

FOCUS BIRMINGHAM

England & Wales · Charity number 1065745

Details

Other names	BIRMINGHAM FOCUS ON BLINDNESS, FOCUS ON BLINDNESS
Status	Registered
Legal form	Charitable company
Company number	03353444
Registered	1997-11-13
Register	View on the Charity Commission register

Contact

Address	Focus 48-62 Woodville Road Harborne Birmingham B17 9AT
Phone	01214785200
Email	info@focusbirmingham.org.uk
Website	www.focusbirmingham.org.uk

Activities

Objects: 3.1 THE OBJECTS OF THE CHARITY (OBJECTS) ARE THE RELIEF OF BLIND AND PARTIALLY SIGHTED PEOPLE AND THOSE WITH OTHER DISABILITIES AND IN PARTICULAR THE PROVISION AND THE PROMOTION OF AND ASSISTANCE WITH (EITHER ALONE OR IN CONJUNCTION WITH OTHERS) SERVICES FOR AND WITH BLIND AND PARTIALLY SIGHTED PEOPLE AND DISABLED PEOPLE TO ENHANCE THEIR QUALITY OF LIFE. FOR THE AVOIDANCE OF DOUBT, THE WORDS "BLIND" AND "BLIND PEOPLE" THROUGHOUT THESE ARTICLES SHALL BE INTERPRETED SO AS TO INCLUDE PERSONS OF ALL AGES WHO MAY OR MAY NOT HAVE OTHER DISABILITIES AND WHO, THOUGH NOT TOTALLY BLIND, HAVE LOW VISION WHICH CANNOT BE CORRECTED WITH THE USE OF SPECTACLES OR CONTACT LENSES OR ARE THREATENED WITH LOSS OF SIGHT.

Activities: The charity aims to provide high quality, innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. It intends to become known as a centre of excellence, working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,336,780	£4,360,760	£2,347,720	149
2024-03-31	£4,058,694	£3,806,930	£2,299,647	142
2023-03-31	£3,236,530	£3,568,341	£1,985,561	129
2022-03-31	£3,234,693	£3,265,385	£2,189,916	127
2021-03-31	£3,515,187	£2,936,509	£2,220,608	121

Trustees

Name	Role	Appointed
Marc Reeves	Chair	2024-05-23
David Roberts		2025-06-05
Mandeep Singh Jandu		2019-02-14
Ramesh Sivaraj		2022-05-26
Rebecca Hodgson		2025-11-06
Victoria Emma Barker		2022-08-18
Victoria Pargetter-Garner		2024-05-23

Accounts

Focus Birmingham

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2025

Charity No. 1065745
Company Registration No. 3353444
Registered in England and Wales

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Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

The Trustees, who are also Directors of the Charitable Company, present their annual report and audited financial statements of the Group for the year ended 31 March 2025. As a Small Charitable Group, the Trustees have taken advantage of the exemption of not providing a Strategic Report.

TRUSTEES

The following Trustees have served since 1 April 2024:

Ms V Griffiths (resigned 20 February 2025)
Dr R Hindle (resigned 14 August 2025)
Mrs J McDougall (resigned 14 August 2025)
Miss Z Allen-Robinson (resigned 16 February 2025)
Mr M Jandu
Mr R Sivaraj
Ms V Barker
Mr M Reeves (Chairman)
Mrs V Pargetter-Garner
Mr A Dunnett
Mr D Roberts (appointed 5 June 2025)

REGISTERED OFFICE

Focus Birmingham
48-62 Woodville Road
Harborne
Birmingham
B17 9AT

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

Welcome

At Focus Birmingham, we believe in a world where everyone — regardless of their care and support needs — has the opportunity to live a full life and realise their potential. This belief is the reason we exist, and it shapes everything we do.

Over the past year, our refreshed strategy, mission, vision, and values have guided us in bringing this purpose to life. Despite ongoing challenges, including rising costs and uncertainty in local authority funding following Birmingham City Council's Section 114 notice, we have continued to deliver high-quality, person-centred services. We have expanded our reach, adapted our delivery mechanisms, and introduced innovations such as digital care planning, ensuring safe, responsive, and empowering support for the people we serve.

Our staff, volunteers, funders, and partners are at the heart of this work. Their dedication and collaboration allow us to maintain a motivated workforce, enrich volunteer programmes, and engage meaningfully with the communities we serve. Every success is a shared achievement, reflecting the power of working together and listening to the people we support.

Looking ahead, our priorities — strengthening co-production with people with lived experience, diversifying funding, expanding services, and investing in leadership and workforce development — all stem from our commitment to make lives better. By creating opportunities, celebrating strengths, and fostering independence, we help people unlock their potential and live life to the full. We are grateful to everyone who has contributed to our journey. Together, we are not just delivering services — we are connecting, inspiring, and including, turning our belief into action every single day.

Marc Reeves

Chair, Focus Birmingham

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

ABOUT FOCUS BIRMINGHAM

Legal Status and Registration

Focus Birmingham is a registered charity (Charity Number: [insert]) and a company limited by guarantee. The charity is governed by its Articles of Association and overseen by a Board of Trustees.

Mission and Purpose

The charity's mission is to make lives better by creating opportunities for people with care and support needs, enabling them to live life to the full and unlock their potential. Focus Birmingham provides specialist care and support services to people with visual impairment and complex needs, enabling potential, wellbeing, and inclusion.

History

Focus Birmingham was founded in 1998, previously operating under the Birmingham Royal Institution for the Blind (BRIB). Over the past 25 years, the charity has grown to become the largest provider of services for people with sight loss and complex needs in Birmingham.

Scope of Services

The charity operates across three primary service areas:

1. Complex Needs Day Services

Provides structured day opportunities for adults with profound and multiple disabilities. Services include expert one-to-one care, an engaging programme of activities to promote independence and wellbeing, and transport for over 65 clients daily. This service ensures continuity of care and meaningful engagement.

2. Sight Loss Support Services

Delivers practical, emotional, and social support for individuals with visual impairment. Services include low vision assessments, counselling, befriending, and a structured programme of community and social activities. The service adopts a holistic, person-centred approach to improve quality of life.

3. Supported Living Services

Offers specialist 24/7 support for individuals with visual impairment and other disabilities. Provides a safe, caring environment with person-centred support to develop independence, life skills, and wellbeing, enabling residents to live fulfilling and independent lives.

Beneficiaries

Focus Birmingham provides support to a wide range of individuals with visual impairment and complex needs across Birmingham. In FY2024/25:

- **Sight Loss Support Services** reached **1,700 unique individuals**, delivering practical, emotional, and social support. This included **596 counselling sessions** and **142 social groups**, ensuring people had access to inclusive community and wellbeing activities.
- Across all services, the charity provided **17,178 meaningful support interactions**, including advice, referrals, and personalised assistance.
- **Complex Needs Day Services** supported **92 individuals**, providing structured day opportunities, personalised care, and transport for over 65 clients daily.
- **Supported Living (Millward Place)** enabled **16 residents** to live independently with tailored, 24/7 support, delivering **16,560 hours of care** and **759 inclusive activities** over the year.

Services are delivered equitably across **North, South, East, West, and Central Birmingham**, including underserved areas, ensuring that support reaches those most in need.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

ABOUT FOCUS BIRMINGHAM CONTINUED

Staff and Volunteers

As of March 2025, the charity employed 115 staff on permanent or fixed-term contracts and 34 members of staff on a casual basis alongside volunteers to support service delivery and community engagement.

Strategic Focus

The charity operates under a clear strategy structured around four priorities:

- **People** – creating a safe and supportive environment for staff and volunteers.
- **Financial Security** – ensuring sustainability and effective resource management.
- **Quality** – delivering safe, high-quality, person-centred services.
- **Impact** – extending reach and increasing support for beneficiaries.

Partnerships and Collaboration

Focus Birmingham works in partnership with local authorities, healthcare providers, and community organisations to improve care pathways, share best practice, and increase the reach and effectiveness of its services.

Regulatory Compliance

The charity is committed to maintaining high standards of governance, compliance with statutory obligations, and adherence to the Charity Commission guidance and relevant care regulations.

Related Parties

Subsidiary

Focus Birmingham has one wholly owned subsidiary, **Focus Care and Support Limited**, incorporated on 4 August 2021. The subsidiary operates as the contracting party for individuals funded by local authorities and healthcare bodies, delivering services within the Focus Birmingham Group.

Formal Relationships with Other Organisations

- **Birmingham Royal Institution for the Blind (BRIB):** Three Trustees of Focus Birmingham are entitled to serve as members of the BRIB Board, ensuring ongoing collaboration and strategic alignment.
- **Three Local Charities (TLC) Lottery:** Focus Birmingham holds a one-third ownership of the TLC Lottery alongside Acorns Children's Hospice and The Hospice Charity Partnership (formerly St Mary's Hospice). Focus Birmingham has the right to appoint two members to the TLC Board, including a trustee, supporting governance and oversight of the Lottery's operations.

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM

Focus Birmingham is a registered charity (No. 1065745) and a company limited by guarantee registered in England and Wales (No. 3353444). The charity operates under its own constitution – the Memorandum and Articles of Association – as amended in July 2016 and further updated in July 2021. It is entered in the Central Register of Charities as Focus Birmingham and may be referred to in this report as “the charity,” “the charitable company,” or “Focus.”

Board of Trustees

The Trustees of Focus Birmingham are responsible for the overall management, administration, and strategic direction of the charity. The Trustees are also the Directors of the company. Trustees join the Board as co-opted members by invitation and are provided with induction and ongoing training to support their role.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM CONTINUED

The primary responsibilities of the Board of Trustees are to:

Ensure that Focus Birmingham operates in accordance with its Memorandum and Articles, charity law, company law, and other relevant legislation and regulations.

Apply the charity's resources exclusively in pursuance of its objects, namely the relief of blind and partially sighted people and those with other disabilities, including the promotion of and assistance with services to enhance their quality of life.

Provide strategic direction, set overall policy, define objectives, and evaluate performance against agreed targets.

Safeguard the good name, reputation, and values of the charity.

Protect and manage the property and funds of the charity, ensuring proper investment and financial oversight.

Oversee the financial affairs of the organisation to ensure sustainability and compliance.

The Board is fully aware of the revised Charity Governance Code issued in July 2017 and is taking steps to ensure compliance where appropriate.

Meetings and Committees

During the year, the full Board of Trustees met quarterly, and all meetings were quorate. The Board also operates three subcommittees, each meeting quarterly. Each committee has a nominated Chair, and formal terms of reference are in place, reviewed and updated during the 2019-20 financial year.

Trustee Indemnity Insurance

Indemnity insurance for Trustees and Officers is maintained, providing cover of £1,000,000 (2024: £1,000,000) at a cost of £6,681.

