

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LTD

England & Wales · Charity number 702019

Details

Other names	BIRMINGHAM MULTI-HANDICAP SUPPORT SERVICES
Status	Registered
Legal form	Charitable company
Company number	02399075
Registered	1989-09-26
Register	View on the Charity Commission register

Contact

Address	Unit E Pinewood Bell Heath Way Birmingham B32 3BZ
Phone	01214728220
Email	enquiries@birmingham-multicare.org
Website	www.birmingham-multicare.org

Activities

Objects: TO PROMOTE THE RELIEF OF PERSONS HAVING MULTIPLE HANDICAPS BY PROVIDING OR ASSISTING IN THE PROVISION OF HOME CARE ATTENDATNS FOR SUCH PERSONS AND THEIR FAMILIES AND SUCH OTHER CARE AND SUPPORT SERVICES AS THE DIRECTORS OF THE COMPANY FROM TIME TO TIME THINK FIT.

Activities: To provide care and support to people in Birmingham who have multiple disabilities and to provide respite for their parents and carers.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Birmingham City
- Sandwell
- Solihull
- Walsall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,795	£262,942	-	-
2024-03-31	£580,242	£521,869	£1,302,373	20
2023-03-31	£827,214	£821,414	£1,244,000	55
2022-03-31	£927,073	£790,299	£1,238,200	58
2021-03-31	£775,739	£728,823	£1,101,426	71

Trustees

Name	Role	Appointed
Corin McGinley		2018-07-05
Dr Fiona McConnell		2020-11-23
JENNIFER CLEMINSON		2018-07-05
Tony Brendon Johnson		2020-09-14

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LTD

England & Wales - Charity number 702019

Accounts

Registered number: 02399075

Charity number: 702019

Birmingham Multi-Care Support Services Ltd

Trustees' report and financial statements

For the year ended 31 March 2025



Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Contents

	Page
Reference and Administrative Details of the Charitable Company, its Trustees and Advisers	1
Trustee's Report	2 - 5
Independent Auditor's Report on the Financial Statements	6 - 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 27

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Reference and Administrative Details of the Charitable Company, its Trustees and Advisers
For the year ended 31 March 2025

Trustees Dr F McConnell, Chair

Company registered number 02399075

Charity registered number 702019

Registered office and Principal address Unit E, Pinewood
Bell Heath Way
Woodgate Business Park
Birmingham
B32 3BZ

Independent auditor Dains Audit Limited
2 Chamberlain Square
Paradise
Birmingham
B3 3AX

Bankers Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Trustee's report
For the year ended 31 March 2025

The Trustee present their annual report together with the audited financial statements of the Charitable Company for the period 1 April 2024 to 31 March 2025.

Birmingham Multi-Care Support Services Limited ("the Charitable Company") was incorporated on 28 June 1989 as a Company Limited by Guarantee.

Mission

The mission of the charitable company is to provide care and support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers.

Objectives and activities

a. Charity Objective

The objective of the Charitable Company is to promote the relief of individuals with multiple disabilities by providing or assisting in the provision of home care attendants for them and their families, as well as other care and support services deemed appropriate by the company's directors.

The Charitable Company's recurring revenue comes from fees receivable, and grants receivable from Birmingham City Council and the NHS.

In setting objectives and planning for activities, the Trustee have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees always ensure that the strategic and operational objectives of the Charity are aligned with public benefit requirements. This is achieved through the provision of a wide range of services to people with multiple disabilities. This annual report demonstrates how Birmingham Multi-Care Support Services Limited has spent funds available towards meeting its charitable objectives.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Trustee's report (continued)
For the year ended 31 March 2025

Structure, governance and management

a. Constitution

Birmingham Multi-Care Support Services Limited ("the Company") was incorporated on 28 June 1989 as a Charitable Company Limited by Guarantee.

b. Methods of appointment or election of Trustee

The management of the Charitable Company is the responsibility of the Trustee, comprising of members elected for their particular expertise and contributions.

c. Organisational structure and decision-making policies

The day to day management has been delegated to the Parent Company Midland Mencap

d. Financial risk management

The Trustee have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charitable Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Achievements and performance

a. Activities review

The Charitable Company is a subsidiary of Midland Mencap, and the day to day management has been delegated to the Parent Company.

Birmingham Multi-Care (BMC) provides a range of care and support services to children, young people, adults and family carers across Birmingham. Services, for people with learning disabilities and associated circumstances, include home based care and support, short breaks and access to community based social, leisure and recreational day and evening opportunities for both children and adults.

Birmingham Multi-care delivers on its mission through the use of residential care homes providing personal care on a short term, respite care basis for multiple people who have physical and or learning disabilities, including autistic spectrum disorder. The accommodations are provided in an adapted home with lifts, specialist bathrooms and shower rooms, shared dining rooms, lounge and rear garden.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Trustee's report (continued)
For the year ended 31 March 2025

Financial review

a. Going concern

Following a decision by the Trustees during the year to permanently cease trading due to increasing respite care costs adversely impacting the financial viability of the Charitable Company, the going concern basis of accounting is not appropriate in the preparation of these financial statements.

b. Reserves policy

The Charitable Company's reserves are either classified as General Unrestricted Funds or Restricted Funds. Restricted funds comprise grants receivable for specific purposes that can only be used for those specific purposes. General Unrestricted Funds are expendable at the discretion of the Trustees in furtherance of the Charitable Company's objectives. The Trustees monitor carefully the funds required to maintain the ongoing operations of the Charitable Company. As at the year end the company's free reserves were £467,226 (2024 - £672,373).

c. Review of financial position

The financial statements show income of £43,795 (2024 - £580,242) against total expenditure of £262,942 (2024 - £521,869) resulting in an operating deficit of £219,147 (2024 - surplus of £58,373). The deficit is primarily due to redundancy and other closure costs.

Funds held as custodian

There are no funds held as custodian trustee on behalf of others.

Members' liability

The Members of the Charitable Company guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. All of the Trustees are members of the Charitable Company and none of the Trustees have any beneficial interest in the Charitable Company.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Trustee's report (continued)
For the year ended 31 March 2025

Statement of Trustee's responsibilities

The Trustee (who is also the director of the Charitable Company for the purposes of company law) is responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustee to prepare financial statements for each financial year. Under company law, the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

The Trustee has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

Dains Audit Limited has indicated their willingness to continue in office. The designated Trustee will propose a motion reappointing the auditor.

Approved by order of the members of the board of Trustee and signed on their behalf by:



Dr F McConnell
Chair of Trustees

Date: 20 November 2025

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd

Opinion

We have audited the financial statements of Birmingham Multi-Care Support Services Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - financial statements prepared on a basis other than going concern

We draw attention to note 2.2 in the financial statements which indicates that, due to increasing respite care costs, Birmingham Multi-Care Support Services Limited ceased trading in the reporting period. As stated in note 2.2, these conditions indicate that the use of the going concern basis of accounting is not appropriate. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustee are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustee's report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustee's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustee's report and from the requirement to prepare a Strategic report.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Responsibilities of trustees

As explained more fully in the Trustee's responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the financial reporting legislation, Companies Act 2006, Charities Act 2022, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates as set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Morris (FCA) (Senior Statutory Auditor)

for and on behalf of

Dains Audit Limited

Statutory Auditor

Chartered Accountants

Birmingham

20 November 2025

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	-	-	-	151,538
Charitable activities	5	43,795	-	43,795	408,349
Other income	6	-	-	-	20,355
Total income		43,795	-	43,795	580,242
Expenditure on:					
Charitable activities	7	248,942	14,000	262,942	521,869
Total expenditure		248,942	14,000	262,942	521,869
Net (expenditure)/income		(205,147)	(14,000)	(219,147)	58,373
Other gains/(losses):					
Gains on revaluation of fixed assets		-	167,000	167,000	-
Net movement in funds		(205,147)	153,000	(52,147)	58,373
Reconciliation of funds:					
Total funds brought forward	14	672,373	630,000	1,302,373	1,244,000
Net movement in funds		(205,147)	153,000	(52,147)	58,373
Total funds carried forward	14	467,226	783,000	1,250,226	1,302,373

The notes on pages 13 to 27 form part of these financial statements.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Registered number: 02399075

Balance sheet

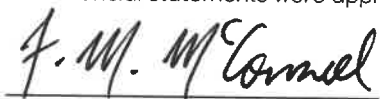
As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	783,000	630,000
Current assets			
Debtors	12	354	95,033
Cash at bank and in hand		483,156	618,523
		483,510	713,556
Creditors: amounts falling due within one year	13	(16,284)	(41,183)
Net current assets		467,226	672,373
Total net assets		1,250,226	1,302,373
Charity funds			
Restricted funds	14	783,000	630,000
Unrestricted funds	14	467,226	672,373
Total funds		1,250,226	1,302,373

The Trustee acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustee and signed on their behalf by:

**Dr F McConnell**

Chair of Trustees

Date: 20 November 2025

The notes on pages 13 to 27 form part of these financial statements.

Notes to the financial statements

For the year ended 31 March 2025

1. General information

Birmingham Multi-Care Support Services Limited is a charitable company incorporated under the Companies Act in England and Wales and registered with the Charity Commission for England and Wales. The address of the registered office is given in the Company information section of these financial statements. The nature of the Charitable Company's operations and its principal activities are to provide a range of care and support services to children, young people, adults and family carers across Birmingham.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Multi-Care Support Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Following a decision by the Trustees in the year to permanently cease all activities due to increasing respite care costs adversely impacting the financial viability of the Charitable Company, the going concern basis of accounting is not appropriate in the preparation of these financial statements. For this reason, a basis other than going concern has been adopted. Under this basis, assets have been valued at their recoverable amount based on conditions existing at the balance sheet date. Where applicable, contractual commitments have been provided for where they have become onerous as a consequence of the decision to cease trading.

2.3 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration due by its satisfaction of performance obligations.

Income received through contracts is recognised from the point in which the Charitable Company has entitlement to the funds, contract conditions have been fully met or it is probable that the income will be received.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Freehold properties are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charitable Company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note, within restricted funds.

At each reporting date the Charitable Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%	straight-line
Motor vehicles	-	25%	straight-line
Fixtures and fittings	-	25%	straight-line
Office equipment	-	25%	straight-line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.11 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.13 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgement

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The charitable company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical accounting estimates and assumptions:

Depreciation - Useful economic life and residual value

Tangible fixed assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing the useful economic lives of assets, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values, and plans to dispose of an asset before the previously expected date.

4. Income from donations and legacies

	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants	-	-	151,538

Income in 2024 was wholly attributable to restricted funds.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Provision of care and support services	43,795	43,795	408,349

Income in 2024 was wholly attributable to unrestricted funds.

6. Other incoming resources

	Total funds 2025 £	Total funds 2024 £
Surplus on disposal of fixed assets	-	20,355

Income in 2024 was wholly attributable to restricted funds.

Birmingham Multi-Care Support Services Ltd**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2025****7. Analysis of expenditure on charitable activities****Summary by fund type**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Wages and salaries	199,760	-	199,760
Other direct costs	49,182	-	49,182
Depreciation	-	14,000	14,000
	<u>248,942</u>	<u>14,000</u>	<u>262,942</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Wages and salaries	244,761	151,538	396,299
Other direct costs	99,368	-	99,368
Governance costs	7,260	-	7,260
Depreciation	358	18,584	18,942
	<u>351,747</u>	<u>170,122</u>	<u>521,869</u>

8. Auditor's remuneration

	2025 £	2024 £
Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts	-	9,240
	<u>-</u>	<u>9,240</u>

The 2025 audit fees and remuneration for non audit services were borne by the parent charity, Midland Mencap, and are therefore shown in the parent's financial statements.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2025

9. Staff costs

	2025	2024
	£	£
Wages and salaries	185,587	364,617
Social security costs	12,319	25,825
Pension costs	1,854	5,857
	199,760	396,299

Included in wages and salaries is £68,060 of statutory redundancy pay and £53,017 of notice and holiday pay following closure of the care facilities.

The average number of persons employed by the Charitable Company during the year was as follows:

	2025	2024
	No.	No.
Operational	5	20

No employee received remuneration amounting to more than £60,000 in either year.

The parent charity took on overall key management responsibilities in April 2018, therefore key management remuneration is detailed in the parent's financial statements.

10. Trustee's remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

Birmingham Multi-Care Support Services Ltd**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2025****11. Tangible fixed assets**

	Freehold property £	Office equipment £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	700,000	4,059	1,650	705,709
Revaluations	125,000	-	-	125,000
At 31 March 2025	825,000	4,059	1,650	830,709
Depreciation				
At 1 April 2024	70,000	4,059	1,650	75,709
Charge for the year	14,000	-	-	14,000
On revalued assets	(42,000)	-	-	(42,000)
At 31 March 2025	42,000	4,059	1,650	47,709
Net book value				
At 31 March 2025	783,000	-	-	783,000
At 31 March 2024	630,000	-	-	630,000

Freehold property consists of two properties, 4 Greswolde Park Road and 7 Silver Birch Road. These properties were revalued in August 2019 at £350,000 each by an independent property services and estate agency company based on open market value.

