03.2023
Engaged on charitable activities	6	6
There were no fees or other remuneration paid to the trustees		
There were no employees with emoluments in excess of £60,000 per annum		

5 Trustees Remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year. **Alternatively** 'No trustees or persons connected with them, other than those shown above, received any remuneration'

6 Tangible functional fixed assets

	Motor vehicle £	Fixture/Fitting £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2023	35,265	5,056	40,321
Additions	-	68,990	68,990
Disposals	-	-	-
At 31 March 2024	<u>35,265</u>	<u>74,046</u>	<u>109,311</u>
Accumulated depreciation and impairment provisions			
At 1 April 2023	6,700	3,351	10,051
Eliminated on disposals	-	-	-
Depreciation on revaluation	-	-	-
Charge for the year	2,856	7,069	9,925
At 31 March 2024	<u>9,556</u>	<u>10,420</u>	<u>19,976</u>
Net book value			
At 31 March 2024	<u>25,709</u>	<u>63,626</u>	<u>89,335</u>
At 31 March 20223	<u>28,565</u>	<u>1,705</u>	<u>30,270</u>

Birmingham Care Group
Notes to the Accounts
for the year ended 31 March 2024

7 Debtors	31.03.2024	31.03.2023
	£	£
Trade debtors	-	-
Other Debtors	6,507	8,207
	<u>6,507</u>	<u>8,207</u>

8 Creditors: amounts falling due within one year	31.03.2024	31.03.2023
	£	£
Obligations under finance lease and hire purchase contracts	-	3,630
PAYE and NI	2,953	5,992
Other DLA Loan	4,140	-
Deferred income and grants in advance (see note 8)	-	-
	<u>7,093</u>	<u>9,622</u>

9 Creditors :- Amounts Falling due after one year	31.03.2024	31.03.2023
	£	£
Bank loans and overdrafts	21,687	32,337
Other Loan	61,434	-
Trade creditors	-	-
Accrued expenses	-	-
Obligations under finance lease and hire purchase contracts	-	-
Deferred income and grants in advance (see note 8)	-	-
	<u>83,121</u>	<u>32,337</u>

10 Analysis of the Net Movement in Funds	31.03.2024	31.03.2023
	£	£
Net movement in funds from Statement of Financial Activities	3,295	2,044
Net resources applied on functional fixed assets	(68,990)	(3,071)
Net movement in funds available for future activities	<u>(65,695)</u>	<u>(1,027)</u>

11 Particulars of Individual Funds and analysis of assets and liabilities representing funds	Unrestricted	Designated	Restricted	Total
At 31 March 2024	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	89,335	-	-	89,335
Current Assets	50,995	-	-	50,995
Current Liabilities	(7,093)	-	-	(7,093)
Long Term Liabilities	(83,121)	-	-	(83,121)
	<u>50,116</u>	<u>-</u>	<u>-</u>	<u>50,116</u>
	£	£	£	£

Birmingham Care Group
Notes to the Accounts
for the year ended 31 March 2024

At 1 April 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	31,355	-	-	31,355
Current Assets	57,426	-	-	57,426
Current Liabilities	(9,622)	-	-	(9,622)
Long Term Liabilities	(32,337)	-	-	(32,337)
	<u>46,822</u>	<u>-</u>	<u>-</u>	<u>46,822</u>

The individual funds included above are :-

Funds at 31.03.2024	Movements in Funds as below	Transfers Between funds	Funds at 31.03.2023
£	£	£	£
<u>46,822</u>	<u>1,251</u>	<u>-</u>	<u>50,116</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
£	£	£	£
<u>238,276</u>	<u>234,981</u>	<u>-</u>	<u>1,251</u>