Finance and Audit

Dr R Hindle
Ms J McDougall
Mr M Reeves
Mr D Roberts
Ms V Barker

Contracts, Performance and Workforce

Ms V Tierney
Mr M Jandu
Ms V Griffiths
Mr M Reeves
Mr A Dunnett

Business Development

Mrs J McDougall
Ms Z Allen-Robinson
Mr R Sivaraj
Mrs V Pargetter-Garner
Mr M Reeves

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)

The day-to-day management of the charity is delegated to the charity's paid staff, and in particular to the Senior Management Team, whose members during the year were:

- Chief Executive – Cate Burke
- Financial Controller – Kahina Clarke
- Head of Workforce and Human Resources – Marcia Lawrence (resigned 15 August 2025)
- Director of Services and Development – Michelle Williams
- Director of Resources – Gerry Dryden (resigned December 2024)
- Director of People and Resources – Shannen Sawyer (appointed 7 April 2025)

The key management remuneration policy is set by the Finance & Audit Committee and is reviewed on an annual basis as part of the budget-setting process.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR
for the year ended 31 March 2025

Making Lives Better: Our Impact

While data and performance metrics help us measure progress, they only tell part of the story. Behind every statistic is a person—each with their own experiences, challenges, and achievements. There is no better way to truly understand the impact of our work than by hearing directly from the people whose lives have been touched by Focus Birmingham.

The following case studies offer powerful insights into how our support is making a real difference. They bring to life the outcomes we strive for every day: greater independence, improved well-being, increased confidence, and a stronger sense of belonging. These are the stories that inspire us—and remind us why we do what we do.

Meet Heather

"I Feel Like a New Person"

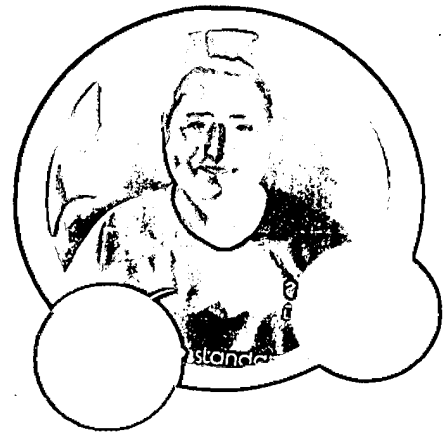
Heather's life has been shaped by both trauma and resilience. After losing her mum as a teenager, she became increasingly isolated and, in later years, experienced abuse that left her deeply traumatised. With limited access to further education or meaningful support, her mental health began to decline. She struggled with suicide ideation, anxiety, low self-esteem, and a lack of motivation to engage with the world around her. In December 2024, Heather moved into Millward Place, Focus Birmingham's supported living service. From the moment she arrived, her life began to change. With compassion, encouragement, and consistent, structured support from the team, Heather was welcomed into a safe and stable environment—one where she finally felt heard, respected, and protected.

Working closely with Heather, staff developed a person-centred care plan that focused on building her confidence, supporting her emotional well-being, and promoting her independence. Today, Heather takes part in community clubs four times a week, enjoys karaoke nights with her fellow tenants, and attends a local well-being group. She is learning to manage her emotions in healthier ways, taking pride in daily routines, and rediscovering her voice and value.

She has also started working toward new personal goals, including improving her baking skills so she can contribute to a fundraising coffee morning for Focus Birmingham. Most importantly, she's finding connection—forming trusted relationships with both staff and peers, and beginning to rebuild her sense of safety, trust, and hope.

"When I first moved in, I felt like I had won the lottery. I've got somewhere safe to live, where I don't feel scared anymore. I'm listened to and encouraged. If I didn't move to Millward Place, I don't believe I'd be alive today."

Heather's journey reflects Focus Birmingham's mission: to make lives better by creating opportunities for people with care and support needs, so they feel empowered to live life to the full and unlock their potential.



Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

Meet Derrick

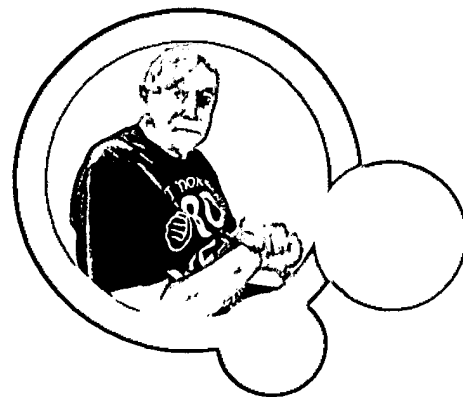
"Focus means everything to me – it's friendliness, my enjoyment, and my lifeline."

At 81, Derrick faced a heartbreaking combination of losing his wife and losing his sight due to macular degeneration. Isolated and struggling with vivid hallucinations caused by Charles Bonnet Syndrome, he felt his world shrinking—until he was referred to Focus Birmingham in 2021.

Through our Sight Loss Support Services, Derrick received one-to-one and group counselling to help him process his grief and adapt to his changing vision. He later joined a local social group, where he found connection, understanding, and friendship—elements he described as just as healing as therapy.

Now, Derrick calls his weekly coffee mornings a lifeline. They've given him purpose, restored his confidence, and helped him feel part of a community again. His journey reflects Focus Birmingham's mission: empowering people with care and support needs to live life to the full and unlock their potential.

Derrick's story is also a powerful example of how person-centred, compassionate support can rebuild lives. By meeting people where they are—with empathy, community, and practical help—we enable them not just to cope, but to thrive.



Meet Darren

"I like helping with the jobs and singing on the karaoke. Everybody is friendly. I want to go to the Villa and play golf." – Darren

After 40 years at the same day centre, Darren's world changed overnight when it was closed due to local authority cuts. Living with cerebral palsy, epilepsy, and visual impairments including glaucoma, Darren needed a safe, supportive, and person-centred environment where he could continue to thrive.

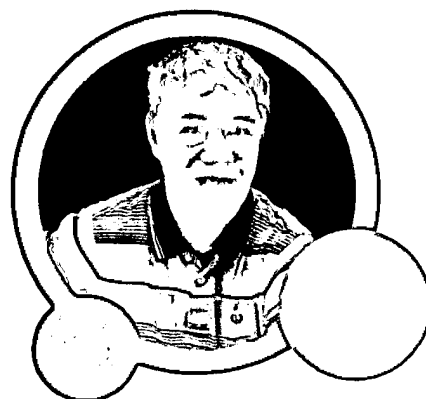
That's when Focus Birmingham stepped in. In close partnership with Darren and his family, our team developed a personalised transition plan to welcome him into our Complex Needs Day Service. This ensured his individual needs were met and that the move from his long-standing centre in Harborne was smooth, respectful, and reassuring.

Today, Darren attends five days a week, supported by Focus Birmingham's specialist transport service. He has become a valued member of Hub B—enjoying new activities, building his confidence, and actively suggesting community outings, from train journeys to "going for a pint." Darren isn't just adjusting—he's flourishing.

His family said:

"From the first contact with Hayley, the manager, to many communications and visits to Focus and meeting the staff, we have to say the experience has been great! From collecting D on and off the minibus, organising activities to meet his needs, sorting out lunches and keeping him happy and safe, it has been a supportive and positive experience. Darren comes home each evening tired, happy, and full of chat about his day. Nothing has been too much trouble."

Darren's journey is a testament to what's possible with the right support in place. His story reflects our mission: to make lives better by creating opportunities for people with care and support needs, so that they feel empowered to live life to the full and unlock their potential.



Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Strategic Objective One: People – A Great Place to Work and Volunteer

Outcome: Create a culture where staff and volunteers feel supported, safe, and empowered to perform at their best.

Key Achievements:

- Developed and started implementation a Learning and Development Strategy, enhancing staff skills and capabilities.
- Strengthened leadership culture to build trust, support, and recognition, enabling staff to perform at their best.
- Focused on staff wellbeing, reducing sickness absence and improving engagement.
- Developed and launched a Volunteer Strategy, enhancing recruitment, support, and retention.

Strategic Objective Two: Security – Financial Sustainability

Outcome: Achieve financial security to sustain existing services and support growth.

Key Achievements:

- Maintained adequate reserves to ensure continuity of services and the ability to invest in growth.
- Initiated diversification of income streams to reduce dependency on statutory funding, including the development of new fundraising initiatives and partnership opportunities.
- Strengthened financial decision-making through robust data modelling.
- Finished the year in a surplus position, demonstrating effective financial management and sustainability.

Strategic Objective Three: Quality – High-Quality, Person-Centred Services

Outcome: Maintain and improve service quality, ensuring all services are person-centred and co-produced with beneficiaries.

Key Achievements:

- Implemented person-centred digital care planning software for care-based services.
- Established a governance and quality framework to drive best practice.
- Upgraded infrastructure to facilitate person-centred care
- Carried out a reviewed board and committee structures in line with key strategic priorities.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS CONTINUED

Strategic Objective Four: Grow Our Impact

Outcome: Increase the number of people supported and diversify the types of services offered.

Key Achievements:

- Supported a record number of beneficiaries:
 - **1,700 individuals** accessed Sight Loss Support Services.
 - **92 individuals** attended Complex Needs Day Services.
 - **16 residents** received Supported Living services.
- Expanded geographical reach across **North, South, East, West, and Central Birmingham**, including underserved areas.

Our Impact in Numbers 2024-2025

Our Year in Numbers 2024–2025

Supporting a Record Number of People

- 1,700 individuals accessed Sight Loss Support Services.
- 92 people attended Complex Needs Day Services.
- 16 residents received Supported Living support.

We expanded our reach across North, South, East, West, and Central Birmingham, ensuring even underserved communities were supported.

Growing Support for People with Complex Needs

- We grew from 86 to 92 people in our Complex Needs Day Service by autumn — providing meaningful day opportunities for those with complex disabilities.
- Delivered 4,154 placement days across the year, ensuring consistent and structured support.
- Supported a dynamic transition pipeline of up to 15 people, always ready to meet future demand.
- Achieved net growth in placements, welcoming new people without compromising quality.

Creating Safe Spaces for Connection

- Ran 142 Sight Loss social groups, helping people build friendships and reduce isolation.
- Delivered 17,178 meaningful interactions — including advice, emotional support, referrals, and accessible information.

Delivering Quality Care and Support

- Provided 16,560 hours of care at our Supported Living centre.
- Ensured safe, high-quality support tailored to individual needs.

Supporting Emotional Wellbeing

- Delivered 596 counselling sessions to people adjusting to the challenges of sight loss.
-

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS CONTINUED

- 100 people received support through face-to-face, telephone, and group counselling sessions.
- Helped individuals manage grief, anxiety, loneliness, and change with compassion and professionalism.

Reaching Communities Across Birmingham

- Consistently supported people across all five regions of the city.
- The South region saw the highest reach, followed by East and North.
- Delivered equitable support in underserved areas, including Central Birmingham.
- Offered flexible delivery — in person, by phone, and through outreach — to meet people where they are.

