

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

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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:

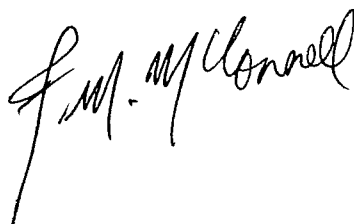
- there is no relevant audit information of which the Charitable Company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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)

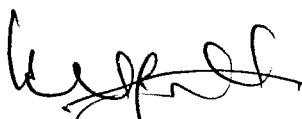
Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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

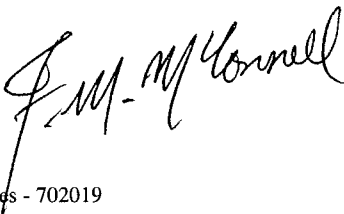
	Note	Charity 2023 £	Charity 2022 £
Fixed Assets			
Tangible fixed assets	9	874,360	894,649
		<u>874,360</u>	<u>894,649</u>
Current Assets			
Debtors	10	235,617	144,225
Cash at bank and in hand		272,191	426,719
		<u>507,808</u>	<u>570,944</u>
Creditors: Amounts falling due within one year	11	(138,168)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

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
	<u>22,932</u>	<u>159,286</u>	<u>182,218</u>	<u>228,039</u>

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
	<u>644,996</u>	<u>-</u>	<u>644,996</u>	<u>697,469</u>

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
	643,128	178,286	821,414	790,299

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
	11,880	8,880

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

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
	664,870	663,597

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

	2023	2022
	£	£
Operational	55	58
	55	58

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.