Birmingham Care Group
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds 31.03.2024 £	Restricted Funds 31.03.2024 £	Total Funds 31.03.2024 £	Prior Period Total Funds 31.03.2023 £
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Funding Received	196,241	-	196,241	143,027
Donation From Eveson	10,000	-	10,000	-
Donation From National Grid	9,157		9,157	
Income sale	22,878		22,878	17,398
Total	238,276	-	238,276	160,425
Total Grants,Legacies & Donations Received	238,276	-	261,154	160,425
Other voluntary income				
Members' Subscriptions	-	-	-	-
Sponsorship income	-	-	-	-
Total other voluntary income	-	-	-	-
Total Voluntary Income	238,276	-	238,276	160,425
Total Incoming Resources	238,276	-	238,276	160,425
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	49,954	-	49,954	51,268
	49,954	-	49,954	51,268
Support costs for generating voluntary income				
Thornhill Cost	-	-	-	2,778
Total costs of generating voluntary income	49,954	-	49,954	54,046
Charitable expenditure				
Management and administration costs				
in support of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	65,899	-	65,899	35,983
Pension contributions charitable employees	957	-	957	-
Staff costs in support of charitable activities	66,856	-	66,856	35,983

Birmingham Care Group
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds 31.03.2024 £	Restricted Funds 31.03.2024 £	Total Funds 31.03.2024 £	Prior Period Total Funds 31.03.2023 £
Indirect costs				
Trainee	356	-	356	-
Van Insurance	1,735	-	1,735	1,227
Motor expenses	3,750	-	3,750	4,222
	5,841	-	5,841	5,449
Premises Costs				
Rent payable	34,039	-	34,039	19,742
Thornhill Rent	-	-	-	7,200
Insurance	1,358	-	1,358	1,398
Light and heat	6,287	-	6,287	-
Cleaning	7,932	-	7,932	1,595
Premises repairs and renewals	497	-	497	443
	50,113	-	50,113	30,378
General administrative expenses:				
Telephone and fax	1,303	-	1,303	1,054
Stationery and printing	989	-	989	-
Interest on Loan	-	-	-	974
Subscriptions	-	-	-	355
Uniform/clothing costs	891	-	891	-
Advertising/Website	9,068	-	9,068	2,412
Bank charges	2,561	-	2,561	1,591
Sundry expenses	1,509	-	1,509	209
	16,321	-	16,321	6,595
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	2,975	-	2,975	3,370
Consultancy fees	29,752	-	29,752	18,958
Professional fees	3,244	-	3,244	-
	35,971	-	35,971	22,328
Other support costs				
Depreciation of assets used for charitable purposes	9,925	-	9,925	3,602
	9,925	-	9,925	3,602
Total Support costs	185,027	-	185,027	104,335

Support costs for grants paid

Total Expended on Charitable Activities	185,027	-	185,027	104,335
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Appendices to the Statement of Financial Activities
for the year ended 31 March 2024

Birmingham Care Group

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2024

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	31.03.2024 Total	31.12.2023 Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Funding Received	196,241	-	-	-	-	-	196,241	143,027
Donation From Eveson	10,000	-	-	-	-	-	10,000	-
Income sale	22,878						22,878	17,398
Donation From National Grid	9,157	-	-	-	-	-	9,157	-
<i>Incoming resources from charitable activities</i>	-	-	-	-	-	-	-	-
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-
Total Incoming Resources	238,276	-	-	-	-	-	238,276	160,425
<i>Costs of generating funds</i>								
Costs of generating voluntary income	49,954	-	-	-	-	-	49,954	54,046
Thornhill Cost	-						-	
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Total Support costs</i>	185,027	-	-	-	-	-	185,027	104,335
Total resources expended	234,981	-	-	-	-	-	234,981	158,381
Net Incoming Resources by activity	3,295	-	-	-	-	-	3,295	2,044

Birmingham Care Group

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 31 March 2022

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2,023 Total	2,022 Total
Nature of support costs	£	£	£	£	£	£	£	£
Management	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Total support costs analysed by activity	-	-	-	-	-	-	-	-

	31.03.2024 £	31.03.2023 £
The above amounts are shown in the accounts as		
Support costs for generating voluntary income	49,954	54,046
Support costs for fundraising trading	-	-
Support costs(depreciation of Fixed Assets) for charitable activities	9,925	3,602
Support costs for grants paid	-	-
	59,879	57,648