FUTURE PLANS

In 2025/26, we will build on our strong foundations by investing in our people through refreshed Learning and Development and Volunteer Strategies, ensuring staff and volunteers feel valued, supported, and empowered. We will strengthen financial sustainability by implementing our new Income Generation Strategy, diversifying income streams, and building partnerships to secure long-term growth. Our focus on quality will continue, with co-production, digital systems, and governance frameworks driving person-centred, safe, and responsive services. Finally, we will grow our impact by expanding our reach, diversifying our service offer, and delivering a refreshed Marketing and Communications Strategy to ensure more people with sight loss and complex needs can access the support they deserve.

Strategic Objective One: People – A Great Place to Work and Volunteer

Building on our progress in staff development, leadership, wellbeing, and volunteering, we will:

- **Learning and Development:** Deliver a refreshed Learning and Development Strategy to ensure our workforce continues to grow in skills, knowledge, and confidence.
- **Volunteer Strategy:** Implement the new Volunteer Strategy to strengthen recruitment, retention, and volunteer support.
- **Culture and Wellbeing:** Continue embedding a culture of trust, recognition, and wellbeing, ensuring staff and volunteers feel safe, valued, and empowered.
- **Wellbeing Strategy:** Develop a new Wellbeing Strategy to further support staff health, resilience, and engagement.
- **Leadership Development:** Launch a new Leadership and Development Programme to nurture strong, supportive, and future-ready leaders.

Strategic Objective Two: Security – Financial Sustainability

With solid reserves and a successful surplus position, we will now:

- **Implement Income Generation Strategy:** Execute our new strategy to diversify funding streams, reducing reliance on statutory sources.
- **Strengthen Partnerships and Fundraising:** Build robust partnerships and explore fundraising opportunities to support service growth and long-term financial sustainability.
- **Evidence-Based Financial Management:** Continue leveraging robust financial data to ensure decisions are sustainable and well-informed.
- **Corporate Fundraising Strategy:** Develop a targeted strategy to unlock additional income and strengthen engagement with the business community.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

FUTURE PLANS CONTINUED

Strategic Objective Three: Quality – High-Quality, Person-Centred Services

After embedding new digital systems and governance frameworks, we will:

- **Enhance Co-Production:** Further develop our co-production approach, ensuring that people with lived experience actively shape and inform our services.
- **Strengthen Quality Assurance:** Leverage insights from digital care planning and governance frameworks to drive continuous service improvement.
- **Optimise Infrastructure:** Build on recent infrastructure upgrades to deliver safe, personalised, and responsive care.
- **Establish a Service Quality Committee:** Launch a new committee dedicated to promoting service quality and person-centred care.

Strategic Objective Four: Grow Our Impact

Following a record year of reach and outcomes, we will:

- **Expand Services:** Extend our reach to support more people with sight loss and complex needs across Birmingham and beyond.
- **Diversify Support Offerings:** Ensure our services meet the needs of new and underserved communities.
- **Marketing and Communications:** Deliver a refreshed Marketing and Communications Strategy to raise awareness, reach new beneficiaries, and showcase the impact of our work.
- **Strategic Planning for Day Services:** Develop business and implementation plans to expand our day service, ensuring sustainable growth and enhanced service delivery.

CONTRIBUTION OF VOLUNTEERS

Volunteering remains a core element of our service delivery.

During 2024/25, Focus continues to benefit from the dedication of its volunteers, including its Trustees, who play an integral role across every aspect of our work—from supporting the main Reception Desk to delivering our Telephone Befriending Service.

Our commitment to community engagement remains strong, with ongoing collaborations with local community groups and businesses to broaden our reach and impact.

Focus also continues to provide work experience and placement opportunities for students from local schools, colleges, and universities, helping to inspire and develop the next generation of talent.

FUNDRAISING CODE

Focus Birmingham remains registered with the Fundraising Regulator and continues to adhere to the recommendations of the Fundraising Code in all material respects. During the financial year 2024/25, we did not outsource any Trusts and Grants fundraising activities to third parties. No formal complaints regarding our fundraising practices were received during the year.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

RISK MANAGEMENT

The Trustees have actively considered risks and risk management throughout the year as part of Board and Committee meetings. The principal area of focus continues to be the potential reduction of external funding from Local Authorities (principally Birmingham City Council) and the NHS. Trustees and the Board conducted a comprehensive review of key risks during 2024/25, following Charity Commission guidance. The following fundamental areas of risk remain constant:

Risk:	Mitigation:
Reliance on external funding from local authority and NHS contracts	Focus Day Centre is positioned as a specialist provider for people eligible for social care funding under the Care Act 2014. The service is increasingly delivering placements funded by the NHS (under Continuing Healthcare Criteria) or through individual and personal budgets, reducing both the likelihood and impact of reductions in funding for individuals.
Inadequate reserves to support service delivery if contracts are reduced or withdrawn	The reserves policy is actively reviewed against the organisation's risk profile, ensuring sufficient financial resilience to maintain service delivery.
Changes to national or local procurement policies for health and social care services Mitigation	Trustees and the Senior Management Team (SMT) continue to monitor both existing and proposed commissioning and funding arrangements. Strong working relationships with commissioners are maintained, and Focus continues to deliver a respected, high-quality service valued by Local Authority and NHS partners.
Failure to meet regulatory or contractual obligations (e.g., Care Quality Commission, NHS, General Optical Council)	The Senior Management Team is suitably qualified and experienced to ensure effective service delivery and compliance. Performance and compliance are monitored monthly by the Senior Leadership Team and reviewed quarterly by Trustees through the Contracts, Performance, and Workforce Committee

EXTERNALITIES

During 2024/25, Focus operated within a range of external factors influencing strategy, service delivery, and decision-making:

- **Economic Pressures:** Ongoing economic uncertainty required careful financial planning to maintain stability. Rising energy costs and interest rates also impacted operational budgets.
- **Inflation and Wages:** Pay increases aligned with the National Living Wage ensured fair remuneration and staff retention while managing budget implications.
- **Funding Environment:** Continued grant funding (e.g., BCC prevention and IAG grants) supported core services and new initiatives. However, Birmingham City Council's Section 114 notice, which highlights the council's financial difficulties, continues to create uncertainty over local authority funding. This is expected to impact Focus in 2025/26, potentially affecting income levels and requiring careful financial planning.
- **Staffing and Retention:** Recruitment and retention challenges were addressed through enhanced HR policies, recognition programmes, and reward reviews to improve engagement and reduce turnover.
- **Health and Safety:** Strong health and safety practices ensured safe, compliant operations amid evolving regulatory requirements.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

EXTERNALITIES CONTINUED

- **Digital Transformation and Technology:** Implementation of digital care planning and supporting infrastructure improved efficiency and compliance with Care Quality Commission (CQC) standards. Advances in assistive technology and telehealth also offer opportunities to enhance service delivery.
- **Rising Service Demand:** Cost-of-living pressures and reductions in alternative services increased demand, prompting expanded reach, higher monthly service uptake, and more support interactions and counselling sessions.
- **Legislative and Policy Changes:** Ongoing reforms in social care, health services, or disability legislation may affect service delivery or funding eligibility.
- **Demographic Changes:** An ageing population and increasing prevalence of sight loss and complex needs continue to shape service demand.
- **Environmental and Sustainability Considerations:** Growing expectations around sustainability and energy efficiency are influencing building management, transport, and operational decisions.
- **Public Awareness and Perception:** Media coverage, public attitudes, and competition from other charities impact donations, volunteer recruitment, and service reach.

PRINCIPAL FUNDING SOURCES

During the year, Focus's principal funding sources were:

- **Local Authority Contracts:** Specific funding agreements with Birmingham City Council Adults and Communities Department, including 'spot purchases' for Day Services placements and grant support for Sight Loss Support Services.
- **NHS Contracts:** Specific agreements with NHS bodies, including the Integrated Care Board and Public Health England.
- **Charitable Trusts:** Grants awarded by charitable trusts to support service delivery and development initiatives.
- **Donations and Fundraising:** Income from donations, bequests, and fundraising activities.
- **Birmingham Royal Institution for the Blind (BRIB):** Targeted grant funding to support charitable objectives.
- **Partnership Income:** Contributions from partnerships such as the 'TLC Lottery'.
- **Individual Budgets:** Payments from service users with personal or individual budgets for social care, awarded by their local authority.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

FINANCIAL REVIEW OF CONSOLIDATED ACCOUNTS

Income for the year increased by £278,085 to £4,336,780 while expenditure increased by £553,830 to £4,360,760. As a result, a surplus on activities of £48,072 after JV profits, has been made compared to a surplus last year of £314,085.

More detail regarding these headline areas is noted below:

Income

Income from charitable activities rose from £3,445,836 to £3,948,508, an increase of £502,672. This growth is primarily due to an increase in new attendees for Complex Needs Services and an inflationary increase to day service fees.

Total income from donations and legacies fell by 89%. Unrestricted donations and legacies increased by £31,209 during the year resulting in an amount of £296,009, whilst restricted donations decreased by £295,612 totalling £2,545.

Bank interest income rose to £14,267 from £9,854, reflecting the charities continued strategy of investing in short-term deposits.

Our lottery joint venture with Birmingham Hospice and Acorns Children's Hospice, provided distributions of profits to the charity amounting to £72,053, an increase of £9,732 compared to last year.

Expenditure

Overall expenditure increased by £553,830 to £4,360,760.

This increase reflects the inflation on spend for Complex Needs Service and support costs and growing depreciation on capital expenditure.

Premises costs remain a significant overhead for the charity and the Trustees continue to acknowledge the continuing generous support from Birmingham Royal Institution for the Blind in providing a grant of £196,474 to offset the rental of the charity's main premises.

Reserves

Total Charity Funds at the year-end amounted to £2,347,719 (2024: £2,299,647). This was made up of £493,788 of restricted funds, £251,057 of which, is represented by the net book value of fixed assets specially funded through grants and donations, whilst the remaining £242,232 has been received for use in specified projects, such as use by community groups.

Total Charity Funds also includes £646,986 of designated funds which represents the net book value of the tangible fixed assets (other than those represented by the restricted funds).

The designated Repairs & Renewals Fund remains at £250,000 for the potential cost of repairs and renewals to the fabric of Focus's site and building. Expenditure against this Fund will be made in accordance with the Board approved capital expenditure programme.

The remaining £956,945 are general funds which can be used for the benefit of the charity.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2025

Reserves Policy

The Trustees have considered the risks faced by each of the charity's core services that could potentially result in Focus not being able to continue to offer those services either partially or wholly in the future. In particular, the Trustees have considered, for each of its core services, the likelihood of funding contracts, grants or funding from service users being withdrawn or reduced.

Based on this review, the Trustees are of the view that the greatest risk faced by the organisation is that the continually increasing costs of providing its services fails to be matched by increases in the level of care packages provided by external funders and that any resulting shortfall cannot be made up by cost savings or alternative funding streams. As a result, the level free of reserves should be sufficient to ensure that:

- Services users are supported to move on to other services in an orderly and carefully managed manner.
- That any restructuring costs, including potential redundancy costs, as may be required could be met.