During the current year, the Silver Birch Road property was relieved of the charge held over it by Birmingham City Council and subsequently professionally revalued at an open market value of £475,000.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

12. Debtors

	2025	2024
	£	£
Trade debtors	-	59,133
Other debtors	335	2,223
Prepayments and accrued income	19	33,677
	<u>354</u>	<u>95,033</u>

Amounts owed by group undertakings are repayable on demand, interest free and have no fixed date of repayment.

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,801	591
Amounts owed to group undertakings	2,509	5,272
Other taxation and social security	-	8,100
Other creditors	11,974	17,825
Accruals and deferred income	-	9,395
	<u>16,284</u>	<u>41,183</u>

Amounts owed to group undertakings are repayable on demand, interest free and have no fixed date of repayment.

Birmingham Multi-Care Support Services Ltd**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2025****14. Statement of funds****Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	672,373	43,795	(248,942)	-	467,226
Restricted funds					
Freehold property - cost	218,150	-	(4,847)	-	213,303
Freehold property - revaluation	411,850	-	(9,153)	167,000	569,697
	630,000	-	(14,000)	167,000	783,000
Total of funds	1,302,373	43,795	(262,942)	167,000	1,250,226

Freehold property**Greswolde Park Road**

The Charity received a grant of £174,799 towards the purchase and conversion of 4 Greswolde Park Road, Acocks Green, Birmingham; from the Secretary of State for Health with a provision that the monies be repaid should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of the Secretary of State.

Silver Birch Road

The company also received a grant of £263,600 towards the purchase, conversion and running costs of 7 Silver Birch Road, Erdington, Birmingham from the Princess Royal Trust For Carers and Birmingham City Council with a provision that the monies be repaid should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of Birmingham City Council of £120,000. During the current year, the property was relieved of the charge held over it by Birmingham City Council and subsequently professionally revalued, resulting in a gain of £167,000.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	370,000	408,349	(351,747)	245,771	672,373
Restricted funds					
Freehold property - cost	236,734	20,355	(18,584)	(20,355)	218,150
Freehold property - revaluation	637,266	-	-	(225,416)	411,850
Greswolde Park Road	-	68,239	(68,239)	-	-
Silver Birch Road	-	83,299	(83,299)	-	-
	874,000	171,893	(170,122)	(245,771)	630,000
Total of funds	1,244,000	580,242	(521,869)	-	1,302,373

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	783,000	783,000
Current assets	486,273	-	486,273
Creditors due within one year	(19,047)	-	(19,047)
Total	467,226	783,000	1,250,226

Birmingham Multi-Care Support Services Ltd**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2025****15. Analysis of net assets between funds (continued)****Analysis of net assets between funds - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	630,000	630,000
Current assets	713,556	-	713,556
Creditors due within one year	(41,183)	-	(41,183)
Total	672,373	630,000	1,302,373

16. Pension commitments

The Charity operates a defined contribution pension scheme, the assets of which are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,854 (2024 - £5,857). Contributions totalling £Nil (2024 - £1,387) were payable to the fund at the balance sheet date and are included in other creditors.

17. Operating lease commitments

The Charitable Company had no commitments under non-cancellable operating leases at 31 March 2025.

18. Related party transactions

The Charity entered into related party transactions with Midland Mencap, the parent charity that provides all functions of financial services, strategic and operational management. Amounts charged by Midland Mencap to cover these services totalled £Nil (2024 - £38,184). The balance due from Midland Mencap at year end was £2,763 (2024 - £5,272 due to Midland Mencap).

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

19. Controlling party

Birmingham Multi-Care Support Services Limited is a wholly owned subsidiary and the immediate parent undertaking is Midland Mencap, whose registered office is Unit E Pinewood, Bell Heath Way, Woodgate Business Park, Birmingham, B32 2BZ.

At 31 March 2025, the ultimate controlling party is considered to be the parent charity's Board of Trustees.

Midland Mencap's operations and principal activities are to provide a wide range of services to people with learning disabilities, which include Home Support, Supported Living, and the Carers Emergency Response Service (CERS) under the charity's CQC registered domiciliary care services, Learning Disability Community Wellbeing Service (CWS), Sitting Service, Placing Vulnerable Urban Residents into Employment and Training (PURE) and Housing Management Services.

Consolidated financial statements of the group headed by Midland Mencap, incorporating the results of Birmingham Multi-Care Support Services Limited, can be obtained from its registered office or Companies House.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LTD

England & Wales - Charity number 702019

Accounts

Registered number: 02399075

Charity number: 702019

Birmingham Multi-Care Support Services Ltd

Trustees' report and financial statements

For the year ended 31 March 2024



Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Contents

	Page
Reference and Administrative Details of the Charitable Company, its Trustees and Advisers	1
Trustees' Report	2 - 6
Independent Auditor's Report on the Financial Statements	7 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 30

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

**Reference and Administrative Details of the Charitable Company, its Trustees and Advisers
For the year ended 31 March 2024**

Trustees Dr F McConnell, Chair
C McGinley (resigned 26 June 2023)
J Cleminson (resigned 15 March 2024)

**Company registered
number** 02399075

Charity registered number 702019

**Registered office and
Principal address** Unit E, Pinewood
Bell Heath Way
Woodgate Business Park
Birmingham
B32 3BZ

Independent auditor Dains Audit Limited
2 Chamberlain Square
Paradise
Birmingham
B3 3AX

Bankers Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Trustees' report

For the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of the Charitable Company for the year 1 April 2023 to 31 March 2024.

Birmingham Multi-Care Support Services Limited ("the Charitable Company") was incorporated on 28 June 1989 as a Company Limited by Guarantee.

Mission

The mission of the charitable company is to provide care and support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers.

Objectives and activities

a. Charity Objective

The objective of the Charitable Company is to promote the relief of individuals with multiple disabilities by providing or assisting in the provision of home care attendants for them and their families, as well as other care and support services deemed appropriate by the company's directors.

The Charitable Company's recurring revenue comes from fees receivable, and grants receivable from Birmingham City Council and the NHS.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees always ensure that the strategic and operational objectives of the Charity are aligned with public benefit requirements. This is achieved through the provision of a wide range of services to people with multiple disabilities. This annual report demonstrates how Birmingham Multi-Care Support Services Limited has spent funds available towards meeting its charitable objectives.

Achievements and performance

a. Activities review

The Charitable Company is a subsidiary of Midland Mencap, and the day to day management has been delegated to the Parent Company.

Birmingham Multi-Care (BMC) provides a range of care and support services to children, young people, adults and family carers across Birmingham. Services, for people with learning disabilities and associated circumstances, include home based care and support, short breaks and access to community based social, leisure and recreational day and evening opportunities for both children and adults.

Birmingham Multi-care delivers on its mission through the use of residential care homes providing personal care on a short term, respite care basis for multiple people who have physical and or learning disabilities, including autistic spectrum disorder. The accommodations are provided in an adapted home with lifts, specialist bathrooms and shower rooms, shared dining rooms, lounge and rear garden.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 March 2024

Achievements and performance (continued)

Birmingham Multi-Care Respite Care Provision

We provide 8 respite care beds across two registered Respite Care Homes - Silver Birch Road in Erdington and Greswolde Park Road in Acocks Green. Both homes are regulated by the Care Quality Commission and offer high quality respite provision seven days per week.

Birmingham Multi-Care Home Based Care and Support

Our home support and supported living services operated twenty-four hours a day, seven days of the week. Staff have transferred from BMC to Midland Mencap following a consultation process, including the transfer of all existing care packages. The respite care provision and residential staff group have remained with BMC for now.

Community service

The Asha Community Project is a 'women only' day opportunities community service, supporting women from the South East Asian community offering access to a wide range of community social, leisure and recreational activities promoting well-being and active lifestyles.

Funding

The local authorities have continued to make payments in line with funding agreements in place to ensure sustainability of the organisation.

Regulatory Framework

Birmingham Multi-Care Support Services Limited is registered with the Care Quality Commission under the Health and Social Care Act 2008, and the Company is registered for three regulated activities, one domiciliary care service and two respite care homes. At the last inspection, all these services were found to be fully compliant with the regulations.

b. Investment policy and performance

The Charity has no significant investments, other than interest received on its Bank current account.

Financial review

a. Going concern

Following a decision by the Trustees since the balance sheet date to permanently cease trading due to increasing respite care costs adversely impacting the financial viability of the Charitable Company, the going concern basis of accounting is not appropriate in the preparation of these financial statements.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 March 2024

b. Reserves policy

The Charitable Company's reserves are either classified as General Unrestricted Funds or Restricted Funds. Restricted funds comprise grants receivable for specific purposes that can only be used for those specific purposes. General Unrestricted Funds are expendable at the discretion of the Trustees in furtherance of the Charitable Company's objectives. The Trustees monitor carefully the funds required to maintain the ongoing operations of the Charitable Company. As at the year end the company's free reserves were £672,373 (2023 - £369,640).

c. Review of financial position

The financial statements show income of £580,242 (2023 - £827,214) against total expenditure of £521,869 (2023 - £821,414) resulting in an operating surplus of £58,373 (2023 - £5,800).

d. Risk analysis

Financial reviews have been undertaken throughout the financial year to ensure that any ongoing effects of the pandemic on financial performance were mitigated against to ensure business and service continuity.

There is a risk to sector wide front line staffing challenges but this has been mitigated by an increase in recruitment efforts to ensure our services are adequately staffed and fully delivered.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 March 2024

Structure, governance and management

a. Constitution

Birmingham Multi-Care Support Services Limited ("the Company") was incorporated on 28 June 1989 as a Charitable Company Limited by Guarantee.

b. Methods of appointment or election of Trustees

The management of the Charitable Company is the responsibility of the Trustees, comprising of members elected for their particular expertise and contributions.

c. Organisational structure and decision-making policies

The day to day management has been delegated to the Parent Company Midland Mencap

d. Policies adopted for the induction and training of Trustees

When recruiting new Trustees, the existing Trustees look for those individuals whose skills and experience can make a significant contribution to the management of the Charitable Company.

All new Trustees are made aware of their responsibilities as Charity Trustees and Company Directors and are helped to familiarise themselves with the practical and financial aspects of the Charitable Company's operations. To help them they are provided with a copy of the Company's Memorandum and Articles of Association, the latest published accounts, the Charitable Company's mission statement and appropriate Charity Commission publications.

e. Related party relationships

The Charity is affiliated to its parent company, Midland Mencap.

f. Financial risk management

The Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charitable Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

As described in note 2.2 of the financial statements, the Charitable Company has ceased all activities and is therefore no longer considered to be a going concern. Since the balance sheet date, surplus funds were transferred to its parent Charity, Midland Mencap.

Funds held as custodian

There are no funds held as custodian trustee on behalf of others.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 March 2024

Members' liability

The Members of the Charitable Company guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up. All of the Trustees are members of the Charitable Company and none of the Trustees have any beneficial interest in the Charitable Company.

Disclosure of information to auditor

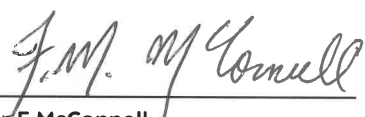
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

Dains Audit Limited, were appointed during the year and has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Dr F McConnell

Chair of Trustees

Date: 31 October 2024

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd

Opinion

We have audited the financial statements of Birmingham Multi-Care Support Services Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - financial statements prepared on a basis other than going concern.

We draw attention to note 2.2 in the financial statements which indicates that, due to increasing respite care costs, Birmingham Multi-Care Support Services Limited has ceased trading after the balance sheet date. As stated in note 2.2, these conditions indicate that the use of the going concern basis of accounting is not appropriate. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the financial reporting legislation, Companies Act 2006, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Auditors' responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates as set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Other matters

The financial statements for the year ended 31 March 2023 were audited by Haines Watts Birmingham LLP, who expressed an unmodified opinion on those financial statements on 26 October 2023.

