

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
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 2025**

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SANDWELL MULTI CARE GROUP
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

14 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 R Parkes Trustee (appointed 19.8.24)

Independent Examiner

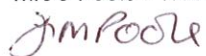
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PUBLIC BENEFIT

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 12 November 2025 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 2025.

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

Date:

SANDWELL MULTI CARE GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	592,078	-	592,078	579,099
Other trading activities	3	18,088	-	18,088	19,877
Investment income	4	6,297	-	6,297	5,286
Total		<u>616,463</u>	<u>-</u>	<u>616,463</u>	<u>604,262</u>
EXPENDITURE ON					
Raising funds	5	631,168	-	631,168	604,377
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(14,705)	-	(14,705)	(115)
RECONCILIATION OF FUNDS					
Total funds brought forward		263,900	-	263,900	264,015
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>249,195</u></u>	<u><u>-</u></u>	<u><u>249,195</u></u>	<u><u>263,900</u></u>

The notes form part of these financial statements

SANDWELL MULTI CARE GROUP

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investment property	10	62,384	-	62,384	62,384
CURRENT ASSETS					
Debtors	11	60,009	-	60,009	54,347
Cash at bank and in hand		149,204	-	149,204	165,924
		<u>209,213</u>	<u>-</u>	<u>209,213</u>	<u>220,271</u>
CREDITORS					
Amounts falling due within one year	12	(22,402)	-	(22,402)	(18,755)
NET CURRENT ASSETS		<u>186,811</u>	<u>-</u>	<u>186,811</u>	<u>201,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>249,195</u>	<u>-</u>	<u>249,195</u>	<u>263,900</u>
NET ASSETS		<u>249,195</u>	<u>-</u>	<u>249,195</u>	<u>263,900</u>
FUNDS	13				
Unrestricted funds				249,195	263,900
TOTAL FUNDS				<u>249,195</u>	<u>263,900</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th November 25 and were signed on its behalf by:


Mrs J Poole - Trustee


Mr P Bennett - Trustee

SANDWELL MULTI CARE GROUP

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(17,150)	(3,684)
Net cash used in operating activities		<u>(17,150)</u>	<u>(3,684)</u>
Cash flows from investing activities			
Interest received		430	287
Net cash provided by investing activities		<u>430</u>	<u>287</u>
Change in cash and cash equivalents in the reporting period		<u>(16,720)</u>	<u>(3,397)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>165,924</u>	<u>169,321</u>
Cash and cash equivalents at the end of the reporting period		<u><u>149,204</u></u>	<u><u>165,924</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 2025**

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

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(14,705)	(115)
Adjustments for:		
Interest received	(430)	(287)
Increase in debtors	(5,662)	(12,608)
Increase in creditors	3,647	9,326
Net cash used in operations	<u>(17,150)</u>	<u>(3,684)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	165,924	(16,720)	149,204
	<u>165,924</u>	<u>(16,720)</u>	<u>149,204</u>
Total	<u>165,924</u>	<u>(16,720)</u>	<u>149,204</u>

SANDWELL MULTI CARE GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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

	2025	2024
	£	£
Donations and gifts	3,362	7,049
Local authority / Direct payments	588,716	572,050
	<u>592,078</u>	<u>579,099</u>

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	18,088	19,877
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bungalow rents received	17,829	14,733
Bungalow expenditure	(11,962)	(9,734)
Deposit account interest	430	287
	<u> </u>	<u> </u>
	6,297	5,286
	<u> </u>	<u> </u>

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	369,819	338,859
Support costs	255,418	260,464
	<u> </u>	<u> </u>
	625,237	599,323
	<u> </u>	<u> </u>

Other trading activities

	2025	2024
	£	£
Purchases	5,931	5,054
	<u> </u>	<u> </u>
Aggregate amounts	631,168	604,377
	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Management	Finance	Other	Governance	Totals
	£	£	£	costs	£
	£	£	£	£	£
Raising donations and legacies	245,817	1	4,260	5,340	255,418
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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 2025 (2024: £Nil).