Based on the above, the Board have concluded that a target level of free reserves equal to an amount of £400,000 should be maintained and it is the Trustees' opinion that free cash reserves equivalent to 50% of this level of reserves should be available at all times and the remaining 50% may be held on short term deposit not exceeding 35 days. At 31 March 2025 general reserves of £956,945 and cash balances of £1,034,401 exceed these minimum requirements.

As the organisation seeks to expand the scale and reach of the services it provides, the free reserves held by the organisation over and above the target level and which are not otherwise designated will be utilised to further its strategic objectives.

The Trustees will regularly review the risks faced by the charity and, as such, the level of reserves held by the charity will be subject to regular scrutiny.

Investment Policy

The Trustees continue to consider the return on all cash deposits, and led by the Treasurer, look to continue to effectively manage the charity's investments during this period of low interest rates for deposits. Consequently, deposits restricted to UK "high street" banks and short-term time deposits of less than 1 year in duration have been utilised in order to improve the charity's return on its cash surplus to short-term operational requirements.

Events Since the Balance Sheet Date

There have been no events since the balance sheet date which materially affect the position of the company.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

ADMINISTRATIVE DETAILS OF THE CHARITY'S ADVISERS

AUDITOR

Forvis Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

SOLICITORS

Flint Bishop LLP
2 Prospect Place
Pride Park
Derby
DE24 8HG

BANKERS

Lloyds Bank Plc
114 Colmore Row
Birmingham
B3 3BD

INSURANCE

Hettle Andrews
Eleven Brindley Place
2 Brunswick Square
Birmingham
B1 2LP

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2025

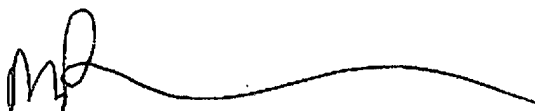
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees have confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

SMALL COMPANY PROVISIONS

The Trustees' report and review of the year have been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemptions provided by Part 15 Sections 399(2A) and 414B(b) of the Companies Act 2006.

On behalf of the Board

A handwritten signature in black ink, consisting of a stylized 'M' followed by a long, wavy horizontal line.

M Reeves - Chairman

6 November 2025

Focus Birmingham

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Focus Birmingham 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 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 those financial statements, the Trustees are required to:

- a select suitable accounting policies and then apply them consistently;
- b observe the methods and principles in the Charities SORP;
- c make judgements and estimates that are reasonable and prudent;
- d state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e 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 proper accounting records that are sufficient to show and explain the company's charitable transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

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 financial information and to establish that the auditor is aware of that information.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Focus Birmingham (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, 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 FRS 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 group's and of the Parent Charity's affairs as at 31 March 2025 and of the group's 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 Charity 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 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.

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.

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

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

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 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' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the Parent Charity 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specific 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 21, the Trustees (who are also the directors of the Parent Charity 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 group's and the Parent Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

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 the 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. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, and money laundering, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

Use of the audit report

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

This report is made solely to the 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 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 company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.



David Hoose (Nov 12, 2025 07:46:56 GMT)

D. Hoose (Senior Statutory Auditor) for and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham
B3 3AX
Date: 12/11/2025

Focus Birmingham

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME FROM:					
Donations and legacies	1	296,009	2,545	298,554	562,957
Other trading activities:					
- fundraising		10,063		10,063	18,310
Investments	2	14,267		14,267	9,854
Share of JV Turnover		175,193		175,193	179,081
Charitable activities:					
complex needs services		3,421,018		3,421,018	2,962,938
sight loss support services		527,490		527,490	482,898
Other income:					
- Profit on sale of fixed assets		1,544		1,544	2,564
support Services		5,508		5,508	4,590
- Lease premium		58,336		58,336	14,583
TOTAL INCOME		4,509,429	2,545	4,511,973	4,237,775
Less Share of JV Turnover		(175,193)		(175,193)	(179,081)
NET INCOME		4,334,235	2,545	4,336,780	4,058,694
EXPENDITURE ON:					
Raising funds:					
- fundraising	3	119,719	-	119,719	137,427
Charitable activities:					
complex needs services	3	3,588,340	92,668	3,681,008	3,215,669
sight loss support services	3	470,208	25,540	495,748	442,426
- information and advocacy	3	64,285	-	64,285	11,409
		4,122,832	118,208	4,241,041	3,669,503
TOTAL EXPENDITURE	3	4,242,552	118,208	4,360,760	3,806,930
NET INCOME / (EXPENDITURE) BEFORE SHARE OF JOINT VENTURE PROFITS					
		91,684	(115,664)	(23,980)	251,765
Share of JV profits	8	72,053		72,053	62,321
NET INCOME / (EXPENDITURE) AFTER SHARE OF JOINT VENTURE PROFITS					
		163,736	(115,664)	48,072	314,085
RECONCILIATION OF FUNDS:					
FUND BALANCES AT 1 APRIL 2024		1,690,195	609,452	2,299,647	1,985,562
FUND BALANCES AT 31 MARCH 2025	12/13	1,853,931	493,788	2,347,719	2,299,647

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure is derived from continuing activities. A breakdown of prior year comparatives is provided in note 22.

Focus Birmingham

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

31 March 2025

Company Registration No. 3353444

	Note	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
FIXED ASSETS					
Intangible assets	6	19,406	22,491	19,406	22,491
Tangible assets	7	878,636	973,694	878,636	973,694
Investments	8	-	-	5,100	5,100
Investments in joint ventures	8	78,464	70,914	-	-
		<u>976,506</u>	<u>1,067,099</u>	<u>903,142</u>	<u>1,001,285</u>
CURRENT ASSETS					
Debtors	9	610,211	656,832	729,594	736,260
Cash and cash equivalents	15	1,034,401	882,061	810,260	686,498
		1,644,612	1,538,893	1,539,853	1,422,757
CREDITORS:					
Amounts falling due within one year	10	- 273,398	- 262,591	- 175,387	- 151,202
NET CURRENT ASSETS		<u>1,371,213</u>	<u>1,276,302</u>	<u>1,364,466</u>	<u>1,271,555</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,347,720	2,343,400	2,267,609	2,272,840
CREDITORS:					
Amounts falling due after more than one year	11	-	- 43,753	-	- 43,753
NET ASSETS	14	<u>2,347,720</u>	<u>2,299,647</u>	<u>2,267,609</u>	<u>2,229,087</u>
RESERVES AND FUNDS					
Restricted funds	12	493,788	609,452	493,788	609,452
Unrestricted funds:					
Designated funds:					
Fixed Asset	13	646,986	679,009	646,986	679,009
Repairs and Renewals	13	250,000	250,000	250,000	250,000
General fund	13	956,945	761,186	876,834	690,625
		<u>1,853,931</u>	<u>1,690,195</u>	<u>1,773,820</u>	<u>1,619,634</u>
TOTAL CHARITY FUNDS	14	<u>2,347,719</u>	<u>2,299,647</u>	<u>2,267,608</u>	<u>2,229,087</u>

The loss for the financial year dealt within the financial statements of the parent Charity was -£25,981 (2024: £365,732).

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements on pages 26 to 44 were approved by the board on 6 November 2025 and authorised for issue on its behalf by:

M Reeves – Chairman



Focus Birmingham

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

	Note	2025 £	£	2024 £	£
CASHFLOWS FROM OPERATING ACTIVITIES					
Net (expenditure) / income for the year			48,072		314,085
Adjustments for:					
Depreciation and amortisation			147,004		144,490
Share of JV profits			(72,053)		(62,321)
Investment income			(14,267)		(9,854)
Decrease / (increase) in debtors			46,621		(250,587)
(Decrease) / increase in creditors			(32,946)		(108,223)
(Profit)/loss on disposal of fixed assets			(1,544)		(2,564)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES			<u>120,888</u>		<u>25,027</u>
CASHFLOWS FROM INVESTING ACTIVITIES:					
Interest received		14,267		9,854	
Income received from JV		64,503		52,313	
Purchase of property, plant & equip		(48,862)		(197,211)	
Proceeds on sale of tangible assets		<u>1,544</u>		<u>2,564</u>	
NET CASH (SPENT) / RECEIVED ON INVESTING ACTIVITIES			<u>31,452</u>		<u>(132,480)</u>
CHANGE IN CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS			<u>152,340</u>		<u>(107,453)</u>
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE BEGINNING OF THE YEAR			<u>882,061</u>		<u>989,514</u>
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE END OF THE YEAR	15		<u><u>1,034,401</u></u>		<u><u>882,061</u></u>

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2025

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Focus Birmingham 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 notes. The financial statements are prepared in sterling which is the functional currency of the charity.

CONSOLIDATION

The financial statements consolidate the results of the charity and its wholly owned subsidiary Focus Care and Support Limited. The results of the subsidiary are consolidated within these Group accounts.

Investment in the joint venture TLC Lotteries Limited, where the group holds a significant interest, jointly controlled with Birmingham Hospice and Acorn Children's Hospice Trust has been included in the group financial statements using the last audited accounts as at 31st December 2024.

Where the financial period end of the joint venture is not consistent with that of the group, the results of the joint venture are included in the consolidated financial statements using statements prepared no more than three months prior.

GOING CONCERN

The charity has prepared detailed budget which indicate the charity has sufficient resources in order to meet its liabilities as they fall due and on that basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In applying the accounting policies, the Trustees have made critical accounting judgements, estimates and assumptions about the carrying amount of the assets and liabilities. These estimates and assumptions are based on historical experience and are reviewed on a continual basis. The critical accounting judgements, estimates and assumptions that have a material effect on the amounts recognised in the financial statements for both the current and next financial years are discussed below.

Judgements:

The Trustees annually review legacies received and potentially receivable and are firmly of the view that legacies should not be recognised until a clear indication of the amounts to be received is known.

Estimates:

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives, as set out in the accounting policy on the following page.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2025

INCOME

All income is accounted for when the charity has entitlement to the funds, the probability of receipt and the amount is measurable.

Income from collection boxes is recognised when it is received from the collection agents.

Income from legacies is recognised on an accruals basis to the extent that the charity has been notified that it is a beneficiary and that there is a clear indication of the amounts involved. Investment income is accounted for on a receivable basis.

Other income is included in the financial statements on an accruals basis.

EXPENDITURE

Expenditure is accounted for on the accruals basis when a legal or constructive obligation is incurred. The cost of irrecoverable value added tax is included with the item of expense to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the charity's objects including both the direct costs and support costs relating to these activities.

Support costs which include central functions have been allocated to cost categories on a basis consistent with resources employed e.g. staff hours.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at cost and amortised over the estimated useful life of the asset.

Profits and losses on the sale of intangible assets are included in the Statement of Financial Activities in the year of realisation.

AMORTISATION

Amortisation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Software	25% straight line
----------	-------------------

TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost. Minor expenditure on plant, furniture, fixtures and fittings and computer and technical equipment is charged to revenue in the year of acquisition.

