

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
SANDWELL MULTI CARE GROUP**

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

SANDWELL MULTI CARE GROUP

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FOR THE YEAR ENDED 31 MARCH 2021**

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SANDWELL MULTI CARE GROUP
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 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

The charity delivers a variety of services to both children and adults who live in the Sandwell Borough who have severe learning disabilities and / or additional difficulties.

The Charity's work is based around providing an individualised care and support service, which meet the needs of the individuals and their families. We aim to ensure that each individual receives a positive experience.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517091

Principal address

15 Brook House
Brook Street Business Centre
Brook Street
Tipton
West Midlands
DY4 9DD

Trustees

Mrs J Poole Chair
Mrs D Rabone Secretary
Mrs S Owen Vice Chair
A Owen Trustee
P Bennett Treasurer
Mrs C Wheatley Trustee
Mrs D Westcott Trustee
Mrs N Harhill Trustee
Dr A D Walker Trustee

Independent Examiner

E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Approved by order of the board of trustees on 10 January 2022 and signed on its behalf by:



Mrs J Poole - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWELL MULTI CARE GROUP**

Independent examiner's report to the trustees of Sandwell Multi Care Group

I report to the charity trustees on my examination of the accounts of Sandwell Multi Care Group (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven Lomas
FCCA
E R Grove & Co Limited
Grove House
Coombs Wood Court
Steel Park Road
Halesowen
West Midlands
B62 8BF

10 January 2022

SANDWELL MULTI CARE GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	498,732	-	498,732	478,477
Charitable activities	5				
Sandwell MBC Grant		29,669	-	29,669	-
ELDC Grant		21,003	-	21,003	-
Other trading activities	3	7,718	-	7,718	18,387
Investment income	4	9	-	9	28
Other income		5,802	-	5,802	-
Total		<u>562,933</u>	<u>-</u>	<u>562,933</u>	<u>496,892</u>
EXPENDITURE ON					
Raising funds	6	551,090	-	551,090	293,812
Other		-	-	-	230,045
Total		<u>551,090</u>	<u>-</u>	<u>551,090</u>	<u>523,857</u>
NET INCOME/(EXPENDITURE)		<u>11,843</u>	<u>-</u>	<u>11,843</u>	<u>(26,965)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		321,008	-	321,008	347,973
TOTAL FUNDS CARRIED FORWARD		<u><u>332,851</u></u>	<u><u>-</u></u>	<u><u>332,851</u></u>	<u><u>321,008</u></u>

The notes form part of these financial statements

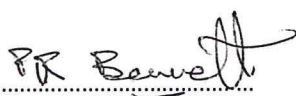
SANDWELL MULTI CARE GROUP

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	65,248	-	65,248	66,680
CURRENT ASSETS					
Debtors	12	37,189	-	37,189	46,437
Cash at bank and in hand		238,665	-	238,665	214,702
		<u>275,854</u>	<u>-</u>	<u>275,854</u>	<u>261,139</u>
CREDITORS					
Amounts falling due within one year	13	(8,251)	-	(8,251)	(6,811)
NET CURRENT ASSETS		<u>267,603</u>	<u>-</u>	<u>267,603</u>	<u>254,328</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>332,851</u>	<u>-</u>	<u>332,851</u>	<u>321,008</u>
NET ASSETS		<u>332,851</u>	<u>-</u>	<u>332,851</u>	<u>321,008</u>
FUNDS	14				
Unrestricted funds				332,851	321,008
TOTAL FUNDS				<u>332,851</u>	<u>321,008</u>

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


.....
J Poole - Trustee


.....
P Bennett - Trustee

SANDWELL MULTI CARE GROUP

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	23,954	(47,629)
Net cash provided by/(used in) operating activities		<u>23,954</u>	<u>(47,629)</u>
Cash flows from investing activities			
Interest received		9	28
Net cash provided by investing activities		<u>9</u>	<u>28</u>
Change in cash and cash equivalents in the reporting period		<u>23,963</u>	<u>(47,601)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>214,702</u>	<u>262,303</u>
Cash and cash equivalents at the end of the reporting period		<u><u>238,665</u></u>	<u><u>214,702</u></u>

The notes form part of these financial statements

SANDWELL MULTI CARE GROUP

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	11,843	(26,965)
Adjustments for:		
Depreciation charges	1,432	1,432
Interest received	(9)	(28)
Decrease/(increase) in debtors	9,248	(4,680)
Increase/(decrease) in creditors	1,440	(17,388)
Net cash provided by/(used in) operations	<u>23,954</u>	<u>(47,629)</u>

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	214,702	23,963	238,665
	<u>214,702</u>	<u>23,963</u>	<u>238,665</u>
Total	<u>214,702</u>	<u>23,963</u>	<u>238,665</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category they are apportioned between the categories according to the nature of the cost. A detailed analysis of the allocation of costs is given in the notes to the accounts.

Tangible fixed assets

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

Freehold property - 2% on cost

Taxation

Any surplus of the charity's income over expenditure is applied solely for the purposes of the charity and its activities are the primary purpose of the charity. Accordingly, the charity is exempt from liability to taxation.

