

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
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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**SANDWELL MULTI CARE GROUP**  
**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 31 March 2024. 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 11 November 2024 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 2024.

### 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

11 November 2024

**SANDWELL MULTI CARE GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	579,099	-	579,099	492,240
Other trading activities	3	19,877	-	19,877	18,748
Investment income	4	5,286	-	5,286	(8,570)
<b>Total</b>		<u>604,262</u>	<u>-</u>	<u>604,262</u>	<u>502,418</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	604,377	-	604,377	550,798
<b>NET INCOME/(EXPENDITURE)</b>		<u>(115)</u>	<u>-</u>	<u>(115)</u>	<u>(48,380)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		264,015	-	264,015	312,395
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>263,900</u></u>	<u><u>-</u></u>	<u><u>263,900</u></u>	<u><u>264,015</u></u>

The notes form part of these financial statements

**SANDWELL MULTI CARE GROUP**

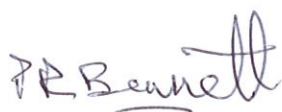
**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Investment property	10	62,384	-	62,384	62,384
<b>CURRENT ASSETS</b>					
Debtors	11	54,347	-	54,347	41,739
Cash at bank and in hand		165,924	-	165,924	169,321
		<u>220,271</u>	<u>-</u>	<u>220,271</u>	<u>211,060</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(18,755)	-	(18,755)	(9,429)
<b>NET CURRENT ASSETS</b>		<u>201,516</u>	<u>-</u>	<u>201,516</u>	<u>201,631</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		263,900	-	263,900	264,015
<b>NET ASSETS</b>		<u>263,900</u>	<u>-</u>	<u>263,900</u>	<u>264,015</u>
<b>FUNDS</b>	13				
Unrestricted funds				263,900	264,015
<b>TOTAL FUNDS</b>				<u>263,900</u>	<u>264,015</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:



Mrs J Poole - Trustee



Mr P Bennette - Trustee



**SANDWELL MULTI CARE GROUP**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(3,684)	(54,019)
Net cash used in operating activities		<u>(3,684)</u>	<u>(54,019)</u>
<b>Cash flows from investing activities</b>			
Interest received		287	46
Net cash provided by investing activities		<u>287</u>	<u>46</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(3,397)</u>	<u>(53,973)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>169,321</u>	<u>223,294</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>165,924</u></u>	<u><u>169,321</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 2024**

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

	2024 £	2023 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(115)	(48,380)
<b>Adjustments for:</b>		
Depreciation charges	-	1,432
Interest received	(287)	(46)
Increase in debtors	(12,608)	(4,817)
Increase/(decrease) in creditors	9,326	(2,208)
<b>Net cash used in operations</b>	<u>(3,684)</u>	<u>(54,019)</u>

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

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	169,321	(3,397)	165,924
	<u>169,321</u>	<u>(3,397)</u>	<u>165,924</u>
<b>Total</b>	<u>169,321</u>	<u>(3,397)</u>	<u>165,924</u>



## SANDWELL MULTI CARE GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 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.

Investment income is earned through holding assets for investment purposes including interest and rent. Where the amount can be measured reliably, investment income is recorded net of costs.

##### **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.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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

	2024	2023
	£	£
Donations and gifts	7,049	1,626
Local authority / Direct payments	572,050	490,614
	<u>579,099</u>	<u>492,240</u>

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Shop income	19,877	18,748
	<u>19,877</u>	<u>18,748</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Bungalow rents received	14,733	13,735
Bungalow expenditure	(9,734)	(22,351)
Deposit account interest	287	46
	<u>5,286</u>	<u>(8,570)</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Staff costs	338,859	284,202
Support costs	260,464	261,054
	<u>599,323</u>	<u>545,256</u>

**Other trading activities**

	2024	2023
	£	£
Purchases	5,054	5,542
	<u>5,054</u>	<u>5,542</u>
Aggregate amounts	<u>604,377</u>	<u>550,798</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Raising donations and legacies	250,363	379	4,382	5,340	260,464
	<u>250,363</u>	<u>379</u>	<u>4,382</u>	<u>5,340</u>	<u>260,464</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There was no remuneration paid to trustees during the year.