Profits and losses on sales of tangible assets are included in the Statement of Financial Activities in the year of realisation.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2025

DEPRECIATION

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Leasehold building improvements	Over 25 years
Plant, furniture, fixtures & fittings	10% - 20% straight line
Motor vehicles	20% straight line
Computer and technical equipment	25% straight line

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

DEBTORS

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

CASH AND CASH EQUIVALENTS & CURRENT ASSET INVESTMENTS

Cash and cash equivalents includes cash and monies on short term deposit.
Current asset investments represent deposits with original maturities of less than one year.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments and are not considered to be of a complex nature. Such financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PENSION SCHEMES

Focus Birmingham contributes to two defined contribution group personal pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable. Differences between contributions payable in the year and contributions actually paid are shown in either accruals or prepayments in the Balance Sheet.

FUNDS

Unrestricted funds:

General fund

This fund represents accumulated surpluses arising from the charity's activities and is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated fund – Fixed asset fund

This fund, which equates to the net book value of unrestricted tangible fixed assets, has been set aside from the remaining general funds.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2025

Designated fund – Repairs and Renewals Fund

This fund has been established by the Trustees, for repairs and renewals to ensure sufficient resources are available for future building maintenance, refurbishment, and any potential dilapidation obligations.

Restricted funds:

These are funds to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

VOLUNTARY HELP AND GIFTS IN KIND

No monetary value has been put on the voluntary help received during the year; various services benefit from the help given by the 54 volunteers who were registered with the organisation at 31 March 2025. Individual gifts in kind of significant value would be valued at estimated cost to the donor and included in the financial statements; however, the value of small gifts is not quantifiable.

INVESTMENTS

Investments in the subsidiary and the joint venture TLC Lotteries are recorded at cost in the charity. For the group the joint venture is reported using the 'equity' method. This method reflects our proportionate share of the joint venture's assets, liabilities, revenues, and expenses in the consolidated financial statements.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1 DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and grants	232,322	531,796
Legacies	66,232	31,161
	<u>298,554</u>	<u>562,957</u>

2 INVESTMENT INCOME

	2025	2024
	£	£
Short term deposits – interest receivable	<u>14,267</u>	<u>9,854</u>

3 TOTAL EXPENDITURE

	Staff Costs	Other Direct Costs	Allocated Costs	Group Total 2025	Group Total 2024
	£	£	£	£	£
Generating voluntary income	83,413	30,532	5,774	119,719	137,427
Complex needs services	2,769,500	719,796	191,712	3,681,008	3,215,669
Sight loss support services	314,083	159,923	21,742	495,748	442,426
Information and advocacy	<u>42,026</u>	<u>19,350</u>	<u>2,909</u>	<u>64,285</u>	<u>11,409</u>
	<u>3,209,022</u>	<u>929,602</u>	<u>222,137</u>	<u>4,360,760</u>	<u>3,806,930</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

3 TOTAL EXPENDITURE (continued)	Charitable activities	Raising Funds	Group Total 2025	Group Total 2024
	£	£	£	£
SUPPORT COSTS				
General office	226,037	6,032	232,069	206,303
Finance office	210,658	5,622	216,280	117,902
People Team	176,184	4,702	180,886	165,262
Central Resources	774,952	20,681	795,633	488,876
Total	1,387,831	37,037	1,424,868	978,342

	2025	2024
	£	£
Other direct costs include:		
Depreciation and amortisation		
Owned assets	136,855	140,933
Auditor's remuneration (including irrecoverable VAT)		
For audit services	15,915	16,385
For other services – Tax	2,905	4,500
Operating leases		
Hire of plant and machinery	3,400	8,160
Rental of premises	196,474	196,474
Motor Vehicles	107,959	56,160

Information and advocacy expenditure represents the costs incurred in making the public aware of the needs of blind or partially sighted people and the range of activities and services provided by the charity.

Support costs and administration expenses have been apportioned to services on the basis of staff costs incurred by those services. Support costs include the human resource, finance and information technology departments and general office expenses represent the cost of managing the charity and include the costs of the Chief Executive.

The charity's operating lease commitments relate to photocopiers and adapted vehicles used in service delivery. Pre-existing leases included four photocopiers, which reached the end of their lease term during 2024, and four adapted vehicles with leases ending in 2028. In September 2024, the charity entered into new operating lease agreements for a further four adapted vehicles which will run until 2031.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

4 EMPLOYEES

	No.	2025	No.	2024
Fundraising		1		3
Multiple Disability		115		103
Sight Loss Support Services		9		8
Departmental Support		25		23
Average during year		<u>149</u>		<u>137</u>

Average number of employees includes casual workers whose salary costs are included below.

Staff costs	£	2025	£	2024
Wages and salaries		2,770,974		2,406,477
Social security costs		211,565		174,765
Other pension costs		117,633		99,390
		<u>3,100,171</u>		<u>2,680,631</u>

There was 1 employee whose annual earnings (including taxable benefits in kind) exceeded £60,000 (2024: 1 employee); there were pension contributions of £3,333 for that employee (2024: £3,240).

The table below shows the annual earnings of higher paid employees:

Annual Earnings	2025	2024
	No.	No.
£60,000 - £60,999	1	1

The Key Management Personnel of the charity are those having authority and responsibility delegated to them by the Trustees, for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, including employer's national insurance contributions and contributions to the pension scheme, were £275,058 (2024: £234,522).

During the year to 31 March 2025 there was 1 non-contractual payment in respect of a redundancy of £11,558 (2024: £1,425)

5 TRUSTEES' EXPENSES

In accordance with the Articles of Association, the members of the Board of Trustees do not receive any remuneration from the charity. No travel expenses were reimbursed during the period. Indemnity insurance for Trustees and Officers, providing £1m (2024: £1m) of cover has been purchased at a cost of £6,681 including IPT (2024: £3,234). £15,600 Inc. VAT was paid in recruitment fees for the appointment of three new Trustees, two of whom filled vacancies that had remained open since the year ending 2024 (2024: £1,728).

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

6 INTANGIBLE FIXED ASSETS

Intangible Fixed Assets comprises software developed to deliver the befriending proposition and the launch of a bespoke fundraising platform.

1 April 2024	22,491
Additions	12,992
Amortisation	-16,077
31 March 2025	<u>19,406</u>

7 TANGIBLE FIXED ASSETS Group and Charity

	Short leasehold building improvement s	Plant, furniture, fixtures and fittings	Motor vehicles	Computer and technical equipment	Total
	£	£	£	£	£
Cost:					
1 April 2024	1,575,314	597,579	291,481	149,338	2,613,712
Additions	3,500	26,176	1,140	5,054	35,870
Disposals	-	-	(29,750)	-	(29,750)
31 March 2025	<u>1,578,814</u>	<u>623,755</u>	<u>262,871</u>	<u>154,392</u>	<u>2,619,832</u>
Depreciation:					
1 April 2024	877,815	457,061	174,889	130,253	1,640,018
Charge for the year	57,253	34,966	25,600	13,109	130,927
Disposals	-	-	(29,750)	-	(29,750)
31 March 2025	<u>935,068</u>	<u>492,027</u>	<u>170,739</u>	<u>143,362</u>	<u>1,741,196</u>
Net book value:					
31 March 2025	<u>643,746</u>	<u>131,728</u>	<u>92,132</u>	<u>11,030</u>	<u>878,636</u>
31 March 2024	<u>697,499</u>	<u>140,518</u>	<u>116,592</u>	<u>19,085</u>	<u>973,694</u>

Leasehold Building Improvements consists of refurbishment and expansion of the Resource Centre Building and the Elizabeth Gunn Centre.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

8 INVESTMENTS

	Investment in joint venture £	Investment in subsidiary £	Total investment £
At 1 April 2024	5,000	100	5,100
Additions	-	-	-
At 31 March 2025	<u>5,000</u>	<u>100</u>	<u>5,100</u>

Investment in subsidiary

The group owns the entire share capital (comprising ordinary shares of £1 each) in the following:

Subsidiary undertakings	Aggregate Capital and Reserves
Focus Care and Support Ltd (13548211)	100

The principle activity is the provision of innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. The profits of the subsidiary are gift aided to the charity.

Investment in joint venture

Proportion of
Issued ordinary shares held
%

TLC Lotteries Limited

33.3

TLC Lotteries Limited is a trading company incorporated in England and Wales and promotes a commercial lottery game, which aims to generate profits for the benefit of its affiliated charities.

As at 31 March 2025 the charity's share of the Company's profit was the following:

	2025 £	2024 £
share of JV net assets b/f	70,914	60,906
share of JV net assets c/f	78,464	70,914
Movement in retained earnings	<u>7,550</u>	<u>10,008</u>
Income received from JV	<u>64,503</u>	<u>52,313</u>
Share of JV Profits	<u>72,053</u>	<u>62,321</u>

and net assets as at the date of the company's last audited accounts (31 December 2024) were:

Represented by:	£
Share of gross assets	101,451
Share of gross liabilities	<u>-22,987</u>
	<u>78,464</u>

The net assets of £78,464 include a £5,000 investment in TLC Lotteries made by Focus Birmingham.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

9 DEBTORS: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Fees and grants receivable	438,172	379,765	174,249	215,349
Amounts due from subsidiary undertaking	-	-	390,203	243,844
Other debtors	9,809	4,999	9,809	4,999
Prepayments and accrued income	162,230	272,068	155,333	272,068
	<u>610,211</u>	<u>656,832</u>	<u>729,594</u>	<u>736,260</u>

10 CREDITORS: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Taxation and social security	154,707	157,112	59,480	48,508
Amounts owed to subsidiary undertaking	-	-	-	-
Other creditors	53,666	19,093	53,666	19,093
Accruals	56,501	70,330	53,716	67,545
Deferred income	8,525	16,056	8,525	16,056
	<u>273,398</u>	<u>262,591</u>	<u>175,387</u>	<u>151,202</u>

11 CREDITORS: Amounts falling due after more than one year

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Deferred income	<u>8,525</u>	<u>43,753</u>	<u>8,525</u>	<u>43,753</u>

Analysis of total deferred income in the year is shown below.

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Balance at 1 April 2024	59,809	149,171	59,809	149,171
Income deferred in the year	8,525	1,473	8,525	1,473
Deferred income released to SOFA	(59,809)	(90,834)	(59,809)	(90,834)
Balance at 31 March 2025	<u>8,525</u>	<u>59,809</u>	<u>8,525</u>	<u>59,809</u>

Deferred lease income amounting to £58,336 was released to the SOFA in full due to the surrender executed in the year allowing Focus to keep the remaining premium.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

12 RESTRICTED FUNDS

	Fixed Assets	Other	Total
	£	£	£
1 April 2024	317,175	292,277	609,452
Grants & Donations received		2,545	2,545
Expenditure before transfers	(68,973)	(49,235)	(118,208)
Transfer	2,854	(2,854)	-
31 March 2025	<u>251,056</u>	<u>242,732</u>	<u>493,788</u>
	Fixed Assets	Other	Total
	£	£	£
1 April 2023	239,406	138,282	377,688
Grants & Donations received		298,156	298,156
Expenditure before transfers	(61,884)	(4,508)	(66,392)
Transfer	139,653	(139,653)	-
31 March 2024	<u>317,175</u>	<u>292,277</u>	<u>609,452</u>

The restricted fixed assets fund comprises grants and donations received specifically to fund the purchase of fixed assets. This fund will be amortised in line with the depreciation of the relevant fixed assets.