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Independent Auditor's Report to the Members of Birmingham Multi-Care Support Services Ltd (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Morris (FCA) (Senior Statutory Auditor)

for and on behalf of

Dains Audit Limited

Statutory Auditor

Chartered Accountants

Birmingham

31 October 2024

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	-	151,538	151,538	182,218
Charitable activities	5	408,349	-	408,349	644,996
Other income	6	-	20,355	20,355	-
Total income		408,349	171,893	580,242	827,214
Expenditure on:					
Charitable activities	7	351,747	170,122	521,869	821,414
Total expenditure		351,747	170,122	521,869	821,414
Net income		56,602	1,771	58,373	5,800
Transfers between funds	14	245,771	(245,771)	-	-
Net movement in funds	14	302,373	(244,000)	58,373	5,800
Reconciliation of funds:					
Total funds brought forward	14	370,000	874,000	1,244,000	1,238,200
Net movement in funds		302,373	(244,000)	58,373	5,800
Total funds carried forward	14	672,373	630,000	1,302,373	1,244,000

The notes on pages 15 to 30 form part of these financial statements.

Birmingham Multi-Care Support Services Ltd**(A company limited by guarantee)****Registered number: 02399075****Balance sheet****As at 31 March 2024**

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	11	630,000	874,360
Current assets			
Debtors	12	95,033	235,617
Cash at bank and in hand		618,523	272,191
		713,556	507,808
Creditors: amounts falling due within one year	13	(41,183)	(138,168)
Net current assets		672,373	369,640
Total net assets		1,302,373	1,244,000
Charity funds			
Restricted funds	14	630,000	874,000
Unrestricted funds	14	672,373	370,000
Total funds		1,302,373	1,244,000

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Dr F McConnell
Chair of Trustees

Date: 31 October 2024

The notes on pages 15 to 30 form part of these financial statements.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Net cash used in operating activities	16	100,560	(154,528)
		<hr/>	<hr/>
Cash flows from investing activities			
Proceeds from the sale of tangible fixed assets		245,772	-
		<hr/>	<hr/>
Net cash provided by investing activities		245,772	-
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		346,332	(154,528)
Cash and cash equivalents at the beginning of the year		272,191	426,719
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	17	618,523	272,191
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 30 form part of these financial statements

Birmingham Multi-Care Support Services Ltd

(A company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2024

1. General information

Birmingham Multi-Care Support Services Limited is a charitable company incorporated under the Companies Act in England and Wales and registered with the Charity Commission for England and Wales. The address of the registered office is given in the Company information section of these financial statements. The nature of the Charitable Company's operations and its principal activities are to provide a range of care and support services to children, young people, adults and family carers across Birmingham.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Multi-Care Support Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Following a decision by the Trustees since the balance sheet date to permanently cease all activities due to increasing respite care costs adversely impacting the financial viability of the Charitable Company, the going concern basis of accounting is not appropriate in the preparation of these financial statements. For this reason, a basis other than going concern has been adopted. Under this basis, assets have been valued at their recoverable amount based on conditions existing at the balance sheet date. Where applicable, contractual commitments have been provided for where they have become onerous as a consequence of the decision to cease trading.

2.3 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration due by its satisfaction of performance obligations.

Income received through contracts is recognised from the point in which the Charitable Company has entitlement to the funds, contract conditions have been fully met or it is probable that the income will be received.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked to the strategic management of the Charity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Freehold properties are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charitable Company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note, within restricted funds.

At each reporting date the Charitable Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%	straight-line
Motor vehicles	-	25%	straight-line
Fixtures and fittings	-	25%	straight-line
Office equipment	-	25%	straight-line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.11 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.13 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 March 2024

3. Critical accounting estimates and areas of judgement

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The charitable company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical accounting estimates and assumptions:

Depreciation - Useful economic life and residual value

Tangible fixed assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing the useful economic lives of assets, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values, and plans to dispose of an asset before the previously expected date.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Grants	-	151,538	151,538
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Grants	22,932	159,286	182,218
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Provision of care and support services	408,349	408,349	644,996

Income in 2023 was wholly attributable to unrestricted funds.

6. Other incoming resources

	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Surplus on disposal of fixed assets	20,355	20,355	-

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Wages and salaries	244,761	151,538	396,299
Other direct costs	99,368	-	99,368
Governance costs	7,260	-	7,260
Depreciation	358	18,584	18,942
	<u>351,747</u>	<u>170,122</u>	<u>521,869</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Wages and salaries	505,583	159,286	664,869
Other direct costs	124,374	-	124,374
Governance costs	11,880	-	11,880
Depreciation	1,291	19,000	20,291
	<u>643,128</u>	<u>178,286</u>	<u>821,414</u>

8. Auditor's remuneration

	2024 £	2023 £
Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts	9,240	9,880
Fees payable to the Charitable Company's auditor in respect of: All non-audit services not included above	<u>-</u>	<u>2,000</u>

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

9. Staff costs

	2024	2023
	£	£
Wages and salaries	364,617	613,803
Social security costs	25,825	41,032
Pension costs	5,857	10,034
	<u>396,299</u>	<u>664,869</u>

The average number of persons employed by the Charitable Company during the year was as follows:

	2024	2023
	No.	No.
Operational	<u>20</u>	<u>55</u>

No employee received remuneration amounting to more than £60,000 in either year.

The parent charity took on overall key management responsibilities in April 2018, therefore key management remuneration is detailed in the parent's financial statements.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

11. Tangible fixed assets

	Freehold property £	Office equipment £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2023	950,000	4,059	1,650	955,709
Disposals	(250,000)	-	-	(250,000)
At 31 March 2024	<u>700,000</u>	<u>4,059</u>	<u>1,650</u>	<u>705,709</u>
Depreciation				
At 1 April 2023	75,999	3,700	1,650	81,349
Charge for the year	18,584	359	-	18,943
On disposals	(24,583)	-	-	(24,583)
At 31 March 2024	<u>70,000</u>	<u>4,059</u>	<u>1,650</u>	<u>75,709</u>
Net book value				
At 31 March 2024	<u><u>630,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>630,000</u></u>
At 31 March 2023	<u><u>874,001</u></u>	<u><u>359</u></u>	<u><u>-</u></u>	<u><u>874,360</u></u>

Freehold property consists of two properties, 4 Greswolde Park Road and 7 Silver Birch Road. These properties were revalued in August 2019 at £350,000 each by an independent property services and estate agency company based on open market value.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

12. Debtors

	2024	2023
	£	£
Trade debtors	59,133	182,369
Other debtors	2,223	6,427
Prepayments and accrued income	33,677	46,821
	95,033	235,617

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	591	8,711
Amounts owed to group undertakings	5,272	45,876
Other taxation and social security	8,100	8,532
Other creditors	17,825	61,287
Accruals and deferred income	9,395	13,762
	41,183	138,168

Amounts owed to group undertakings are repayable on demand, interest free and have no fixed date of repayment.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	370,000	408,349	(351,747)	245,771	672,373
Restricted funds					
Freehold property - cost	236,734	20,355	(18,584)	(20,355)	218,150
Freehold property - revaluation	637,266	-	-	(225,416)	411,850
Greswolde Park Road	-	68,239	(68,239)	-	-
Silver Birch Road	-	83,299	(83,299)	-	-
	<u>874,000</u>	<u>171,893</u>	<u>(170,122)</u>	<u>(245,771)</u>	<u>630,000</u>
Total of funds	<u><u>1,244,000</u></u>	<u><u>580,242</u></u>	<u><u>(521,869)</u></u>	<u><u>-</u></u>	<u><u>1,302,373</u></u>

14. Statement of funds (continued)

Greswolde Park Road

Birmingham City Council funds the grant to Greswolde Park Road care home. The grant enables the provision of respite care services. The care services are provided in a property that was granted by the Secretary of State for Health with conditions that the monies be repaid should certain conditions not be met.

Silver Birch Road

Birmingham City Council funds the grants to Silver Birch Road care home. The grant enables the provision of respite care services. The care services are provided in a property that was granted by the Princess Royal Trust For Carers and Birmingham City Council with conditions that the monies be repaid should certain conditions not be met.

Freehold property

Greswolde Park Road

The Charity received a grant of £174,799 towards the purchase and conversion of 4 Greswolde Park Road, Acocks Green, Birmingham; from the Secretary of State for Health with a provision that the monies be repaid should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of the Secretary of State.

Silver Birch Road

The company also received a grant of £263,600 towards the purchase, conversion and running costs of 7 Silver Birch Road, Erdington, Birmingham from the Princess Royal Trust For Carers and Birmingham City Council with a provision that the monies be repaid should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of Birmingham City Council of £120,000.

Braithwaite Road

The company received a grant of £104,495 towards the purchase and conversion of 7 Braithwaite Road, Sparkbrook, Birmingham from Birmingham City Council Social Services Department, with a provision that the monies be repaid should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of Birmingham City Council of £75,000.

Freehold property cost represents the value of the properties purchased. Freehold property revaluation represents the unrealised gains arising on the revaluation of freehold properties.

Transfers between funds

The transfer of £245,771 in the year from restricted fixed asset funds to unrestricted funds represents the sale of 7 Braithwaite Road; the realisation of a cash return on the sale of the freehold property and therefore the conversion of restricted capital funds into unrestricted funds.

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	345,200	667,928	(643,128)	370,000
Restricted funds				
Freehold property - cost	255,734	-	(19,000)	236,734
Freehold property - revaluation	637,266	-	-	637,266
Greswolde Park Road	-	87,608	(87,608)	-
Silver Birch Road	-	71,678	(71,678)	-
	<u>893,000</u>	<u>159,286</u>	<u>(178,286)</u>	<u>874,000</u>
Total of funds	<u><u>1,238,200</u></u>	<u><u>827,214</u></u>	<u><u>(821,414)</u></u>	<u><u>1,244,000</u></u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	630,000	630,000
Current assets	713,556	-	713,556
Creditors due within one year	(41,183)	-	(41,183)
Total	<u><u>672,373</u></u>	<u><u>630,000</u></u>	<u><u>1,302,373</u></u>

Birmingham Multi-Care Support Services Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	360	874,000	874,360
Current assets	507,808	-	507,808
Creditors due within one year	(138,168)	-	(138,168)
Total	370,000	874,000	1,244,000

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	58,373	5,800
Adjustments for:		
Depreciation charges	18,942	20,291
Surplus on the sale of fixed assets	(20,355)	-
Decrease/(increase) in debtors	140,585	(91,392)
Decrease in creditors	(96,985)	(89,227)
Net cash provided by/(used in) operating activities	100,560	(154,528)

17. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	618,523	272,191
Total cash and cash equivalents	618,523	272,191

Birmingham Multi-Care Support Services Ltd**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2024**

18. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	272,191	346,332	618,523

19. Pension commitments

The Charity operates a defined contribution pension scheme, the assets of which are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,857 (2023 - £10,034). Contributions totalling £1,387 (2023 - £Nil) were payable to the fund at the balance sheet date and are included in other creditors.

20. Operating lease commitments

The Charitable Company had no commitments under non-cancellable operating leases at 31 March 2024.

21. Related party transactions

The Charity entered into related party transactions with Midland Mencap, the parent charity that provides all functions of financial services, strategic and operational management. Amounts charged by Midland Mencap to cover these services totalled £101,560 (2023 - £98,706). The balance due to Midland Mencap at year end was £5,272 (2023 - £45,876).

22. Controlling party

Birmingham Multi-Care Support Services Limited is a wholly owned subsidiary and the immediate parent undertaking is Midland Mencap, whose registered office is Unit E Pinewood, Bell Heath Way, Woodgate Business Park, Birmingham, B32 2BZ.

At 31 March 2024, the ultimate controlling party is considered to be the parent charity's Board of Trustees.

Midland Mencap's operations and principal activities are to provide a wide range of services to people with learning disabilities, which include Home Support, Supported Living, and the Carers Emergency Response Service (CERS) under the charity's CQC registered domiciliary care services, Learning Disability Community Wellbeing Service (CWS), Sitting Service, Placing Vulnerable Urban Residents into Employment and Training (PURE) and Housing Management Services.

Consolidated financial statements of the group headed by Midland Mencap, incorporating the results of Birmingham Multi-Care Support Services Limited, can be obtained from its registered office or Companies House.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LTD

England & Wales - Charity number 702019

Accounts

Charity Registration No. 702019 (England and Wales)

Company Registration No. 02399075

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

Contents

	<i>Page</i>
Reference and administrative details	1
Trustees' report	2-5
Independent Auditors' report	6-9
Statement of financial activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the accounts	13-18

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

Registered Charity number	702019
Company number	02399075
Trustees	J Cleminson Dr F McConnell C McGinley (Resigned 26 June 2023)
Principal address and registered office	Unit E, Pinewood Bell Heath Way Woodgate Business Park Birmingham B32 3BZ
Auditors	Haines Watts Birmingham LLP 5-6 Greenfield Crescent Edgbaston Birmingham B15 3BE
Bankers	Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the audited financial statements for the year ended 31 March 2023 which has been prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

Structure, governance and management

Birmingham Multi-Care Support Services Limited ("the Company") was incorporated on 28 June 1989 as a Charitable Company Limited by Guarantee. The management of the Company is the responsibility of the Directors. The Directors comprise members elected for their particular expertise and contributions.