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.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and gifts	1,552	4,904
Local authority / Direct payments	497,180	473,573
	<u>498,732</u>	<u>478,477</u>

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Shop income	5,958	14,995
Bungalow income	1,760	3,392
	<u>7,718</u>	<u>18,387</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	9	28
	<u>9</u>	<u>28</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Grants received	Sandwell MBC Grant	29,669	-
Grants received	ELDC Grant	21,003	-
		<u>50,672</u>	<u>-</u>

6. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Staff costs	302,521	280,530
Support costs	224,964	-
	<u>527,485</u>	<u>280,530</u>

Other trading activities

	2021 £	2020 £
Purchases	18,529	13,282
Support costs	5,076	-
	<u>23,605</u>	<u>13,282</u>
Aggregate amounts	<u>551,090</u>	<u>293,812</u>

7. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Raising donations and legacies	215,593	325	9,046	-	224,964
Other trading activities	-	-	-	5,076	5,076
	<u>215,593</u>	<u>325</u>	<u>9,046</u>	<u>5,076</u>	<u>230,040</u>

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

There was no remuneration paid to trustees during the year.

Trustees' expenses

There were no expenses reimbursed to trustees' during 2021 (2020: £Nil)

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	416,866	396,121
Social security costs	18,042	17,162
Other pension costs	5,558	5,342
	<u>440,466</u>	<u>418,625</u>

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

	2021	2020
Administrative and support staff	<u>45</u>	<u>50</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	478,477	-	478,477
Other trading activities	18,387	-	18,387
Investment income	28	-	28
Total	<u>496,892</u>	<u>-</u>	<u>496,892</u>
EXPENDITURE ON			
Raising funds	293,812	-	293,812
Other	230,045	-	230,045
Total	<u>523,857</u>	<u>-</u>	<u>523,857</u>
NET INCOME/(EXPENDITURE)	<u>(26,965)</u>	<u>-</u>	<u>(26,965)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	347,973	-	347,973
TOTAL FUNDS CARRIED FORWARD	<u>321,008</u>	<u>-</u>	<u>321,008</u>

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2020 and 31 March 2021	71,692
DEPRECIATION	
At 1 April 2020	5,012
Charge for year	1,432
At 31 March 2021	6,444
NET BOOK VALUE	
At 31 March 2021	65,248
At 31 March 2020	66,680

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Outstanding contract income	34,438	40,352
Prepayments and accrued income	2,751	6,085
	<u>37,189</u>	<u>46,437</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	5,483	5,128
Other creditors	2,768	1,683
	<u>8,251</u>	<u>6,811</u>

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	321,008	11,843	332,851
TOTAL FUNDS	<u>321,008</u>	<u>11,843</u>	<u>332,851</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	562,933	(551,090)	11,843
TOTAL FUNDS	<u>562,933</u>	<u>(551,090)</u>	<u>11,843</u>

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	347,973	(26,965)	321,008
TOTAL FUNDS	<u>347,973</u>	<u>(26,965)</u>	<u>321,008</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	496,892	(523,857)	(26,965)
TOTAL FUNDS	<u>496,892</u>	<u>(523,857)</u>	<u>(26,965)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	347,973	(15,122)	332,851
TOTAL FUNDS	<u>347,973</u>	<u>(15,122)</u>	<u>332,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,059,825	(1,074,947)	(15,122)
TOTAL FUNDS	<u>1,059,825</u>	<u>(1,074,947)</u>	<u>(15,122)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

SANDWELL MULTI CARE GROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	1,552	4,904
Local authority / Direct payments	497,180	473,573
	<u>498,732</u>	<u>478,477</u>
Other trading activities		
Shop income	5,958	14,995
Bungalow income	1,760	3,392
	<u>7,718</u>	<u>18,387</u>
Investment income		
Deposit account interest	9	28
Charitable activities		
Grants received	50,672	-
Other income		
Coronavirus job retention grants received	5,802	-
	<u>562,933</u>	<u>496,892</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	292,443	273,165
Social security	10,078	7,365
	<u>302,521</u>	<u>280,530</u>
Other trading activities		
Shop expenses	5,804	4,107
Bungalow expenses	12,725	9,175
	<u>18,529</u>	<u>13,282</u>
Support costs		
Management		
Wages	124,423	122,956
Social security	7,964	9,797
Pensions	5,558	5,342
Protective clothing	4,973	1,944
Insurance	7,202	9,191
Travelling	33,922	33,122
Telephone	2,986	2,488
Postage and stationery	2,742	2,354
Contribution to upkeep of premises	20,632	19,922
Sundries	1,468	2,857
Training costs	-	2,753
Consultancy	3,723	4,797
	<u>215,593</u>	<u>217,523</u>
Finance		
Bank charges	325	322

This page does not form part of the statutory financial statements

SANDWELL MULTI CARE GROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Finance		
Other		
Care standard expenses	7,012	3,942
Care attendants expenses	602	1,690
Freehold property	1,432	1,432
	<u>9,046</u>	<u>7,064</u>
 Governance costs		
Accountancy	<u>5,076</u>	<u>5,136</u>
Total resources expended	<u>551,090</u>	<u>523,857</u>
Net income/(expenditure)	<u><u>11,843</u></u>	<u><u>(26,965)</u></u>

This page does not form part of the statutory financial statements