Other restricted funds has been remodelled to reflect the updated business operations developed from the strategy launched in 2023/24 comprising sundry grants, legacies and donations for specific purposes. As at 31 March 2025 the following amounts were held:

	2025	2024
	£	£
Building Improvements & Refurbishments	8,852	8,852
Sight Loss Support Services	75,256	79,563
Low Vision Equipment	14,631	14,631
Community Groups	48,963	53,270
Barclays Befriending Platform	11,662	11,662
Complex Needs Day Service	158,622	203,859
Day Service Activities	26,703	45,359
Transport Services	131,919	158,500
	<u>242,730</u>	<u>292,274</u>

Focus Birmingham
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

13 UNRESTRICTED FUNDS

	2025 £	2024 £
General fund:		
Balance b/f	761,186	903,816
Net (expenditure) / income for the year before transfers	163,736	82,321
Net Transfers:		
Designated – fixed asset fund	32,023	25,048
Designated – repairs and renewals	-	(250,000)
	<u>956,945</u>	<u>761,186</u>
	2025 £	2024 £
Designated fund – Fixed Asset Fund:		
Balance b/f	679,009	704,057
Transfer to General fund	(32,023)	(25,048)
	<u>646,986</u>	<u>679,009</u>

Transfers to and from the designated fixed asset fund in the charity are made so that the fixed asset fund equals the net book value of its own tangible fixed assets excluding fixed assets represented by the restricted fund.

	2025 £	2024 £
Designated fund – Repairs and Renewals Fund		
Balance b/f	250,000	-
Transfer from General fund	-	250,000
	<u>250,000</u>	<u>250,000</u>

Focus Birmingham
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Total liabilities £	Total Net Assets £
March 2025				
Restricted funds	251,057	242,732	-	493,788
Unrestricted funds				
- General fund	73,464	1,156,880	(273,398)	956,945
- Designated funds	646,986	250,000	-	896,986
	<u>971,506</u>	<u>1,649,612</u>	<u>(273,398)</u>	<u>2,347,719</u>
March 2024				
Restricted funds	317,176	292,277	-	609,452
Unrestricted funds				
- General fund	70,914	996,616	(306,344)	761,186
- Designated funds	679,009	250,000	-	929,009
	<u>1,067,099</u>	<u>1,538,893</u>	<u>(306,344)</u>	<u>2,299,647</u>

15 ANALYSIS OF CASH AND CASH EQUIVALENTS & CURRENT INVESTMENTS

	2025 £	2024 £
Group		
Cash at bank and in hand	428,562	682,061
Short term deposits	605,839	200,000
Total cash and cash equivalents	<u>1,034,401</u>	<u>882,061</u>

16 LEASING OBLIGATIONS

The total future minimum lease payments under non-cancellable operating leases for plant and machinery are as follows:

	2025 £	2024 £
Amounts due:		
Within one year	127,465	58,200
Between one and five years	381,657	207,960
Later than five years	21,152	
	<u>530,274</u>	<u>266,160</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

The charity operates from premises in Woodville Road, Harborne, Birmingham. Such premises are rented from BRIB (note 18) under a 75-year lease commencing in 1996. An annual rental of £196,474 is payable, but under the terms of the 1996 transfer agreement BRIB provides grants to the charity to offset this expenditure so the net cost to Focus Birmingham is £nil.

17 CAPITAL COMMITMENTS

At 31 March 2025, the charity had honoured all existing capital commitments including the £21,151 valued against refurbishments within the Sight loss support service.

18 CONNECTED ORGANISATIONS

The principal connected organisation is as follows:

The Birmingham Royal Institution for the Blind ("BRIB")

Three members of the Focus Board are also members of the BRIB Board. BRIB is Focus Birmingham's landlord and provides regular grants at least equal to the annual rent paid for the buildings used at the Harborne site.

Grants received for rent during the year equalled £196,474 (2024: £196,464) and rent paid was £196,464 (2024: £196,464).

19 RELATED PARTY TRANSACTIONS

The charity owns a third share of TLC Lotteries Limited, a trading company which is jointly controlled by Focus Birmingham, Acorns Children's Hospice Trading Limited and The Hospice Charity Partnership (formerly St Mary's Hospice), under the terms of a joint venture agreement.

Transactions for the year comprised:

	2025	2024
	£	£
Balance b/f	65,914	55,906
Share of Profits	72,053	62,321
Profits Received	(64,503)	(52,313)
	<u>73,464</u>	<u>65,914</u>

20 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The address of the charity's registered office and principal place of business is 48-62 Woodville Road, Harborne, Birmingham, B17 9AT.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

21 FINANCIAL INSTRUMENTS

The carrying amount of the group and company's financial instruments at 31 March were:

	2025 £	2024 £
Financial assets		
Debt instruments measured at amortised cost	<u>514,718</u>	<u>588,094</u>
Financial liabilities		
Debt instruments measured at amortised cost	<u>273,398</u>	<u>262,591</u>

22 INCOME AND COSTS FROM TRADING ACTIVITIES OF THE SUBSIDIARY

Focus Care and Support Limited (13548211)

The Charity has a wholly owned subsidiary of Focus Birmingham, incorporated in England and Wales.

The purpose of the company is to operate as the contracting party for local authority and healthcare body funded individuals using the Group's services.

This company has committed to pay its distributable profits to the Charity by Gift Aid. A summary of results is shown below:

	2025 £	2024 £
TURNOVER		
Trading activities	1,733,622	1,428,157
EXPENDITURE		
Administrative expenses	(1,046,974)	(960,010)
OPERATING PROFIT	<u>686,648</u>	<u>468,146</u>
Distribution of dividends owed to parent	(680,000)	(463,500)
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	<u>6,647</u>	<u>4,646</u>
Taxation	-	-
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD	<u>6,647</u>	<u>4,646</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

INCOME AND COSTS FROM TRADING ACTIVITIES OF THE SUBSIDIARY (continued)

The aggregate of subsidiary's assets, liabilities and funds is as follows:

	2025	2024
	£	£
Total Assets	494,962	359,979
Total Liabilities	(488,215)	(355,232)
Net Funds	<u>6,747</u>	<u>4,746</u>

Focus Birmingham
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

23 PRIOR YEAR FUND ANALYSIS

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
INCOME FROM:				
Donations and legacies	1	264,801	298,156	562,957
Other trading activities:				
- fundraising		18,310	-	18,310
- Investments	2	9,854	-	9,854
- Share of JV Turnover		179,081	-	179,081
Charitable activities:				
- multiple disability		2,962,938	-	2,962,938
- low vision		219,079	-	219,079
- community		263,820	-	263,820
Other income:				
- profit on sale of fixed assets		2,564	-	2,564
- support services		4,590	-	4,590
- Lease premium		14,583	-	14,583
TOTAL INCOME		<u>3,939,619</u>	<u>298,156</u>	<u>4,237,775</u>
Less Share of JV Turnover		(179,081)	-	(179,081)
NET INCOME		<u>3,760,538</u>	<u>298,156</u>	<u>4,058,694</u>
EXPENDITURE ON:				
Raising funds:				
- fundraising	3	137,427	-	137,427
Charitable activities:				
- multiple disability	3	3,166,877	48,791	3,215,669
- low vision	3	186,489	14,994	201,483
- community	3	238,336	2,607	240,943
- information and advocacy	3	11,409	-	11,409
		<u>3,603,111</u>	<u>66,392</u>	<u>3,669,503</u>
TOTAL EXPENDITURE	3	<u>3,740,538</u>	<u>66,392</u>	<u>3,806,930</u>
NET INCOME / (EXPENDITURE) BEFORE SHARE OF JOINT VENTURE PROFITS		<u>20,001</u>	<u>231,764</u>	<u>251,765</u>
Share of JV profits		62,321	-	62,321
NET INCOME / (EXPENDITURE) AFTER SHARE OF JOINT VENTURE PROFITS		<u>82,321</u>	<u>231,764</u>	<u>314,085</u>
RECONCILIATION OF FUNDS:				
FUND BALANCES AT 1 APRIL 2023		<u>1,607,874</u>	<u>377,688</u>	<u>1,985,562</u>
FUND BALANCES AT 31 MARCH 2024	12/13	<u>1,690,195</u>	<u>609,452</u>	<u>2,299,647</u>

24 EVENTS SINCE THE BALANCE SHEET DATE

There have been no events since the balance sheet date that materially affect the position of the company.

Accounts

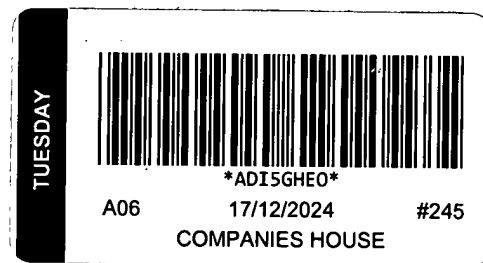
Focus Birmingham

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2024

Charity No. 1065745
Company Registration No. 3353444
Registered in England and Wales



Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

The Trustees, who are also Directors of the Charitable Company, present their annual report and audited financial statements of the Group for the year ended 31 March 2023. As a Small Charitable Group, the Trustees have taken advantage of the exemption of not providing a Strategic Report.

TRUSTEES

The following Trustees have served since 1 April 2023:

Ms V Griffiths
Dr R Hindle
Mrs J McDougall
Mr J Montgomery (Chairman) (resigned 16 November 2023)
Miss Z Allen-Robinson
Mr J Feehan (resigned 9 November 2023)
Mr M Jandu
Mr R Sivaraj
Ms D Wragg (resigned 22 February 2024)
Ms V Barker
Mr M Reeves (Chairman) (appointed 23 May 2024)
Mrs V Pargetter-Garner (appointed 23 May 2024)
Mr A Dunnett (appointed 8 August 2024)

REGISTERED OFFICE

Focus Birmingham
48-62 Woodville Road
Harborne
Birmingham
B17 9AT

ABOUT FOCUS BIRMINGHAM

Focus Birmingham is a registered charity and the biggest provider of care and support services to those with a visual impairment and complex needs in Birmingham. There are 28,600 people in Birmingham living with sight loss and a predicted increase of 17% by 2030. One in ten people living with a disability in Birmingham have complex needs.

The charity was founded in 1998, previously operating under the auspices of BRIB (Birmingham Royal Institution for the Blind).