The day to day management has been delegated to the Parent Company, Midland Mencap.

Admission to membership is at the discretion of the Directors subject to the consent of a majority of the existing members.

Mission

The mission of the company is to provide care and support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers.

Strategy

The company continues to build on its core strength of the specialist provision of services for people with a learning disability, additional physical disabilities and challenging behaviours of significant health care needs. The Company continues to identify and explore opportunities for growth both privately and with the continued partnership with the local authorities to ensure sustainable services to its clients and their carers.

Objectives and activities

The principal activities of the Company are the provision of support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers. The Company's recurring revenue comes from fees receivable, and grants receivable from Birmingham City Council and the NHS.

Achievements and performance

Birmingham Multi-Care is a subsidiary of Midland Mencap and provides a range of care and support services to children, young people and adults across Birmingham. Birmingham Multi-Care's services include home based care and support, short breaks and respite as well as access to community based social, leisure and recreational opportunities.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Birmingham Multi-Care Respite Care Provision

We provide 8 respite care beds across two registered Respite Care Homes – Silver Birch Road in Erdington and Greswolde Park Road in Acocks Green. Both homes are regulated by the Care Quality Commission and offer high quality respite provision seven days per week.

Birmingham Multi-Care Home Based Care and Support

Our home support and supported living services operated twenty-four hours a day, seven days of the week. Staff will shortly begin a consultation process with the parent company Midland Mencap which will facilitate them transferring from BMC to Midland Mencap, including the transfer of all existing care packages. The respite care provision and residential staff group will remain with BMC.

Community service

The Asha House service, a 'women only' community service has been delivered in the community. A wider community offer has been provided to this group of citizens which has proved beneficial to their wellbeing.

Funding

The local authorities have continued to make payments in line with funding agreements in place to ensure sustainability of the organization.

Risk analysis

Financial reviews have been undertaken throughout the financial year to ensure that any ongoing effects of the pandemic on financial performance were mitigated against to ensure business and service continuity.

There is a risk to sector wide front line staffing challenges but this has been mitigated by an increase in recruitment efforts to ensure our services are adequately staffed and fully delivered.

Ongoing conversations with the local authority appear positive in terms of the longer term viability of the two respite care homes and every effort will be made to ensure this provision remains accessible to citizens requiring respite care and support across the city

The current forecast indicates that the organisation remains in a position to continue carrying out its charitable objectives into the foreseeable future. Continuous reviews to the operational risk assessments and finance forecasts will continue to be carried out to ensure that the organisation's services can adapt and reasonably absorb any impacts from the pandemic, a recovery period and wider economic factors.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

Regulatory Framework

Birmingham Multi-Care Support Services Limited is registered with the Care Quality Commission under the Health and Social Care Act 2008, and the Company is registered for three regulated activities, one domiciliary care service and two respite care homes. At the last inspection, all these services were found to be fully compliant with the regulations.

Trustees

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the company. The Trustees and other members guarantee to contribute £1 in the event of an insolvent winding up.

Trustee Recruitment

When recruiting new Trustees the existing Trustees look for those individuals whose skills and experience that can make a significant contribution to the management of the Charitable Company.

All new Trustees are made aware of their responsibilities as Charity Trustees and Company Directors and are helped to familiarise themselves with the practical and financial aspects of the Charitable Company's operations. To help them they are provided with a copy of the Company's Memorandum and Articles of Association, the latest published accounts, the Charitable Company's mission statement and appropriate Charity Commission publications.

Public Benefit

The trustees have given due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Charitable Company and in planning any future activities. The trustees always ensure that the strategic and operational objectives are aligned with public benefit requirements. This is achieved through the provision of a wide range of services to people with multiple disabilities. This annual report demonstrates how Birmingham Multi- Care Support Services Limited has spent funds available towards meeting its charitable objectives.

Risk management

The Directors review the risks to which the Company is exposed on an annual basis as part of the approval of the annual and medium term planning and forecasts. The Directors have not identified any significant risks for the period under review, other than the ongoing requirement to achieve sufficient levels of revenue which will sustain the company's aims and objectives.

The Directors risk management strategy comprises of:

- The annual review of the risks the Company might face,
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the Company should those risks materialise

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

The Company's reserves are either classified as General Unrestricted Funds or Restricted Funds. Restricted funds comprise grants receivable for specific purposes that can only be used for those specific purposes. General Unrestricted Funds are expendable at the discretion of the Directors in furtherance of the Company's objectives. The Directors monitor carefully the funds required to maintain the ongoing operations of the company. As at the year end the company's free reserves were £369,640 (Unrestricted funds less fixed assets not represented by the restricted funds).

Review of financial position

The financial statement shows an income of £827,214 (2022: £927,073) against a total expenditure of £821,414 (2022: £790,299) resulting in an operating surplus of £5,800 (2022: £136,774).

Going Concern

During the year, constant reviews were undertaken to ensure that the organisation can continue to offer its services. The reassured support from the parent company, Midland Mencap in addition to the consistent favourable cashflows prior and after year end demonstrates that Birmingham Multi- Care support Services has the ability to meet its liabilities as they fall due. Midland Mencap has also ensure that its subsidiary has sufficient funds to carry out its charitable objectives.

Therefore, the Trustees are satisfied that there are sufficient assets and funds for the Charitable Company to remain a going concern.

Related parties

The Charity is affiliated to its parent company, Midland Mencap.

Statement of Trustees responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdiction.

Statement of disclosure of information to auditors

In so far as the Trustees are aware:

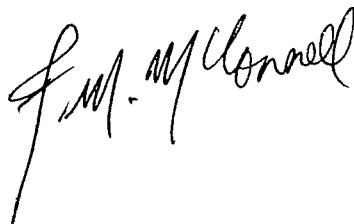
- there is no relevant audit information of which the Charitable Company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Haines Watts Birmingham LLP, were appointed during the year and will be proposed for re-appointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the trustees on 26 October 2023 and signed on their behalf by:

Dr F McConnell
(Chair of Trustees)



BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMEBRS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

Opinion

We have audited the financial statements of Birmingham Multi-Care Support Services Limited ('the charitable company') the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheets, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMEBRS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMEBRS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (continued)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees who are also the Directors of the charitable company for the purposes of Company Law, except for those mentioned in page 1 of this annual report, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to both the charitable company itself and the sector in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and Charities SORP (FRS102).

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- making enquires of management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMEBRS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (continued)

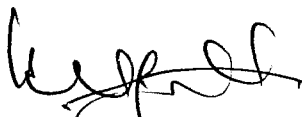
Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Hodgetts (FCA)
Senior Statutory Auditor
for and on behalf of:

Haines Watts Birmingham LLP
Chartered Accountants and Statutory Auditor
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

26 October 2023

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted fund £	Total 2023 £	Total 2022 £
Income and endowments from					
Donations, grants and legacies	2	22,932	159,286	182,218	228,039
Charitable activities	3	644,996	-	644,996	697,469
Other income		-	-	-	1,565
Total incoming resources		667,928	159,286	827,214	927,073
Expenditure on					
Charitable activities	4	643,128	178,286	821,414	790,299
Total resources expended		643,128	178,286	821,414	790,299
Net income		24,800	(19,000)	5,800	136,774
Transfers between funds		-	-	-	-
Net movement in funds		24,800	(19,000)	5,800	136,774
Funds brought forward at 1 April 2022		345,200	893,000	1,238,200	1,101,426
Funds carried forward at 31 March 2023		370,000	874,000	1,244,000	1,238,200

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

BALANCE SHEET
AS AT 31 MARCH 2023

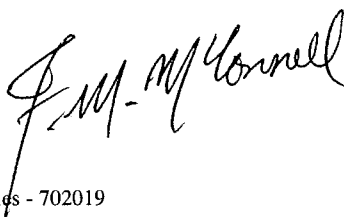
	Note	Charity 2023 £	Charity 2022 £
Fixed Assets			
Tangible fixed assets	9	874,360	894,649
		<u>874,360</u>	<u>894,649</u>
Current Assets			
Debtors	10	235,617	144,225
Cash at bank and in hand		272,191	426,719
		<u>507,808</u>	<u>570,944</u>
Creditors: Amounts falling due within one year	11	<u>(138,168)</u>	<u>(227,393)</u>
Net current assets		369,640	343,551
Total assets less total liabilities		1,244,000	1,238,200
Creditors: Amounts falling due after more than one year		-	-
Total net assets		<u>1,244,000</u>	<u>1,238,200</u>
Funds			
Unrestricted funds	12	370,000	345,200
Restricted funds	12	874,000	893,000
Total funds		<u>1,244,000</u>	<u>1,238,200</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act in respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

Approved by the Board of Trustees on 26 October 2023 and signed on their behalf by

Dr F McConnell
Chair of Trustees



Registered charity in England and Wales - 702019
Company Registration Number - 02399075

The notes on pages 13 to 18 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities:	17	(154,528)	242,441
Net cash provided by (used in) operating activities		(154,528)	242,441
Cash flows from investing activities:			
Net cash provided by (used in) investing activities		-	-
Change in cash and cash equivalents in the reporting period		(154,528)	242,441
Cash and cash equivalents at the beginning of the reporting period		426,719	184,278
Cash and cash equivalents at the end of the reporting period		272,191	426,719

The notes on pages 13 to 18 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

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 charitable company, 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', the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations and legacies to be recognised the charity will have been notified and there is reasonable certainty of receipt and the amounts can be measured reliably. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income received through contracts and grants is recognised from the point in which the charity has entitlement to the funds, contract/grant conditions has been fully met or it is probable that the income will be received.

Expenditure

All expenditure is accounted for gross, on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Government Grants

Government Grants are credited to the Statement of financial activities as the related expenditure is incurred.

Allocation and apportionment of costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Fixed assets

Fixed assets are included at cost or valuation, items below £1000 will be normally expensed through the statement of financial activities.

Depreciation

Depreciation is provided to write off the cost or valuation, less estimated residual values of all fixed assets except freehold land, over their expected useful lives. It is calculated at the following rates:

Freehold property	-	2% straight line
Motor vehicles	-	25% straight line
Fixtures and fittings	-	25% straight line
Office equipment	-	25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

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

1 Accounting Policies (continued)

Fund Accounting

Unrestricted funds are donations and other income resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions paid by the charity to the fund.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, trustees are required to make judgement, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Judgements made by the Trustees in the application of these accounting policies that have a significant effect on the financial statements and estimates with a significant risk of material misstatement in the next year, are deemed to be in relation to the depreciation rates of tangible fixed assets and are discussed above.

The areas where these judgements and estimates have been made include the following for the group:

a) Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible fixed asset classes, and have concluded that the asset lives and residual values are appropriate.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Grants	22,932	159,286	182,218	226,033
Government grants	-	-	-	2,006
	22,932	159,286	182,218	228,039

Of the £228,039 income received in 2022, £159,286 was restricted income and £68,753 was unrestricted income.

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	644,996	-	644,996	697,469
	644,996	-	644,996	697,469

In 2022 all income related to unrestricted funds.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 MARCH 2023**4 Charitable activity costs**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Wages and salaries	505,583	159,286	664,869	663,597
Governance costs	11,880	-	11,880	8,835
Other direct costs	124,374	-	124,374	97,439
Depreciation	1,291	19,000	20,291	20,428
	<u>643,128</u>	<u>178,286</u>	<u>821,414</u>	<u>790,299</u>

Of the £790,299 in 2022, £178,286 was restricted expenditure and £612,013 was unrestricted.

5 Auditors' remuneration

	Total 2023	Total 2022
	£	£
Auditors remuneration (audit services)	9,880	7,440
Auditors remuneration (non-audit services)	2,000	1,440
	<u>11,880</u>	<u>8,880</u>

In 2022 all costs above related to unrestricted funds.

6 Net income for the year

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Auditors remuneration (audit services)	9,880	7,440
Auditors remuneration (non-audit services)	2,000	1,440
Depreciation - owned assets	20,291	20,428
	<u>20,291</u>	<u>20,428</u>

7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor the year ended 31 March 2022.

Trustees' expenses

The total amount reimbursed for out of pocket expenses in relation to travel amounted to £NIL (2022: £NIL).

8 Staff costs

	2023	2022
	£	£
Wages and salaries	613,804	617,471
Social security costs	41,032	35,953
Other pension costs	10,034	10,173
	<u>664,870</u>	<u>663,597</u>

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

	2023	2022
	£	£
Operational	55	58
	<u>55</u>	<u>58</u>

No employee received benefits (excluding employers pension costs) exceeding £60,000 in either year.