**Trustees' expenses**

There were no expenses reimbursed to trustees' during 2024 (2023: £Nil)

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	467,830	429,188
Social security costs	26,514	21,999
Other pension costs	7,203	5,746
	<u>501,547</u>	<u>456,933</u>

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

	2024	2023
Administrative and support staff	<u>32</u>	<u>41</u>

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

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	492,240	-	492,240
Other trading activities	18,748	-	18,748
Investment income	(8,570)	-	(8,570)
<b>Total</b>	<u>502,418</u>	<u>-</u>	<u>502,418</u>
<b>EXPENDITURE ON</b>			
Raising funds	550,798	-	550,798
<b>NET INCOME/(EXPENDITURE)</b>	<u>(48,380)</u>	<u>-</u>	<u>(48,380)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	312,395	-	312,395
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>264,015</u>	<u>-</u>	<u>264,015</u>

**10. INVESTMENT PROPERTY**

<b>FAIR VALUE</b>	£
At 1 April 2023 and 31 March 2024	<u>71,692</u>
<b>AMORTISATION</b>	
At 1 April 2023 and 31 March 2024	<u>9,308</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>62,384</u>
At 31 March 2023	<u>62,384</u>

**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024 £	2023 £
Outstanding contract income	49,402	38,988
Prepayments and accrued income	4,945	2,751
	<u>54,347</u>	<u>41,739</u>

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

	2024 £	2023 £
Trade creditors	10,040	1,870
Taxation and social security	6,413	5,587
Other creditors	2,302	1,972
	<u>18,755</u>	<u>9,429</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	264,015	(115)	263,900
	<u>264,015</u>	<u>(115)</u>	<u>263,900</u>
<b>TOTAL FUNDS</b>	<u>264,015</u>	<u>(115)</u>	<u>263,900</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	604,262	(604,377)	(115)
	<u>604,262</u>	<u>(604,377)</u>	<u>(115)</u>
<b>TOTAL FUNDS</b>	<u>604,262</u>	<u>(604,377)</u>	<u>(115)</u>

Comparatives for 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
	<u>312,395</u>	<u>(48,380)</u>	<u>264,015</u>
<b>TOTAL FUNDS</b>	<u>312,395</u>	<u>(48,380)</u>	<u>264,015</u>



**SANDWELL MULTI CARE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**13. MOVEMENT IN FUNDS - continued**

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	502,418	(550,798)	(48,380)
<b>TOTAL FUNDS</b>	<u>502,418</u>	<u>(550,798)</u>	<u>(48,380)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	312,395	(48,495)	263,900
<b>TOTAL FUNDS</b>	<u>312,395</u>	<u>(48,495)</u>	<u>263,900</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	1,106,680	(1,155,175)	(48,495)
<b>TOTAL FUNDS</b>	<u>1,106,680</u>	<u>(1,155,175)</u>	<u>(48,495)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**SANDWELL MULTI CARE GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	7,049	1,626
Local authority / Direct payments	572,050	490,614
	<hr/> 579,099	<hr/> 492,240
<b>Other trading activities</b>		
Shop income	19,877	18,748
<b>Investment income</b>		
Bungalow rents received	14,733	13,735
Bungalow expenditure	(9,734)	(22,351)
Deposit account interest	287	46
	<hr/> 5,286	<hr/> (8,570)
<b>Total incoming resources</b>	604,262	502,418
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	323,396	273,982
Social security	15,463	10,220
	<hr/> 338,859	<hr/> 284,202
<b>Other trading activities</b>		
Shop expenses	5,054	5,542
<b>Support costs</b>		
<b>Management</b>		
Wages	144,434	155,206
Social security	11,051	11,779
Pensions	7,203	5,746
Insurance	9,716	8,778
Travelling	42,883	39,867
Telephone	4,217	2,972
Postage and stationery	1,133	3,107
Contribution to upkeep of premises	24,629	20,985
Sundries	1,374	718
Consultancy	3,723	3,723
	<hr/> 250,363	<hr/> 252,881
<b>Finance</b>		
Bank charges	379	378
<b>Other</b>		
Care standard expenses	3,306	120
Care attendants expenses	1,076	1,083
Impairment losses for tangible fixed assets	-	1,432
	<hr/> 4,382	<hr/> 2,635
<b>Governance costs</b>		
Accountancy	5,340	5,160

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 2024

	2024 £	2023 £
Total resources expended	604,377	550,798
Net expenditure	<u>(115)</u>	<u>(48,380)</u>