The organisation employed 142 staff on permanent or fixed term contracts at 31 March 2024 and provided support to blind, visually impaired and those with profound disabilities on over 30,499 occasions in 2023-24

The charity's purpose to make lives better by creating opportunities for people with care and support needs, so that they feel empowered to live life to the full, and unlock their potential. It has a reputation as a centre of excellence, developing its services and working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people living with care and support needs.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

ABOUT FOCUS BIRMINGHAM (CONTINUED)

Focus Birmingham aims to fulfil this objective by focusing on four strategic focus areas:

1. A great place to work and volunteer:
We will create a culture where staff and volunteers love to come to work and feel safe around each other – safe expressing their feelings, asking for help, talking about problems and admitting to mistakes, and trust they will get the support they need to overcome them.
2. Being financially secure
We will become financially secure to enable us to sustain our current services and allow us to grow.
3. Delivering safe high quality services
We will build on our service's strong foundations and continue to improve their quality so that they are always high-quality person-centred services that are designed in collaboration with the people we support.
4. Growing our impact
We will grow our impact by increasing the number of people we reach and increasing the types of support we offer for everyone.

Related Parties

- The charity has one wholly owned subsidiary, Focus Care and Support Limited. Focus Care and Support was incorporated on 4 August 2021 and its purpose is to operate as the contracting party for local authority and healthcare body funded individuals using the Group's services.

Focus Birmingham has a formal relationship with two other organisations:

- Birmingham Royal Institution for the Blind ("BRIB"). Three Focus Birmingham Trustees are entitled to be members of the BRIB Board.
- Three Local Charities ("TLC") Lottery. Focus Birmingham owns one third of the Lottery alongside Acorns Children's Hospice and The Hospice Charity Partnership (formerly St Mary's Hospice). Focus has the right to appoint two members of the TLC Board, including a trustee.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM

Focus Birmingham is a registered charity (No.1065745) and a company limited by guarantee registered in England and Wales (No. 3353444) with its own constitution - the 'Memorandum and Articles of Association' as amended in July 2016 and updated and further amended in July 2021. It is entered in the Central Register of Charities as Focus Birmingham. The company is referred to as such, or as the "charity", "the charitable company" or "Focus".

The Trustees of Focus Birmingham are responsible for overseeing the management and administration of the charity and have ultimate responsibility for the charity's activities. The Trustees are also the Directors of the company.

Trustees join as co-opted members at the invitation of the Board of Trustees. Induction and training is available for all Trustees.

The role of the Board of Trustees is to:

- Ensure that Focus Birmingham acts in accordance with its Memorandum and Articles, charity law, company law, and other relevant legislation or regulations.
- Ensure that Focus Birmingham applies its resources exclusively in pursuance of its objects ("the relief of blind and partially sighted people and those with other disabilities and in particular the promotion of and assistance with services for and with blind and partially sighted people and disabled people to enhance their quality of life").
- Provide strategic direction to the organisation, setting overall policy, setting targets and evaluating performance against agreed targets.
- Safeguard the good name and values of the charity.
- Protect and manage the property of the charity and to ensure the proper investment of Focus Birmingham's funds.
- Oversee the financial affairs of the charity.

The Board are fully aware of the revised Charity Governance Code which was issued in July 2017, and are taking steps to ensure compliance with its requirements where considered appropriate.

During the year the full Board of Trustees met quarterly and all meetings were quorate. The Board also operates three subcommittees, which also meet quarterly, with current membership being shown below:

All Committees have a nominated Chair, who is the first named trustee in the following lists; terms of reference for each Committee are in place and were reviewed and updated during the 2019-20 financial year.

Indemnity insurance for Trustees and Officers, providing £1m (2023: £1m) of cover has been purchased at a cost of £3,234.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)

Finance and Audit

Dr R Hindle

Ms J McDougall

Mr M Reeves

Business Development

Mrs J McDougall

Ms Z Allen-Robinson

Mr R Sivaraj

Contracts, Performance and Workforce

Ms V Tierney

Mr M Jandu

Ms V Griffiths

The day-to-day management of the charity is delegated to the charity's paid staff, and in particular to the Senior Management Team, whose members during the year were:

- Chief Executive – Cate Burke
- Financial Controller – Ivy Erhabor (until June 2023)
- Financial Controller – Kahina Clarke (from July 2023)
- Head of Workforce and Human Resources – Marcia Lawrence
- Director of Services and Development – Michelle Williams (from September 2023)
- Director of Resources – Gerry Dryden (June 2023)

The key management remuneration policy is set by the Finance & Audit Committee and is reviewed on an annual basis as part of the budget-setting process.

FOCUS BIRMINGHAM SERVICES

During the year 2023/24, Focus Birmingham provided a wide range of services including:

- **Sight Loss Support Services:** Delivering a comprehensive range of support, counselling and clinical services for people with a visual impairment. These services include the provision of low vision assessments, emotional support, counselling, befriending services and also a comprehensive programme of community and social activities. Our aim is to deliver an extensive, holistic joined-up approach to meet the individual's needs and improve their way of life.
- **Complex Needs Service:** Provides personalised support through our day service for people with profound and multiple complex conditions. The focus is on providing expert care, often on a one-to-one basis and an engaging activities' programme to improve their independence and wellbeing. The service also operates its own transport fleet and transports over 65 clients per day to and from the Day Centre.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2024

FOCUS BIRMINGHAM SERVICES (CONTINUED)

- **Supported Living:** Provides personalised support through our specialist 24/7 supported living scheme for visually impaired people and those with disabilities. The aim is to provide a safe, caring environment encouraging and enabling them to live independent, happy and healthy lives.

The beneficial impact of the wide range of vital services that Focus delivers can be demonstrated by the case studies of clients whom Focus supports.

Case Study: Sight Loss Support –

DH, a resilient 69-year-old from Yorkshire and former school inspector and headmaster, has faced a lifetime of health challenges, especially with his vision and hearing.

Despite experiencing a series of debilitating vision issues, including glaucoma, detached retinas, cataracts, and a corneal ulcer—all made more complex by his hearing loss—DH's spirit remains unbreakable. His love for the arts, reading, and lifelong learning has helped him hold onto a positive outlook and his sharp sense of humour, even in the face of hardships that have tested his independence.

The support DH has found through Focus has been nothing short of transformative. With guidance, social connections, and emotional support, DH has rediscovered a sense of independence. The practical courses and specialised equipment have given him the tools to adapt to his sensory challenges, significantly boosting his confidence and mental well-being. Focus has empowered DH to lead a fuller, more vibrant life, which he embraces with renewed confidence and an unwavering resolve to live on his own terms.

As DH reflects, "I have not looked back since. All my dealings with Focus and its staff and volunteers have been life-affirming and have given me renewed confidence to surmount my dual sensory loss and live life to the full following the examples of inspirational course leaders and staff members"

Case Study: Day Services –

JN joined the Focus Birmingham Complex Needs Day Service at age 19, transitioning directly from school thanks to a long-standing partnership between his school and the Focus Complex Needs Service (CNS) team, which has supported many of the school's former students over the years.

To ensure a seamless transition, Focus's Transition Officer collaborated closely with JN's school staff, designing a personalised care package tailored specifically for him. JN's mother, M, shares, "JN attends the Focus day service three times a week, with full access to a variety of activities. The opportunities he has allow him to socialise, connect with like-minded friends, and build new relationships. The support staff are incredible—they truly understand his needs, helping him reach his full potential."

Focus's CNS team specialises in creating person-centred programs in partnership with individuals and their families. These programs are designed to promote choice, foster control, and support both emotional and physical well-being. At Focus, we work closely with each individual to find communication methods that best suit their needs.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2024

FOCUS BIRMINGHAM SERVICES (CONTINUED)

JN has thrived in his new environment, quickly becoming a well-loved member of the community among staff and other service users. His mother adds, *"He's always eager to come to the centre, and we are so grateful for the support our family and JN receive from the Focus Birmingham team."*

Case Study: Supported Living –

JW, a 31-year-old man with a learning disability, mild autism, and mental health challenges, needed a more supportive living environment, leading his social worker to refer him to Focus Birmingham.

When JW first moved to Millward Place, he eagerly joined activities like gardening, swimming, gym visits, and Bible study. However, recent health issues have made social interactions more challenging, and he now benefits from additional one-on-one support from staff who understand his unique needs.

This supportive environment at Millward Place has been crucial for JW's wellbeing. Staff provide consistent emotional support and assist him with appointments involving psychiatrists, learning disability nurses, and occupational therapists. They've also helped him establish healthy boundaries in family relationships. With their support, JW has made great strides, learning to cook, manage his flat, and handle his own laundry, allowing him to make independent decisions. He has even resumed group activities, enjoying karaoke, games nights, and gardening with the other residents.

The consistent support he receives at Millward Place has helped maintain his wellbeing. Daily engagement, emotional support, and a structured routine have all been essential in preventing his condition from worsening. JW relies on staff for medication reminders, assistance with attending appointments, and support in maintaining personal hygiene.

JW's story highlights the transformative impact of supportive environments like Millward Place. With the dedicated help of Focus Birmingham staff, JW has developed essential life skills, gained greater independence, and continues to receive the tailored support he needs to navigate his health challenges. His journey underscores the importance of personalised support and community involvement in enhancing quality of life for individuals with similar needs.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

As we reflect on the past year, it's evident that it has been a period of significant accomplishments and development for our charity. Through diligent effort, strategic planning, and collaborative teamwork, we've navigated challenges and made meaningful progress across the charity. In quarter two of this year, we launched our new corporate strategy including our refreshed Mission, Vision and Values. This has provided us with a roadmap for success over the next two years. It has clarified our core purpose and will ensure all our efforts are directed towards enabling us to become a great place to work and volunteer, achieve financial security, enhance the quality of our person-centred services, and enable us to increase our impact by reaching more people and offering more support for everyone.

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Our mission is...

'To make lives better by creating opportunities for people with care and support needs, so that they feel empowered to live life to the full, and unlock their potential.'