The total amount of employee benefits received by key management personnel is £78,942 (2022: £78,369). The parent company took on overall key management responsibilities on take over in April 2018.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

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

9 Tangible fixed assets

	Freehold property £	Office Equipment £	Fixtures & fitting £	Total £
Cost				
As at 1 April 2022	950,000	4,059	1,650	955,709
Additions	-	-	-	-
As at 31 March 2023	950,000	4,059	1,650	955,709
Depreciation				
As at 1 April 2022	57,000	2,686	1,374	61,060
Charge for the period	18,999	1,014	276	20,289
As at 31 March 2023	75,999	3,700	1,650	81,349
Net book value				
As at 31 March 2023	874,001	359	-	874,360
As at 31 March 2022	893,000	1,373	276	894,649

10 Debtors

	2023 £	2022 £
Trade debtors	182,369	91,129
Other debtors	6,427	51
Prepayments and accrued income	46,821	53,045
	235,617	144,225

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	54,587	171,584
Social security and other taxes	8,532	8,633
Other creditors	61,287	36,822
Accruals and deferred income	13,762	10,354
	138,168	227,393

12 Movement in funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers £	Closing balance £
Unrestricted funds					
General funds	345,200	667,928	(643,128)	-	370,000
	345,200	667,928	(643,128)	-	370,000
Restricted funds					
Freehold property - cost	255,734	-	(19,000)	-	236,734
Freehold property - revaluation	637,266	-	-	-	637,266
Greswolde Park Road	-	87,608	(87,608)	-	-
Silver Birch Road	-	71,678	(71,678)	-	-
Total Restricted funds	893,000	159,286	(178,286)	-	874,000
Total Funds	1,238,200	827,214	(821,414)	-	1,244,000

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

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

12 Movement in funds (continued)

Greswolde Park Road

Birmingham City Council funds the grant to Greswolde Park Road care home. The grant enables the provision of respite care services. The care services are provided in a property that was granted by the Secretary of State for Health with conditions that they monies be repaid to him should certain conditions not be met.

Silver Birch Road

Birmingham City Council funds the grants to Silver Birch Road care home. The grant enables the provision of respite care services. The care services are provided in a property that was granted by the Princes Royal Trust and Birmingham City Council with conditions that they monies be repaid to him should certain conditions not be met.

Freehold property

4 Greswolde Park Road

The company received a grant of £174,799 towards the purchase and conversion of 4 Greswolde Park Road, Acocks Green, Birmingham from the Secretary of State for Health with a proviso that the monies be repaid to him should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of the Secretary of State.

7 Silver Birch Road

The company also received a grant of £263,600 towards the purchase, conversion and running costs of 7 Silver Birch Road, Erdington, Birmingham from the Princess Royal Trust and Birmingham City Council with a proviso that the monies be repaid to him should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of the Birmingham City Council of £120,000.

7 Braithwaite Road

The company received grants of £104,495 towards the purchase and conversion of 47 Braithwaite Road, Sparkbrook, Birmingham from Birmingham City Council Social Services Department, with a proviso that the monies be repaid to him should certain conditions not be met.

Freehold property costs represents the value of the properties purchased. The Trustees have considered the allocation of depreciation in respect of these properties and a transfer has been made from restricted reserves to correct the previously misallocated depreciation.

Freehold property valuation reserve represents the revaluation of freehold properties.

13 Analysis of net assets between funds

Current year:	General	Restricted	Total
	£	£	£
Tangible fixed assets	360	874,000	874,360
Current assets	507,808	-	507,808
Creditors (due within one year)	(138,168)	-	(138,168)
Creditors (due after more than one year)	-	-	-
Balance as at 31 March 2023	370,000	874,000	1,244,000

Prior year:	General	Restricted	Total
	£	£	£
Tangible fixed assets	1,649	893,000	894,649
Current assets	570,944	-	570,944
Creditors (due within one year)	(227,393)	-	(227,393)
Creditors (due after more than one year)	-	-	-
Balance as at 31 March 2023	345,200	893,000	1,238,200

14 Leasing agreements

The Charitable Company had no commitments under non-cancellable operating leases at 31 March 2023.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

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

15 Related party disclosures

The related party transactions are with Midland Mencap, who wholly own Birmingham Multi-Care Support Services Limited, who provide all functions of financial services, strategic and operational management. Amounts charged by Midland Mencap to cover these costs totals £98,706. Balance due to Midland Mencap at year end is £45,876.

16 Ultimate controlling party

Birmingham Multi-Care Support Services is a wholly owned subsidiary and the ultimate controlling party is Midland Mencap whose registered office is Unit E Pinewood, Bell Heath Way, Woodgate Business Park, Birmingham, B32 2BZ.

17 Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the statement of financial activities):	5,800	136,774
Adjustments for:		
Depreciation charges	20,291	20,428
Decrease/ (increase) in debtors	(91,392)	(2,004)
(Decrease)/ increase in creditors	(89,227)	87,243
Net cash provided by (used in) operating activities	(154,528)	242,441

18 Analysis of changes in net funds

	At 1/4/2022	Cash flow	At 31/03/2023
	£	£	£
Net cash			
Cash at bank	426,719	(154,528)	272,191
Total	426,719	(154,528)	272,191

19 Post balance sheet events

Staff will shortly begin a consultation process with the parent company Midland Mencap which will facilitate them transferring from BMC to Midland Mencap, including the transfer of all existing care packages. The respite care provision and residential staff group will remain with BMC.



BIRMINGHAM MULTI-CARE SUPPORT SERVICES LTD

England & Wales - Charity number 702019

Accounts

Registered number: 02399075
Charity number: 702019

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charitable Company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent auditors' report on the financial statements	6 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 23

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	J Cleminson, Trustee T Johnson, Trustee (resigned 5 July 2022) Dr F McConnell, Trustee C McGinley, Trustee
Company registered number	02399075
Charity registered number	702019
Registered office	Unit E, Pinewood Bell Heath Way Birmingham B32 3BZ
Company secretary	D Rogers
Independent auditors	Cooper Parry Group Limited Chartered Accountants Office 401, 4th Floor Two Chamberlain Square Birmingham West Midlands B3 3AX
Bankers	Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and the audited financial statements for the year ended 31 March 2022 which has been prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

Structure, governance and management

Birmingham Multi-Care Support Services Limited ("the Company") was incorporated on 28 June 1989 as a Charitable Company Limited by Guarantee. The management of the Company is the responsibility of the Directors. The Directors comprise members elected for their particular expertise and contributions.

The day to day management has been delegated to the Parent Company, Midland Mencap.

Admission to membership is at the discretion of the Directors subject to the consent of a majority of the existing members.

Mission

The mission of the company is to provide care and support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers.

Strategy

The company continues to build on its core strength of the specialist provision of services for people with a learning disability, additional physical disabilities and challenging behaviours of significant health care needs. The Company continues to identify and explore opportunities for growth both privately and with the continued partnership with the local authorities to ensure sustainable services to its clients and their carers.

Objectives and activities

The principal activities of the Company are the provision of support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers. The Company's recurring revenue comes from fees receivable, and grants receivable from Birmingham City Council and the NHS.

Achievements and performance

Birmingham Multi-Care is a subsidiary of Midland Mencap and provides a range of care and support services to children, young people and adults across Birmingham. Birmingham Multi-Care's services include home based care and support, short breaks and respite as well as access to community based social, leisure and recreational opportunities.

Birmingham Multi-Care Respite Care Provision Covid-19 impact review

We provide 8 respite care beds across two registered Respite Care Homes – Silver Birch Road in Erdington and Greswolde Park Road in Acocks Green. Both homes are regulated by the Care Quality Commission and offer high quality respite provision seven days per week.

The COVID-19 pandemic had a serious impact on our respite service delivery as almost all carers use our service were deemed to be clinically extremely vulnerable and, consequently, had to shield. This impacted on the respite care bookings as the people who Birmingham Multi-Care Home Based Care and Support

Birmingham Multi-Care Home Based Care and Support

Our home support and supported living services operate twenty-four hours a day, seven days of the week. As with our other services, this was severely impacted by the pandemic as most of the support provided by Birmingham Multi-care is home based and many families were deemed to be clinically extremely vulnerable and, consequently, had to shield. As with our respite care services this impacted on the home-based care bookings as the people who use our services shielded along with their family members/carers. With a change in covid secure regulations the two care homes are now able to fully operate and occupancy levels are recovering to pre-covid levels.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Community service

The Asha House service has been closed since March 2020 due to Covid19 restriction in line with Day care Centre closure guidelines from the local authority. However, this 'women only' community service has been safely delivered in the community under remaining pandemic restrictions. A wider community offer has been provided to this group of citizens which has proved beneficial to their wellbeing and that of their carers. use our services shielded along with their family members/carers.

Staff welfare

We continued to see higher than usual number of staff reporting sick and and though this put a strain on the organisation's ability to provide the service despite staffing challenges and the reduced service operations, all clients that needed our services over the year were fully supported.

Management continued to provide staff with regular government guidelines on Covid-19 rules as they were revised and ensured staff were aware on measures necessary to keep them and clients safe in the various care delivery setting.

In addition to the support outlined above, staff continue to have access to our confidential employee assistance service alongside consistent management support.

Funding

The local authorities have continued to make payments in line with funding agreements in place to ensure sustainability of the organisation and further support its ability to provide the service as the pandemic restrictions are eased in various degrees. However, the organisation could not claim any extra cost of statutory sick pay for Covid-19 self under the government scheme due to being a subsidiary to a large organisation.

Risk analysis

Constant financial reviews have been undertaken throughout the financial year to ensure that any ongoing effects of the pandemic on financial performance were mitigated against to ensure business and service continuity. Throughout this financial year, the continued payments of agreed funding from the local authority, the government grants from the CVJR scheme and the Covid-19 infection control funding from the local authority has allowed the organisation to meet its payroll and other creditors obligations as they fell due.

The initial risk of low capacity for Silverbirch was favourably improved as more clients are now utilising the respite service following the closure of a local respite care organisation within our existing catchment area. Greswolde park home continue to have sustainable occupancy rates to cover its operational costs. Throughout the pandemic and changes to covid secure restrictions all services adhered to adequate Covid-19 hygiene, health and safety measures to ensure there is confidence in clients' safety when they access support services.

There is a risk to sector wide front line staffing challenges but this has been mitigated by an increase in recruitment efforts to ensure our services are adequately staffed and fully delivered.

The current forecast, even with ongoing covid risks indicates that the organisation remains in a position to continue carrying out its charitable objectives into the foreseeable future. Continuous reviews to the operational risk assessments and finance forecasts will continue to be carried out to ensure that the organisation's services can adapt and reasonably absorb any impacts from the pandemic, a recovery period and wider economic factors.

Regulatory Framework

Birmingham Multi-Care Support Services Limited is registered with the Care Quality Commission under the Health and Social Care Act 2008, and the Company is registered for three regulated activities, one domiciliary care service and two respite care homes. At the last inspection, all these services were found to be fully compliant with the regulations.

Trustees

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the company. The Trustees and other members guarantee to contribute £1 in the event of an insolvent winding up.

Trustee Recruitment

When recruiting new Trustees the existing Trustees look for those individuals whose skills and experience that can make a significant contribution to the management of the Charitable Company.

All new Trustees are made aware of their responsibilities as Charity Trustees and Company Directors and are helped to familiarise themselves with the practical and financial aspects of the Charitable Company's operations. To help them they are provided with a copy of the Company's Memorandum and Articles of Association, the latest published accounts, the Charitable Company's mission statement and appropriate Charity Commission publications.

Public Benefit

The trustees have given due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Charitable Company and in planning any future activities. The trustees always ensure that the strategic and operational objectives are aligned with public benefit requirements. This is achieved through the provision of a wide range of services to people with multiple disabilities. This annual report demonstrates how Birmingham Multi- Care Support Services Limited has spent funds available towards meeting its charitable objectives.

Risk management

The Directors review the risks to which the Company is exposed on an annual basis as part of the approval of the annual and medium term planning and forecasts. The Directors have not identified any significant risks for the period under review, other than the ongoing requirement to achieve sufficient levels of revenue which will sustain the company's aims and objectives.

The Directors risk management strategy comprises of:

- The annual review of the risks the Company might face,
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the Company should those risks materialise.

Reserves policy

The Company's reserves are either classified as General Unrestricted Funds or Restricted Funds. Restricted funds comprise grants receivable for specific purposes that can only be used for those specific purposes. General Unrestricted Funds are expendable at the discretion of the Directors in furtherance of the Company's objectives. The Directors monitor carefully the funds required to maintain the ongoing operations of the company. As at the year end the company's free reserves were £343,551 (Unrestricted funds less fixed assets not represented by the restricted funds).

