

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Cash Flow Statement	5
Notes to the Cash Flow Statement	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**SANDWELL MULTI CARE GROUP**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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  
Mr A Owen Trustee  
Mr P Bennett Treasurer  
Mrs C Wheatley Trustee  
Mrs D Westcott Trustee  
Mrs N Hartill 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 ..... *8th January 24* ..... 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 2023.

### 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 member of the Association of Chartered Certified Accountants, 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

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

8 January 2024

**SANDWELL MULTI CARE GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	492,240	-	492,240	482,025
<b>Charitable activities</b>	5				
Sandwell MBC Grant income		-	-	-	18,765
ELDC Grant income		-	-	-	10,667
Other trading activities	3	32,483	-	32,483	34,168
Investment income	4	46	-	46	2
<b>Total</b>		<u>524,769</u>	<u>-</u>	<u>524,769</u>	<u>545,627</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	573,149	-	573,149	566,083
<b>NET INCOME/(EXPENDITURE)</b>		<u>(48,380)</u>	<u>-</u>	<u>(48,380)</u>	<u>(20,456)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		312,395	-	312,395	332,851
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>264,015</u>	<u>-</u>	<u>264,015</u>	<u>312,395</u>

The notes form part of these financial statements

**SANDWELL MULTI CARE GROUP**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	62,384	-	62,384	63,816
<b>CURRENT ASSETS</b>					
Debtors	12	41,739	-	41,739	36,922
Cash at bank and in hand		169,321	-	169,321	223,294
		<u>211,060</u>	<u>-</u>	<u>211,060</u>	<u>260,216</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(9,429)	-	(9,429)	(11,637)
<b>NET CURRENT ASSETS</b>		<u>201,631</u>	<u>-</u>	<u>201,631</u>	<u>248,579</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>264,015</u>	<u>-</u>	<u>264,015</u>	<u>312,395</u>
<b>NET ASSETS</b>		<u>264,015</u>	<u>-</u>	<u>264,015</u>	<u>312,395</u>
<b>FUNDS</b>	14				
Unrestricted funds				264,015	312,395
<b>TOTAL FUNDS</b>				<u>264,015</u>	<u>312,395</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th January 24 and were signed on its behalf by:

Jm Poole  
Mrs J Poole - Trustee

PR Bennett  
Mr P Bennett - Trustee



**SANDWELL MULTI CARE GROUP**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(54,019)	(15,373)
Net cash used in operating activities		<u>(54,019)</u>	<u>(15,373)</u>
<b>Cash flows from investing activities</b>			
Interest received		46	2
Net cash provided by investing activities		<u>46</u>	<u>2</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(53,973)</u>	<u>(15,371)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>223,294</u>	<u>238,665</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>169,321</u></u>	<u><u>223,294</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 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(48,380)	(20,456)
<b>Adjustments for:</b>		
Depreciation charges	1,432	1,432
Interest received	(46)	(2)
(Increase)/decrease in debtors	(4,817)	267
(Decrease)/increase in creditors	(2,208)	3,386
<b>Net cash used in operations</b>	<u>(54,019)</u>	<u>(15,373)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	223,294	(53,973)	169,321
	<u>223,294</u>	<u>(53,973)</u>	<u>169,321</u>
<b>Total</b>	<u>223,294</u>	<u>(53,973)</u>	<u>169,321</u>



## SANDWELL MULTI CARE GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 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

	2023	2022
	£	£
Donations and gifts	1,626	7,477
Local authority / Direct payments	490,614	474,548
	<u>492,240</u>	<u>482,025</u>

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Shop income	18,748	18,718
Bungalow income	13,735	15,450
	<u>32,483</u>	<u>34,168</u>

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	46	2
	<u>46</u>	<u>2</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Grants received	-	18,765
Grants received	-	10,667
	<u>-</u>	<u>29,432</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Staff costs	284,202	323,854
Support costs	261,054	223,516
	<u>545,256</u>	<u>547,370</u>

**Other trading activities**

	2023	2022
	£	£
Purchases	27,893	18,713
	<u>27,893</u>	<u>18,713</u>
Aggregate amounts	<u>573,149</u>	<u>566,083</u>

**7. SUPPORT COSTS**

	Management	Finance	Other	Governance	Totals
	£	£	£	costs £	£
Raising donations and legacies	252,881	378	2,635	5,160	261,054
	<u>252,881</u>	<u>378</u>	<u>2,635</u>	<u>5,160</u>	<u>261,054</u>