During the year the company paid £4,320 (2024: £4,320) to Owen & Co (Accountants) Limited for the provision of payroll and pension services. Adrian Owen (trustee) has a controlling interest in Owen & co (Accountants) Limited.

The trustees believe the service meets the conditions to allow the charity to pay a trustee or connected person for providing a service to the charity.

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	497,555	467,830
Social security costs	30,102	26,514
Other pension costs	7,748	7,203
	<u>535,405</u>	<u>501,547</u>

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

	2025	2024
Administrative and support staff	<u>31</u>	<u>32</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	579,099	-	579,099
Other trading activities	19,877	-	19,877
Investment income	5,286	-	5,286
	<u>604,262</u>	<u>-</u>	<u>604,262</u>
Total			
	<u>604,262</u>	<u>-</u>	<u>604,262</u>
EXPENDITURE ON			
Raising funds	604,377	-	604,377
	<u>604,377</u>	<u>-</u>	<u>604,377</u>
NET INCOME/(EXPENDITURE)	(115)	-	(115)
RECONCILIATION OF FUNDS			
Total funds brought forward	264,015	-	264,015
	<u>264,015</u>	<u>-</u>	<u>264,015</u>
TOTAL FUNDS CARRIED FORWARD	<u>263,900</u>	<u>-</u>	<u>263,900</u>

10. INVESTMENT PROPERTY

FAIR VALUE	£
At 1 April 2024	
and 31 March 2025	<u>71,692</u>
AMORTISATION	
At 1 April 2024	
and 31 March 2025	<u>9,308</u>
NET BOOK VALUE	
At 31 March 2025	<u>62,384</u>
At 31 March 2024	<u>62,384</u>

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Outstanding contract income	54,575	49,402
Prepayments and accrued income	5,434	4,945
	<u>60,009</u>	<u>54,347</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	13,152	10,040
Taxation and social security	7,036	6,413
Other creditors	2,214	2,302
	<u>22,402</u>	<u>18,755</u>

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	263,900	(14,705)	249,195
	<u>263,900</u>	<u>(14,705)</u>	<u>249,195</u>
TOTAL FUNDS	<u>263,900</u>	<u>(14,705)</u>	<u>249,195</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	616,463	(631,168)	(14,705)
	<u>616,463</u>	<u>(631,168)</u>	<u>(14,705)</u>
TOTAL FUNDS	<u>616,463</u>	<u>(631,168)</u>	<u>(14,705)</u>

Comparatives for movement in funds

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

SANDWELL MULTI CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	264,015	(14,820)	249,195
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>264,015</u>	<u>(14,820)</u>	<u>249,195</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	1,220,725	(1,235,545)	(14,820)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,220,725</u>	<u>(1,235,545)</u>	<u>(14,820)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

SANDWELL MULTI CARE GROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	3,362	7,049
Local authority / Direct payments	588,716	572,050
	<hr/> 592,078	<hr/> 579,099
Other trading activities		
Shop income	18,088	19,877
Investment income		
Bungalow rents received	17,829	14,733
Bungalow expenditure	(11,962)	(9,734)
Deposit account interest	430	287
	<hr/> 6,297	<hr/> 5,286
Total incoming resources	616,463	604,262
EXPENDITURE		
Raising donations and legacies		
Wages	351,145	323,396
Social security	18,674	15,463
	<hr/> 369,819	<hr/> 338,859
Other trading activities		
Shop expenses	5,931	5,054
Support costs		
Management		
Wages	146,410	144,434
Social security	11,428	11,051
Pensions	7,748	7,203
Insurance	10,305	9,716
Travelling	42,771	42,883
Telephone	4,154	4,217
Postage and stationery	1,582	1,133
Contribution to upkeep of premises	16,353	24,629
Sundries	1,343	1,374
Consultancy	3,723	3,723
	<hr/> 245,817	<hr/> 250,363
Finance		
Bank charges	1	379
Other		
Care standard expenses	3,233	3,306
Care attendants expenses	1,027	1,076
	<hr/> 4,260	<hr/> 4,382
Governance costs		
Accountancy	5,340	5,340

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 2025

	2025 £	2024 £
Total resources expended	631,168	604,377
Net expenditure	(14,705)	(115)