Review of financial position

The financial statement shows an income of £927,073 (2021: £775,739) against a total expenditure of £790,299 (2021: £728,823) resulting in an operating surplus of £136,744 (2021 surplus: £46,916). This year we have reported a surplus due to:

- Continued grant payments from the local authority despite closure or disruption of services. This was to ensure that services would be sustained and resume to meet the demand when Covid-19 restrictions eased.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

- Coronavirus Job Retention Scheme grant used where applicable.
- A higher than expected demand of services in period of eased Covid-19 restriction.

Going Concern

During the year, constant reviews were undertaken to ensure that the organisation can continue to offer its services and grow its offer as the Covid-19 restrictions were being eased. Consideration was given to the sensitivity of potential lockdowns in the 2021/22 winter periods and their impact on both services and business continuity.

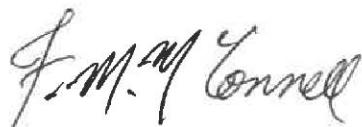
The reassured support from the parent company, Midland Mencap in addition to the consistent favourable cashflows prior and after year end demonstrates that Birmingham Multi- Care support Services has the ability to meet its liabilities as they fall due. Midland Mencap has also ensured that its subsidiary has sufficient funds to carry out its charitable objectives.

Therefore, the Trustees are satisfied that there are sufficient assets and funds for the Charitable Company to remain a going concern.

Related parties

The Charity is affiliated to its parent company, Midland Mencap.

Approved by order of the members of the board of Trustees on 22 November 2022 and signed on their behalf by:



Dr F McConnell
(Chair of Trustees)

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

Opinion

We have audited the financial statements of Birmingham Multi-Care Support Services Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Glen Bott (Senior statutory auditor)

for and on behalf of

Cooper Parry Group Limited

Chartered Accountants

Statutory Auditor

Office 401, 4th Floor

Two Chamberlain Square

Birmingham

West Midlands

B3 3AX

22 November 2022

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations, grants and legacies	3	68,753	159,286	228,039	360,755
Charitable activities	4	697,469	-	697,469	414,727
Other income		1,565	-	1,565	257
Total income		<u>767,787</u>	<u>159,286</u>	<u>927,073</u>	<u>775,739</u>
Expenditure on:					
Charitable activities	5	612,013	178,286	790,299	728,823
Total expenditure		<u>612,013</u>	<u>178,286</u>	<u>790,299</u>	<u>728,823</u>
Net movement in funds		<u>155,774</u>	<u>(19,000)</u>	<u>136,774</u>	<u>46,916</u>
Reconciliation of funds:					
Total funds brought forward		189,426	912,000	1,101,426	1,054,510
Net movement in funds		155,774	(19,000)	136,774	46,916
Total funds carried forward	12	<u>345,200</u>	<u>893,000</u>	<u>1,238,200</u>	<u>1,101,426</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 23 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 02399075

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	894,649	915,077
		894,649	915,077
Current assets			
Debtors	10	144,225	142,221
Cash at bank and in hand		426,719	184,278
		570,944	326,499
Creditors: amounts falling due within one year	11	(227,393)	(140,150)
Net current assets		343,551	186,349
Total assets less current liabilities		1,238,200	1,101,426
Total net assets		1,238,200	1,101,426
Charity funds			
Restricted funds	12	893,000	912,000
Unrestricted funds	12	345,200	189,426
Total funds		1,238,200	1,101,426

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22 November 2022 and signed on their behalf by:



Dr F McConnell
 (Chair of Trustees)

The notes on pages 13 to 23 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	242,441	144,443
	<hr/>	<hr/>
Cash flows from investing activities		
Net cash provided by investing activities	-	-
	<hr/>	<hr/>
Cash flows from financing activities		
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	242,441	144,443
Cash and cash equivalents at the beginning of the year	184,278	39,835
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>426,719</u>	<u>184,278</u>

The notes on pages 13 to 23 form part of these financial statements

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Multi-Care Support Services Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

These accounts have been prepared on a going concern basis. Birmingham Multi-Care has built up a good level of reserves and cash over the last 2 years. The forecast for 2022 23 and projection for 2023 24 is conservative however the organisation is positioned well to deliver on its stated strategic objectives not only by using our own resources but through the parent company by continuing to strengthen collaboration and partnership with key stakeholders. Given the factors above the accounts have been prepared on a going concern basis.

1.3 Income

Income from grants for charitable activities is recognised when earned. Other trading activities, investment and other income is recognised when received. Donations and legacies are recognised when notified provided the conditions for their receipt have been met and there is reasonable certainty of receipt and the amounts can be measured reliably.

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

As per FRS 102, governance costs form part of the charitable expenditure in the Statement of Financial Activities (SOFA) but more detail is shown in Note 6 to the accounts. Charitable expenditure comprises those costs directly incurred in carrying out its charitable activities and expenditure of an indirect nature necessary to support these activities. Governance costs are those associated with the constitutional and statutory requirements of the charitable company and include audit fees and costs incurred in the strategic management of the charitable company.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation deemed cost (or deemed cost as per FRS 102 first adoption rules) less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Purchases of equipment and any fixtures and fittings deemed to be additions, as distinct from replacements, are capitalised if the initial cost of the asset exceeds £1,000. Otherwise the cost is treated as an expense.

Where the current value of a tangible fixed asset is found to be less than its carrying value, the asset is written down to its recoverable amount. The loss on impairment is charged to the appropriate expenditure category in the statement of financial activities. The charitable company currently has no assets to which impairment provisions apply.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%
Office equipment	-	25%

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. Accounting policies (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.11 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which a donor has specified to be solely used for particular areas of the charity's activities

2. General information

Birmingham Multi-Care is a charitable company domiciled in the United Kingdom. The address of the registered office is shown on the legal and administrative information page of this report. The nature of the company's operations and principal activities are the provision of services to people in Birmingham who have multiple disabilities and respite to their parents and carers.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants	66,747	159,286	226,033	226,357
Coronavirus job retention scheme	2,006	-	2,006	134,398
	<u>68,753</u>	<u>159,286</u>	<u>228,039</u>	<u>360,755</u>
Total 2021	<u>201,469</u>	<u>159,286</u>	<u>360,755</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from charitable activities	697,469	697,469	414,727
	<u>414,727</u>	<u>414,727</u>	
Total 2021	<u>414,727</u>	<u>414,727</u>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	663,597	663,597	596,637
Governance costs	8,835	8,835	7,661
Other direct costs	97,439	97,439	104,097
Depreciation	20,428	20,428	20,428
	<u>790,299</u>	<u>790,299</u>	<u>728,823</u>
Total 2021	<u>728,823</u>	<u>728,823</u>	

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Analysis of expenditure by activities (continued)

Of the £728,823 expended in 2021, £178,286 was allocated to restricted funds and £550,537 to unrestricted funds

6. Auditors' remuneration

	2022	2021
	£	£
Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts	7,440	6,672
Fees payable to the Charitable Company's auditor in respect of: All non-audit services not included above	1,440	1,080
	1,440	1,080

7. Staff costs

	2022	2021
	£	£
Wages and salaries	617,471	557,155
Social security costs	35,953	31,491
Contribution to defined contribution pension schemes	10,173	7,991
	663,597	596,637

The average number of persons employed by the Charitable Company during the year was as follows:

	2022	2021
	No.	No.
Operational	58	71
	58	71

No employee received remuneration amounting to more than £60,000 in either year.

In 2021/22 the key management emoluments amounted to £78,369 (2021: £73,776). The parent company took on overall key management responsibilities on take over in April 2018.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2021	950,000	1,650	4,059	955,709
At 31 March 2022	<u>950,000</u>	<u>1,650</u>	<u>4,059</u>	<u>955,709</u>
Depreciation				
At 1 April 2021	38,000	961	1,671	40,632
Charge for the year	19,000	413	1,015	20,428
At 31 March 2022	<u>57,000</u>	<u>1,374</u>	<u>2,686</u>	<u>61,060</u>
Net book value				
At 31 March 2022	<u>893,000</u>	<u>276</u>	<u>1,373</u>	<u>894,649</u>
At 31 March 2021	<u>912,000</u>	<u>689</u>	<u>2,388</u>	<u>915,077</u>

10. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	91,129	111,197
Other debtors	51	481
Prepayments and accrued income	53,045	30,543
	<u>144,225</u>	<u>142,221</u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	171,584	40,572
Other taxation and social security	8,633	10,238
Other creditors	36,822	-
Accruals and deferred income	10,354	89,340
	227,393	140,150

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	189,426	767,787	(612,013)	345,200
	189,426	767,787	(612,013)	345,200
Restricted funds				
Freehold property - cost	261,729	-	(5,995)	255,734
Freehold property - revaluation	650,271	-	(13,005)	637,266
Greswolde Park Road	-	87,608	(87,608)	-
Silver Birch Road	-	71,678	(71,678)	-
	912,000	159,286	(178,286)	893,000
Total of funds	1,101,426	927,073	(790,299)	1,238,200

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	123,510	616,453	(550,537)	189,426
Restricted funds				
Freehold property - cost	280,729	-	(19,000)	261,729
Freehold property - revaluation	650,271	-	-	650,271
Greswolde Park Road	-	87,608	(87,608)	-
Silver Birch Road	-	71,678	(71,678)	-
	<u>931,000</u>	<u>159,286</u>	<u>(178,286)</u>	<u>912,000</u>
Total of funds	<u><u>1,054,510</u></u>	<u><u>775,739</u></u>	<u><u>(728,823)</u></u>	<u><u>1,101,426</u></u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Statement of funds (continued)

Greswolde Park Road

Birmingham City Council funds the grant to the Greswolde Park Road care home. The grant enables the provision of respite care services. The care services are provided in a property that was granted by the Secretary of State for Health with conditions that the monies be repaid to him should certain conditions not be met.

Silver Birch Road

Birmingham City Council funds the grants to Silver Birch Road care home. The grant enables the provision of respite home care services. The care services are provided in a property that was granted by the Princes Royal Trust and Birmingham City Council with conditions that the monies be repaid to him should certain conditions not be met.

Freehold property

4 Greswolde Park Road

The company received a grant of £174,799 towards the purchase and conversion of 4 Greswolde Park Road, Acocks Green, Birmingham from the Secretary of State for Health with a proviso that the monies be repaid to him should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of the Secretary for State.

7 Silver Birch Road

The company also received a grant of £263,600 towards the purchase, conversion and running costs of 7 Silver Birch Road, Erdington, Birmingham from the Princess Royal Trust and Birmingham City Council, with a proviso that monies be repaid to them should certain conditions not be met. As security for repayment, a charge was executed in favour of Birmingham City Council in the sum of £120,000.

7 Braithwaite Road

The company received grants of £104,495 towards the purchase and conversion of 7 Braithwaite Road, Sparkbrook from Birmingham City Council Social Services Department, with a proviso that the monies be repaid to them should certain conditions not be met.

Freehold property cost represents the value of the properties purchased. The Trustees have considered the allocation of depreciation in respect of these properties and a transfer has been made from restricted reserves to unrestricted reserves to correct the previously misallocated depreciation.

Freehold property revaluation reserve represents the revaluation of freehold properties.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,649	893,000	894,649
Current assets	570,944	-	570,944
Creditors due within one year	(227,393)	-	(227,393)
Total	<u>345,200</u>	<u>893,000</u>	<u>1,238,200</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	3,077	912,000	915,077
Current assets	326,499	-	326,499
Creditors due within one year	(140,150)	-	(140,150)
Total	<u>189,426</u>	<u>912,000</u>	<u>1,101,426</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	136,774	46,916
Adjustments for:		
Depreciation charges	20,428	20,430
Increase in debtors	(2,004)	(17,595)
Increase in creditors	87,243	94,692
Net cash provided by operating activities	<u>242,441</u>	<u>144,443</u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	426,719	184,278
Total cash and cash equivalents	426,719	184,278

16. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	184,278	242,441	426,719
	184,278	242,441	426,719

17. Operating lease commitments

The Charitable Company had no commitments under non-cancellable operating leases at 31 March 2022.

18. Related party transactions

The related party transactions are with the parent company, Midland Mencap, in relation to providing all functions of the Finance services, strategic and operational management. These services range from day to day transaction processing to internal and external reporting and governance. The related party transactions also include Central overhead costs allocation as BMC operates from the parent company's premises. Amounts charged to Midland Mencap during the year to cover these costs amounted to £85k. The total amount owed to Midland Mencap at the year end was £171k which is included within trade creditors.