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**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 2023 (2022: £Nil)

**9. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	429,188	434,067
Social security costs	21,999	20,367
Other pension costs	5,746	5,493
	<u>456,933</u>	<u>459,927</u>

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

	2023	2022
Administrative and support staff	<u>41</u>	<u>45</u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	482,025	-	482,025
<b>Charitable activities</b>			
Sandwell MBC Grant income	18,765	-	18,765
ELDC Grant income	10,667	-	10,667
Other trading activities	34,168	-	34,168
Investment income	2	-	2
<b>Total</b>	<u>545,627</u>	<u>-</u>	<u>545,627</u>
<b>EXPENDITURE ON</b>			
Raising funds	566,083	-	566,083
<b>NET INCOME/(EXPENDITURE)</b>	<u>(20,456)</u>	<u>-</u>	<u>(20,456)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	332,851	-	332,851
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>312,395</u>	<u>-</u>	<u>312,395</u>

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	71,692
<b>DEPRECIATION</b>	
At 1 April 2022	7,876
Charge for year	1,432
At 31 March 2023	9,308
<b>NET BOOK VALUE</b>	
At 31 March 2023	62,384
At 31 March 2022	63,816

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Outstanding contract income	38,988	34,171
Prepayments and accrued income	2,751	2,751
	41,739	36,922

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	1,870	-
Taxation and social security	5,587	9,407
Other creditors	1,972	2,230
	9,429	11,637

**14. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	312,395	(48,380)	264,015
<b>TOTAL FUNDS</b>	312,395	(48,380)	264,015

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	524,769	(573,149)	(48,380)
<b>TOTAL FUNDS</b>	524,769	(573,149)	(48,380)



**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**14. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	332,851	(20,456)	312,395
<b>TOTAL FUNDS</b>	<u>332,851</u>	<u>(20,456)</u>	<u>312,395</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	545,627	(566,083)	(20,456)
<b>TOTAL FUNDS</b>	<u>545,627</u>	<u>(566,083)</u>	<u>(20,456)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	332,851	(68,836)	264,015
<b>TOTAL FUNDS</b>	<u>332,851</u>	<u>(68,836)</u>	<u>264,015</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 £
<b>Unrestricted funds</b>			
General fund	1,070,396	(1,139,232)	(68,836)
<b>TOTAL FUNDS</b>	<u>1,070,396</u>	<u>(1,139,232)</u>	<u>(68,836)</u>

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.



**SANDWELL MULTI CARE GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	1,626	7,477
Local authority / Direct payments	490,614	474,548
	<u>492,240</u>	<u>482,025</u>
<b>Other trading activities</b>		
Shop income	18,748	18,718
Bungalow income	13,735	15,450
	<u>32,483</u>	<u>34,168</u>
<b>Investment income</b>		
Deposit account interest	46	2
<b>Charitable activities</b>		
Grants received	-	29,432
	<u>524,769</u>	<u>545,627</u>
<b>Total incoming resources</b>		
	524,769	545,627
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	273,982	311,755
Social security	10,220	12,099
	<u>284,202</u>	<u>323,854</u>
<b>Other trading activities</b>		
Shop expenses	5,542	7,608
Bungalow expenses	22,351	11,105
	<u>27,893</u>	<u>18,713</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	155,206	122,312
Social security	11,779	8,268
Pensions	5,746	5,493
Protective clothing	-	858
Insurance	8,778	7,783
Travelling	39,867	35,721
Telephone	2,972	2,960
Postage and stationery	3,107	2,562
Contribution to upkeep of premises	20,985	20,790
Sundries	718	2,560
Consultancy	3,723	3,723
Training	-	773
	<u>252,881</u>	<u>213,803</u>
<b>Finance</b>		
Bank charges	378	197
<b>Other</b>		
Care standard expenses	120	1,969
Carried forward	120	1,969

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 2023**

	2023 £	2022 £
<b>Other</b>		
Brought forward	120	1,969
Care attendants expenses	1,083	991
Freehold property	1,432	1,432
	<u>2,635</u>	<u>4,392</u>
 <b>Governance costs</b>		
Accountancy	5,160	5,124
	<u>573,149</u>	<u>566,083</u>
Total resources expended		
<b>Net expenditure</b>	<u>(48,380)</u>	<u>(20,456)</u>