

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.

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.

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.

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

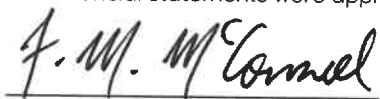
Balance sheet**As at 31 March 2025**

	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.

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

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.

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

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.

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

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.

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).

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.

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
	354	95,033

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
	16,284	41,183

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

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

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).

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.