19. Controlling party

Birmingham Multi-Care Support Services Limited is a wholly owned subsidiary and the ultimate controlling party is Midland Mencap whose registered office is Unit E Pinewood, Bell Heath Way, Woodgate Business Park, Birmingham B32 2BZ.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LTD

England & Wales - Charity number 702019

Accounts

Registered number: 02399075
Charity number: 702019

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditors' report on the financial statements	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 26

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

Registered Charity Name **Birmingham Multi-Care Support Services Limited**

Status

The Organisation is a charitable company limited by guarantee and not having a share capital, incorporated on 28 June 1989 and registered as a charity. The Company was established by its Memorandum of Association which sets out the objects and powers of the Charitable Company.

Registered Charity number	702019
Company number	2399075
Company Secretary	D Rogers
Trustees	J Cleminson T Johnson Dr F McConnell (appointed 23 November 2020) C McGinley
Principal address and registered office	Unit E, Pinewood Bell Heath Way Woodgate Business Park Birmingham B32 3BZ
Auditors	Cooper Parry Group Limited Park View One Central Boulevard Blythe Valley Business Park Solihull B90 8BG
Bankers	Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
For the year ended 31 March 2021

The Trustees present their report and the audited financial statements for the year ended 31 March 2021 which has been prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

Structure, governance and management

Birmingham Multi-Care Support Services Limited ("the Company") was incorporated on 28 June 1989 as a Charitable Company Limited by Guarantee. The management of the Company is the responsibility of the Directors. The Directors comprise members elected for their particular expertise and contributions.

The day to day management has been delegated to the Parent Company, Midland Mencap.

Admission to membership is at the discretion of the Directors subject to the consent of a majority of the existing members.

Mission

The mission of the company is to provide care and support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers.

Strategy

The company continues to build on its core strength of the specialist provision of services for people with a learning disability, additional physical disabilities and challenging behaviours of significant health care needs. The Company continues to identify and explore opportunities for growth both privately and with the continued partnership with the local authorities to ensure sustainable services to its clients and their carers.

Objectives and activities

The principal activities of the Company are the provision of support to people in Birmingham who have multiple disabilities and respite to their Parents and Carers. The Company's recurring revenue comes from fees receivable, and grants receivable from Birmingham City Council and the NHS.

ACHIEVEMENTS AND PERFORMANCE

Birmingham Multi-Care is a subsidiary of Midland Mencap and provides a range of care and support services to children, young people and adults across Birmingham. Birmingham Multi-Care's services include home based care and support, short breaks and respite as well as access to community based social, leisure and recreational opportunities.

Birmingham Multi-Care Respite Care Provision Covid-19 Impact review

We provide 8 respite care beds across two registered Respite Care Homes – Silver Birch Road in Erdington and Greswolde Park Road in Acocks Green. Both homes are regulated by the Care Quality Commission and offer high quality respite provision seven days per week.

The COVID-19 pandemic has had a serious impact on our respite service delivery as almost all carers who use our service were deemed to be clinically extremely vulnerable and, consequently, had to shield. This impacted on the respite care bookings as the people who use our services shielded along with their family members/carers. We were left with no option other than to temporarily close both of our respite care homes for a period and used the government Coronavirus Job Retention Scheme. This allowed us to designate the staff within both respite care homes as 'furloughed workers', with us accessing government support to continue paying part of the furloughed employees salaries and potentially protecting the employees from redundancy.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
For the year ended 31 March 2021

Ordinarily we would have the capacity to provide 5,840 nights of respite care provision per year however Greswolde Park Road closed on Friday 27th March 2020, re-opening on Monday 3rd August 2020 whilst Silver Birch Road closed on Friday 27th March 2020 and re-opened on Monday 2nd November 2020. This reduced the annual capacity at Greswolde Park Road by 512 nights and Silver Birch Road by 876 nights, therefore reducing our annual capacity by a total of 1,388 nights, with an overall capacity reduced to 4,452 nights. Furthermore, when we re-opened, and in line with creating a COVID secure environment for both citizens and staff, our capacity was reduced to 3 beds and not the normal 4 beds. This was introduced in both homes as they re-opened and was in place until the end of June 2021. This further reduced the capacity at Greswolde Park Road by another 240 nights and at Silver Birch Road by another 149 nights (up to 31st March 2021) so, overall, we lost a combined total of 1,777 nights from the 2021/2021 period.

Birmingham Multi-Care Home Based Care and Support

Our home support and supported living services operate twenty-four hours a day, seven days of the week. As with our other services, this has been severely impacted by the pandemic as most of the support provided by Birmingham Multi-care is home based and many families were deemed to be clinically extremely vulnerable and, consequently, had to shield. As with our respite care services this impacted on the home-based care bookings as the people who use our services shielded along with their family members/carers. In addition to this staff that specifically supported individuals with recreational based activities were left with no work as all recreational activities and venues closed due to lockdown. We were left with no option other than to use the government Coronavirus Job Retention Scheme. This allowed us to designate these staff as 'furloughed workers', with us accessing government support to continue paying part of the furloughed employees salaries and potentially protecting the employees from redundancy.

We have: -

- Delivered 15,934.5 hours of care and support
- Delivered 3,510 sleep-in hours.
- Supported 60 individuals with home-based care and support, short breaks and access to community based social, leisure and recreational opportunities.

The 29 frontline staff have received 49.5 hours of training and support this year across a wide range of training covering areas such as the Care Certificate, induction, infection control, safeguarding, medication management, safe lifting and handling practices as well as update training in areas such as First Aid and Fire safety. This ensures that our staff are skilled, confident, but most importantly competent to support individuals with a wide range of care and support needs.

Community service

The Asha House service has been closed since March 2020 due to Covid19 restriction in line with Day care Centre closure guidelines from the local authority. However, this 'women only' community service has been safely delivered in the community under existing pandemic restrictions. A wider community offer has been provided to this group of citizens which has proved beneficial to their wellbeing and that of their carers.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
For the year ended 31 March 2021

Staff welfare

We also had a higher than usual number of staff reporting sick and shielding and this put a strain on the organisation's ability to provide the service too, especially at the peak of the pandemic. Despite the staffing challenges and the reduced service operations, all clients that needed our services over the lockdown period were fully supported.

Management continued to provide staff with regular government guidelines on Covid19 rules as they occurred and ensured staff were aware on measures necessary to keep them and clients safe in the various care delivery setting.

Office staff continued to work from home and appropriate IT arrangements were made to ensure use of the office was only open for essential staff under very strict Covid19 hygiene, health and safety measures as the organisation had to continue providing Domicare service through out the lockdown and pandemic period.

Both furloughed and in work staff had regular contacts with their line managers to ensure staff were appropriately supported and valued. Daily Senior Management Team (SMT) communications to staff in the lockdown period ensured that staff morale and resilience was high in the face of delivering services in what was unprecedented challenging environments. SMT and line management team support to all staff still continues to ensure staff's wellbeing and working in safe environments is supported.

In addition to the support outlined above, staff continue to have access to our confidential staff helpline for any other personal issues that they may need outside besides the support from management.

Funding

The local authorities have continued to make payments in line with funding agreements in place to ensure sustainability of the organisation and further support its ability to provide the service as the pandemic restrictions are eased in various degrees.

However, the organisation could not claim the extra cost of statutory sick pay for Covid19 self isolating staff under the government scheme due to being a subsidiary to a large organisation.

Risk analysis

Constant financial reviews have been undertaken in the 2020/21 financial year to ensure that the effects to service of the pandemic were mitigated against to ensure business and service continuity. Throughout this financial year, the continued payments of agreed funding from the local authority, the government grants from the CVJR scheme and the Covid19 infection control funding from the local authority has allowed the organisation to meet its payroll and other creditors obligations as they fell due.

The initial risk of low capacity from the Silverbirch was favourably improved a move of clients from closure of a respite care organisation within our client's catchment area. Greswolde park home continued to have sustainable occupancy rates to cover its operational costs. As the pandemic is progressing into various phases, all our services are adhering to the more than adequate Covid19 hygiene, health and safety measures to ensure there is confidence in clients' safety when they access our services.

There is a risk to sector wide front line staffing challenges but this has been mitigated by an increase in recruitment efforts to ensure our services are adequately staffed and fully delivered.

The current forecast with Covid19 operational sensitivities applied to income and expenditure indicates that the organisation will be in a position to continue carrying out its charitable objectives into the foreseeable future. Continuous reviews to the operational risk assessments and finance forecasts will

continue to be carried out to ensure that the organisation's services can adapt and reasonably absorb any impacts from the pandemic and wider economic factors.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
For the year ended 31 March 2021

Regulatory Framework

Birmingham Multi-Care Support Services Limited is registered with the Care Quality Commission under the Health and Social Care Act 2008, and the Company is registered for three regulated activities, one domiciliary care service and two respite care homes. At the last inspection, all these services were found to be fully compliant with the regulations.

Trustees

The Trustees, who are also the Directors for the purpose of company law, who served during the year were:

J Cleminson
T Johnson
Dr F McConnell (appointed 23 November 2020)
C McGinley

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the company. The Trustees and other members guarantee to contribute £1 in the event of an insolvent winding up.

Trustee Recruitment

When recruiting new Trustees the existing Trustees look for those individuals whose skills and experience that can make a significant contribution to the management of the Charitable Company.

All new Trustees are made aware of their responsibilities as Charity Trustees and Company Directors and are helped to familiarise themselves with the practical and financial aspects of the Charitable Company's operations. To help them they are provided with a copy of the Company's Memorandum and Articles of Association, the latest published accounts, the Charitable Company's mission statement and appropriate Charity Commission publications.

Public Benefit

The trustees have given due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Charitable Company and in planning any future activities. The trustees always ensure that the strategic and operational objectives are aligned with public benefit requirements. This is achieved through the provision of a wide range of services to people with multiple disabilities. This annual report demonstrates how Birmingham Multi-Care Support Services Limited has spent funds available towards meeting its charitable objectives.

Risk management

The Directors review the risks to which the Company is exposed on an annual basis as part of the approval of the annual and medium term planning and forecasts. The Directors have not identified any significant risks for the period under review, other than the ongoing requirement to achieve sufficient levels of revenue which will sustain the company's aims and objectives.

The Directors risk management strategy comprises of:

- The annual review of the risks the Company might face,
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the Company should those risks materialise.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
For the year ended 31 March 2021

Reserves policy

The Company's reserves are either classified as General Unrestricted Funds or Restricted Funds. Restricted funds comprise grants receivable for specific purposes that can only be used for those specific purposes. General Unrestricted Funds are expendable at the discretion of the Directors in furtherance of the Company's objectives. The Directors monitor carefully the funds required to maintain the ongoing operations of the company. As at the year end the company's free reserves were £186,349 (Unrestricted funds less fixed assets not represented by the restricted funds).

Review of financial position

The financial statement shows an income of £775,539 (2020: £796,731) against a total expenditure of £728,823 (2020: £849,382) resulting in an operating surplus of £46,916 (2019 deficit: £52,653). This year we have reported a surplus due to:

- Continued grant payments from the local authority despite closure of services in the Covid19 lockdown period. This was to ensure that services would be sustained and resume to meet the demand when Covid19 restrictions eased.
- Coronavirus Job Retention Scheme grant used where applicable.
- A higher than expected demand of services in period of eased Covid19 restriction.

Going Concern

During the year, constant reviews were undertaken to ensure that the organisation can continue to offer its services and grow its offer as the Covid19 restrictions were being eased. Consideration was given to the sensitivity of potential lockdowns in the 2021/22 winter periods and their impact on both services and business continuity.

The reassured support from the parent company, Midland Mencap in addition to the consistent favourable cashflows prior and after year end demonstrates that Birmingham Multi- Care support Services has the ability to meet its liabilities as they fall due. Midland Mencap has also ensure that its subsidiary has sufficient funds to carry out its charitable objectives.

Therefore, the Trustees are satisfied that there are sufficient assets and funds for the Charitable Company to remain a going concern.

Related parties

The Charity is affiliated to its parent company, Midland Mencap.

This report was approved by the trustees on 25 November 2021 and signed on their behalf by:



J Cleminson - Trustee

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Cooper Parry Group Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 25 November 2021 and signed on their behalf by:



J Cleminson - Trustee

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

Opinion

We have audited the financial statements of Birmingham Multi-Care Support Services Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Cooper Parry Group Limited

Nicholas Simkins FCA (Senior statutory auditor)

for and on behalf of

Cooper Parry Group Limited

Chartered Accountants

Statutory Auditor

One Central Boulevard

Blythe Valley Business Park

Solihull

West Midlands

B90 8BG

Date:

3/12/2021.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Grants, donations and legacies	3	201,469	159,286	360,755	192,176
Charitable activities	4	414,727	-	414,727	603,075
Investments	5	-	-	-	19
Other income		257	-	257	1,461
Total income		<u>616,453</u>	<u>159,286</u>	<u>775,739</u>	<u>796,731</u>
Expenditure on:					
Charitable activities		550,537	178,286	728,823	849,384
Total expenditure		<u>550,537</u>	<u>178,286</u>	<u>728,823</u>	<u>849,384</u>
Net movement in funds		<u>65,916</u>	<u>(19,000)</u>	<u>46,916</u>	<u>(52,653)</u>
Reconciliation of funds:					
Total funds brought forward		123,510	931,000	1,054,510	1,107,163
Net movement in funds		65,916	(19,000)	46,916	(52,653)
Total funds carried forward		<u>189,426</u>	<u>912,000</u>	<u>1,101,426</u>	<u>1,054,510</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 26 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 02399075

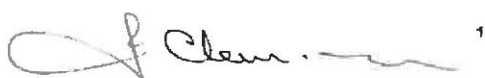
BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	915,077	935,506
		<u>915,077</u>	<u>935,506</u>
Current assets			
Debtors	11	142,221	124,626
Cash at bank and in hand		184,278	39,835
		<u>326,499</u>	<u>164,461</u>
Creditors: amounts falling due within one year	12	(140,150)	(45,457)
		<u>186,349</u>	<u>119,004</u>
Net current assets		<u>1,101,426</u>	<u>1,054,510</u>
Total assets less current liabilities		<u>1,101,426</u>	<u>1,054,510</u>
Total net assets		<u><u>1,101,426</u></u>	<u><u>1,054,510</u></u>
Charity funds			
Restricted funds	13	912,000	931,000
Unrestricted funds	13	189,426	123,510
		<u>1,101,426</u>	<u>1,054,510</u>
Total funds		<u><u>1,101,426</u></u>	<u><u>1,054,510</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 25 November 2021 and signed on their behalf by:



J Cleminson - Trustee

The notes on pages 14 to 26 form part of these financial statements.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	144,443	(7,665)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	-	19
Purchase of tangible fixed assets	-	(4,059)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	-	(4,040)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	144,443	(11,705)
Cash and cash equivalents at the beginning of the year	39,835	51,540
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>184,278</u>	<u>39,835</u>

The notes on pages 14 to 26 form part of these financial statements

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Birmingham Multi-Care Support Services Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

In the trustees' Report, there is a review of the charity's current financial performance, liquidity and the ability to meet its current and future obligations. Financial projections into the foreseeable future have been made taking into consideration the potential risks to various income streams to Birmingham Multi-Care. As a result of this analysis, the trustees have reasonable assurance that the charity is able to continue with its operations for the foreseeable future. Therefore, the financial statements are prepared on a going concern basis under the historical cost convention as modified to include property at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

1.2 Going concern

These accounts have been prepared on a going concern basis. The Trustees have considered current funding streams and reviewed the 2020/21 budget. The grant income for the coming year from the local authorities has been confirmed and a detailed review of budgeted income and expenditure 2020/21 has been undertaken. Asha House day care activities have been reviewed favourably and their delivery is aligned with Midland Mencap's community hub services to ensure that wellbeing activities and opportunities continue to be delivered. Current plans are to extend the day care offer to a wider demographic. The Homes are not yet operating at full capacity and as such the parent company, Midland Mencap, has formally committed, through its Board of Trustees, to underwrite any necessary investment to services that may be required in the ordinary course of providing operational services and activities to the citizens and carers of Birmingham Multi-Care. The Trustees are therefore satisfied that there are sufficient assets and funds for the Charitable Company to remain a going concern.

1.3 Income

Income from grants for charitable activities is recognised when earned. Other trading activities, investment and other income is recognised when received. Donations and legacies are recognised when notified provided the conditions for their receipt have been met and there is reasonable certainty of receipt and the amounts can be measured reliably.

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED

(A company limited by guarantee)

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

1. Accounting policies (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

As per FRS 102, governance costs form part of the charitable expenditure in the Statement of Financial Activities (SOFA) but more details is shown in Note 6 to the accounts. Charitable expenditure comprises those costs directly incurred in carrying out its charitable activities and expenditure of an indirect nature necessary to support these activities. Governance costs are those associated with the constitutional and statutory requirements of the charitable company and include audit fees and costs incurred in the strategic management of the charitable company.

All expenditure is inclusive of irrecoverable VAT.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation deemed cost (or deemed cost as per FRS 102 first adoption rules) less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Purchases of equipment and any fixtures and fittings deemed to be additions, as distinct from replacements, are capitalised if the initial cost of the asset exceeds £1,000. Otherwise the cost is treated as an expense.

Where the current value of a tangible fixed asset is found to be less than its carrying value, the asset is written down to its recoverable amount. The loss on impairment is charged to the appropriate expenditure category in the statement of financial activities. The charitable company currently has no assets to which impairment provisions apply.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%
Office equipment	-	25%

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

1. Accounting policies (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.11 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which a donor has specified to be solely used for particular areas of the charity's activities

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Birmingham Multi-Care is a charitable company domiciled in the United Kingdom. The address of the registered office is shown on the legal and administrative information page of this report. The nature of the company's operations and principal activities are the provision of services to people in Birmingham who have multiple disabilities and respite to their parents and carers.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grants	67,071	159,286	226,357	192,176
Coronavirus job retention scheme	134,398	-	134,398	-
	201,469	159,286	360,755	192,176
Total 2020	192,176	-	192,176	

In 2020, income of £192,176 was allocated to restricted funds.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from charitable activities	414,727	414,727	603,075
Total 2020	603,075	603,075	

In 2020, income of £603,075 was allocated to unrestricted funds.

5. Investment Income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	-	-	19
Total 2020	19	19	

In 2020, income of £19 was allocated to unrestricted funds.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Wages and salaries	596,637	596,637	730,330
Governance costs	7,661	7,661	10,106
Other direct costs	104,097	104,097	88,881
Depreciation	20,428	20,428	20,067
	<u>728,823</u>	<u>728,823</u>	<u>849,384</u>
Total 2020	<u>849,384</u>	<u>849,384</u>	

Of the £849,382 expended in 2020, £211,176 was allocated to restricted funds and £638,206 to unrestricted funds

7. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts	6,672	9,152
Fees payable to the Charitable Company's auditor in respect of: All non-audit services not included above	<u>1,080</u>	<u>-</u>

8. Staff costs

	2021 £	2020 £
Wages and salaries	557,155	689,697
Social security costs	31,491	31,365
Contribution to defined contribution pension schemes	7,991	9,267
	<u>596,637</u>	<u>730,329</u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

8. Staff costs (continued)

The average number of persons employed by the Charitable Company during the year was as follows:

	2021 No.	2020 No.
Operational	71	75

No employee received remuneration amounting to more than £60,000 in either year.

In 2020/21 the key management emoluments amounted to £73,776 (2020: £73,263). The parent company took on overall key management responsibilities on take over in April 2018.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2020	950,000	133,689	4,059	1,087,748
Disposals	-	(132,039)	-	(132,039)
At 31 March 2021	<u>950,000</u>	<u>1,650</u>	<u>4,059</u>	<u>955,709</u>
Depreciation				
At 1 April 2020	19,000	132,587	654	152,241
Charge for the year	19,000	413	1,017	20,430
On disposals	-	(132,039)	-	(132,039)
At 31 March 2021	<u>38,000</u>	<u>961</u>	<u>1,671</u>	<u>40,632</u>
Net book value				
At 31 March 2021	<u>912,000</u>	<u>689</u>	<u>2,388</u>	<u>915,077</u>
At 31 March 2020	<u>931,000</u>	<u>1,102</u>	<u>3,404</u>	<u>935,506</u>

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	111,197	105,429
Other debtors	481	-
Prepayments and accrued income	30,543	19,197
	<u>142,221</u>	<u>124,626</u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	40,572	2,362
Other taxation and social security	10,238	11,159
Accruals and deferred income	89,340	31,936
	<u>140,150</u>	<u>45,457</u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	123,510	616,453	(550,537)	189,426
Restricted funds				
Freehold property - cost	280,729	-	(19,000)	261,729
Freehold property - revaluation	650,271	-	-	650,271
Greswolde Park Road	-	87,608	(87,608)	-
Silver Birch Road	-	71,678	(71,678)	-
	<u>931,000</u>	<u>159,286</u>	<u>(178,286)</u>	<u>912,000</u>
Total of funds	<u><u>1,054,510</u></u>	<u><u>775,739</u></u>	<u><u>(728,823)</u></u>	<u><u>1,101,426</u></u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
Unrestricted funds	157,161	604,555	(638,206)	123,510
Restricted funds				
Day Centre	-	32,890	(32,890)	-
Greswolde Park Road	-	87,608	(87,608)	-
Silver Birch Road	-	71,679	(71,679)	-
Freehold property - cost	299,729	-	(19,000)	280,729
Freehold property - revaluation	650,271	-	-	650,271
	<u>950,000</u>	<u>192,177</u>	<u>(211,177)</u>	<u>931,000</u>
Total of funds	<u><u>1,107,161</u></u>	<u><u>796,732</u></u>	<u><u>(849,383)</u></u>	<u><u>1,054,510</u></u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

13. Statement of funds (continued)

Day centre

Birmingham City Council funds the grant to the Asha House day centre. This grant enables women to access a wide range of day activities that enhance their social interaction, physical and mental wellbeing. This is underpinned by the property which was granted by Birmingham City Council Social Services Department with a proviso that the monies be repaid to them should certain conditions not be met.

Greswolde Park Road

Birmingham City Council funds the grant to the Greswolde Park Road care home. The grant enables the provision of respite care services. The care services are provided in a property that was granted by the Secretary of State for Health with conditions that the monies be repaid to him should certain conditions not be met.

Silver Birch Road

Birmingham City Council funds the grants to Silver Birch Road care home. The grant enables the provision of respite home care services. The care services are provided in a property that was granted by the Princes Royal Trust and Birmingham City Council with conditions that the monies be repaid to him should certain conditions not be met.

Freehold property

4 Greswolde Park Road

The company received a grant of £174,799 towards the purchase and conversion of 4 Greswolde Park Road, Acocks Green, Birmingham from the Secretary of State for Health with a proviso that the monies be repaid to him should certain conditions not be met. As security for repayment, a charge on the property was executed in favour of the Secretary for State.

7 Silver Birch Road

The company also received a grant of £263,600 towards the purchase, conversion and running costs of 7 Silver Birch Road, Erdington, Birmingham from the Princess Royal Trust and Birmingham City Council, with a proviso that monies be repaid to them should certain conditions not be met. As security for repayment, a charge was executed in favour of Birmingham City Council in the sum of £120,000.

7 Braithwaite Road

The company received grants of £104,495 towards the purchase and conversion of 7 Braithwaite Road, Sparkbrook from Birmingham City Council Social Services Department, with a proviso that the monies be repaid to them should certain conditions not be met.

Freehold property cost represents the value of the properties purchased. The Trustees have considered the allocation of depreciation in respect of these properties and a transfer has been made from restricted reserves to unrestricted reserves to correct the previously misallocated depreciation.

Freehold property revaluation reserve represents the revaluation of freehold properties.

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	3,077	912,000	915,077
Current assets	326,499	-	326,499
Creditors due within one year	(140,150)	-	(140,150)
Total	<u>189,426</u>	<u>912,000</u>	<u>1,101,426</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	4,506	931,000	935,506
Current assets	164,461	-	164,461
Creditors due within one year	(45,457)	-	(45,457)
Total	<u>123,510</u>	<u>931,000</u>	<u>1,054,510</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	46,916	(52,653)
Adjustments for:		
Depreciation charges	20,430	20,067
Dividends, interests and rents from investments	-	(19)
Decrease/(increase) in debtors	(17,595)	21,402
Increase in creditors	94,692	3,538
Net cash provided by/(used in) operating activities	<u>144,443</u>	<u>(7,665)</u>

BIRMINGHAM MULTI-CARE SUPPORT SERVICES LIMITED
(A company limited by guarantee)

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

16. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand	184,278	39,835
Total cash and cash equivalents	184,278	39,835

17. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	39,835	144,443	184,278
	39,835	144,443	184,278

18. Operating lease commitments

The Charitable Company had no commitments under non-cancellable operating leases at 31 March 2021.

19. Related party transactions

The related party transactions are with the parent company, Midland Mencap, in relation to providing all functions of the Finance services, strategic and operational management. These services range from day to day transaction processing to internal and external reporting and governance. The related party transactions also include Central overhead costs allocation as BMC operates from the parent company's premises. Amounts paid to Midland Mencap to cover these costs amounted to £86k which is included within creditors.

20. Controlling party

Birmingham Multi-Care Support Services Limited is a wholly owned subsidiary and the ultimate controlling party is Midland Mencap whose registered office is Unit E Pinewood, Bell Heath Way, Woodgate Business Park, Birmingham B32 2BZ.