The strategic objectives agreed by the Board to direct the priorities of the organisation for the years 2023-2026:

Objective One: People

A great place to work and volunteer

Outcome

We will create a culture where staff and volunteers love to come to work and feel safe around each other – safe expressing their feelings, asking for help, talking about problems and admitting to mistakes, and trust they will get the support they need to overcome them

Goals

- To develop and deliver a learning development strategy
- To develop and deliver a workforce strategy that reduces our vacancy rate and increases retention
- To develop a leadership culture that nurtures trust and focuses on supporting staff to be their best
- To improve our staff's well-being and reduce sickness rates
- To develop and implement a volunteer strategy

Strategic Focus Area 2: Security

Outcome

We will become financially secure to enable us to sustain our current services and allow us to grow

Goals

- To build and maintain adequate reserves to enable us to sustain our services and invest to grow our impact
- To diversify our sources of income and reduce our dependency on the statutory sector

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS (CONTINUED)

- To ensure all our services are based on clear financial frameworks based on full cost recovery models
- To increase our fundraising income to support service delivery and operating costs
- To ensure all future decisions are based on robust financial data and modeling

Strategic Focus Area 3: Quality

Outcome

We will build on our service's strong foundations and continue to improve their quality so that they are always high-quality person-centred services that are designed in collaboration with the people we support

Goals

- To implement person-centred digital care planning software for our care-based services
- To implement a governance and quality framework that supports best practices and drives quality
- To ensure our infrastructure facilitates person centre care
- To embed co-production into service review and design

Strategic Focus Area 4: Grow our impact

Outcome

We will grow our impact by increasing the number of people we reach and increasing the types of support we offer

Goals

- To increase the number of people we support within our current service offer
- To increase the geographical reach of our services
- To diversify our service offer
- To diversify the types of people we support

Key achievements for the period include

- Carried out a comprehensive review of the charity's Mission, Vision and Values , working with our beneficiaries, staff, volunteers and key stakeholders to develop a clear and shared understanding of our purpose and direction
- Identification of key Strategic Focus Areas for the strategy period to ensure we achieve our mission
- Development of operational plans for each Strategic Focus Area ensuring that we are appropriately resourced to achieve each of Focus areas' objectives
- Implemented new directorate structure for Resources and Services and Development to ensure we have the capacity and capability to enable us to achieve our strategic objectives
- Carried our comprehensive review of our income generation strategy and launched the new plan in quarter four

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

FUTURE PLANS

During the coming year, we plan to deliver the objectives set out in the new strategy which will include:

- Developing a refreshed Learning and Development Strategy
- Developing a refreshed Volunteer Strategy
- Developing a refreshed Marketing and Communications Strategy
- Implementing our new Income Generation Strategy

CONTRIBUTION OF VOLUNTEERS

Volunteering remains a key element of our service delivery.

During 2023/24 Focus had 51 active volunteers, including its 8 Trustees. Our cohort of volunteers continue to support Focus across every aspect of its work – from routinely covering its main Reception Desk through to its Telephone Befriending Service.

Our commitment to community engagement is evident from collaborations with local community groups and businesses to widen our reach.

Focus has also continued to offer work experience and placement opportunities to students from local schools, colleges and universities.

Recognising our volunteers, Focus has created a new Recruitment Coordinator role within its People Team. This post will focus on ensuring processes are in place to maximise volunteer recruitment, talent (skills and experience) and retention to enhance our service user experiences.

GENDER PAY REPORTING

Focus Birmingham employs a paid workforce of under 250 therefore is outside of the scope the Gender Pay gap report regulations. Our Board of Trustees is committed to equality and inclusion across the charity, including gender pay equality and has therefore chosen to self-report. It can be reported that the median gender pay gap in favour of males at 31 March 2024 was 1.8%. The mean gender pay gap in favour of males at 31 March 2024 was 2.4%

FUNDRAISING CODE

Focus Birmingham is registered with the Fundraising Regulator, and follows the recommendations of the Fundraising Code in all material respects. During the financial year 2023/24, we did not outsource our Trusts and Grants fundraising activities to a 3rd party. No formal complaints regarding fundraising were received during the year.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

RISK MANAGEMENT

The Trustees have considered risks and risk management throughout the year as part of the business of Board and Committee meetings. The principal area for attention remains the potential reduction of external funding from Local Authorities (principally Birmingham City Council) and the NHS. The Trustees and Board conducted a comprehensive review of key areas of risk during 2023/24 and are following Charity Commission guidance. The following fundamental areas of risk to the charity remain constant:

1. **Risk:** Vulnerability due to reliance on external funding associated with local authority and NHS contracts.

Mitigation: Focus Day Centre is positioned as a specialist provider for people who are entitled to social care funding under the Care Act 2014. The service is increasingly providing placements funded by the NHS (under Continuing Healthcare Criteria) or through individual and personal budgets reducing the likelihood and impact of reductions in funding for individuals.

2. **Risk:** Focus holds inadequate reserves to support service delivery when contracts are reduced or withdrawn.

Mitigation: Reserves policy is actively reviewed against the risk profile of the organisation's business.

3. **Risk:** Changes to national or local procurement policies relating to health and social care services may cause either reduced income or mandatory increased costs of delivery.

Mitigation: The Trustees and Senior Management Team (SMT) continue to monitor existing and proposed arrangements for commissioning and funding health, care and support services and have built good working relationships with commissioners. Focus continues to deliver a respected and valued service to Local Authority and NHS commissioners.

4. **Risk:** The charity fails to meet its regulatory or contractual obligations (as set out by the Care Quality Commission, the NHS, the General Optical Council and other regulatory bodies) resulting in loss of income and/or reputation damage.

Mitigation: The Senior Management Team are suitably qualified and experienced to ensure that services are delivered effectively and fulfil all such obligations. Compliance and performance are monitored monthly by the Senior Leadership Team and on a quarterly basis by Trustees through the Contracts and Performance Committee (now the Contracting, Performance and Workforce Committee).

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

EXTERNALITIES

During the financial year 2023-2024, Focus like all charities in England has operated within various externalities that influenced their functioning and decision-making processes. Key external factors included:

1. **Economic Uncertainty:** The shifting economic landscape necessitated budget revisions, with projected losses impacting financial planning and necessitating strategic adjustments to achieve a surplus or neutral financial position.
2. **Inflation and Wage Increases:** With rising living costs, there was a significant emphasis on wage uplifts. Focus implemented a pay increase for all staff to align with the National Living Wage, ensuring financial stability and maintaining differentials across the charity costing the organisation an annual increase of £263k.
3. **Grant Awards and Funding:** Focus received continuation of funding via various grants and awards, such as the BCC prevention and IAG grants, which supported their operations and enabled the launch of new initiatives. However, we have also faced challenges like the BCC's announcement of a section 114 notice, impacting financial stability which we predicted will impact on the charity more significantly during the next financial year
4. **Staffing and Retention:** The sector faced challenges with staff turnover and sickness rates, prompting Focus to develop and implement new HR policies and initiatives to improve retention and engagement. These included introducing awards for staff recognition and reviewing reward offers to enhance job satisfaction.
5. **Health and Safety Regulations:** There was a strong focus on health and safety, with excellent reports from partners and the implementation of robust procedures. This was crucial for maintaining safe and compliant operations amid evolving regulatory requirements.
6. **Technology and Infrastructure:** During the financial year 2023-2024, the Care Quality Commission (CQC) in England introduced changes to its requirements for digital care planning. As a result, we have introduced a digital care planning software and the hardware required to move from paper-based care planning to digital.
7. **Service Demand and Expansion:** As the cost of living crisis continues and services continue to be cut we have seen an increased demand for services across all three of our service areas. As a result, we have reviewed our delivery mechanisms and expanded our reach, supporting more people monthly and increasing the number of support interactions and counselling sessions we offer.

PRINCIPAL FUNDING SOURCES

The principal funding sources during the year have been as follows:

- Specific funding contracts with Birmingham City Council Adults and Communities Department (including 'spot purchases' for placements in Day Services and grant aid for the Sight Loss Support Services);
- Specific contracts with NHS bodies (e.g. Integrated Care Board and Public Health England);
- Grants from Charitable Trusts;
- Donations, bequests and money raised through fundraising activities;
- Grants from the Birmingham Royal Institution for the Blind (BRIB);
- Income from Partnerships such as 'TLC Lottery';
- Income from service users with Individual Budgets for social care (awarded by their local authority).

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

FINANCIAL REVIEW OF CONSOLIDATED ACCOUNTS

Income for the year increased by £822,164 to £4,058,694 while expenditure increased by £238,589 to £3,806,930. As a result, a surplus on activities of £314,085 has been made compared to a deficit last year of £250,092.

More detail regarding these headline areas is noted below:

Income

Income from charitable activities rose from £2,909,871 to £3,445,836, an increase of £535,965. This growth is primarily due to an increase in new attendees for Complex Needs Services and an adjustment in transportation rates for Day Service to align with current market costs.

Total income from donations and legacies rose by 47%. Unrestricted donations and legacies increased by £10,901 during the year resulting in an amount of £264,801, whilst restricted donations increased by £277,363 totalling £298,156. Included within restricted donations is £282,000 awarded by BRIB for the advancement of the Complex Needs motor fleet.

Bank interest income rose to £9,854 from £2,753, a benefit of the 32-day notice account opened in 2022.

Our lottery joint venture with The Hospice Charity Partnership and Acorns Children's Hospice, provided distributions of profits to the charity amounting to £62,321, a decrease of £19,397 compared to last year.

Expenditure

Overall expenditure increased by £238,589 to £3,806,930

This increase reflects the inflation on spend for Complex Needs Service and support costs.

Premises costs remain a significant overhead for the charity and the Trustees continue to acknowledge the continuing generous support from Birmingham Royal Institution for the Blind in providing a grant of £196,474 to offset the rental of the charity's main premises.

Reserves

Total Charity Funds at the year-end amounted to £2,299,647 (2023: £1,985,563). This was made up of £609,452 of restricted funds, £317,175 of which, is represented by the net book value of fixed assets specially funded through grants and donations, whilst the remaining £292,277 has been received for use in specified projects, such as use by community groups.

Total Charity Funds also includes £679,009 of designated funds which represents the net book value of the tangible fixed assets (other than those represented by the restricted funds).

An additional designated Repairs & Renewals Fund of £250,000 was established during this period to provide ring-fenced monies to fund the costs of repairs and renewals to the fabric of Focus's site and building over the next 3-year period. Expenditure against this Fund will be made in accordance with the Board approved capital expenditure programme.

The remaining £761,186 are general funds which can be used for the benefit of the charity.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

Reserves Policy

The Trustees have considered the risks faced by each of the charity's core services that could potentially result in Focus not being able to continue to offer those services either partially or wholly in the future. In particular, the Trustees have considered, for each of its core services, the likelihood of funding contracts, grants or funding from service users being withdrawn or reduced.

Based on this review, the Trustees are of the view that the greatest risk faced by the organisation is that the continually increasing costs of providing its services fails to be matched by increases in the level of care packages provided by external funders and that any resulting shortfall cannot be made up by cost savings or alternative funding streams. As a result, the level free of reserves should be sufficient to ensure that:

- Services users are supported to move on to other services in an orderly and carefully managed manner.
- That any restructuring costs, including potential redundancy costs, as may be required could be met.

Based on the above, the Board have concluded that a target level of free reserves equal to an amount of £400,000 should be maintained and it is the Trustees' opinion that free cash reserves equivalent to 50% of this level of reserves should be available at all times and the remaining 50% may be held on short term deposit not exceeding 35 days. At 31 March 2024 general reserves of £761,186 and cash balances of £882,061 exceed these minimum requirements.

As the organisation seeks to expand the scale and reach of the services it provides, the free reserves held by the organisation over and above the target level and which are not otherwise designated will be utilised to further its strategic objectives.

The Trustees will regularly review the risks faced by the charity and, as such, the level of reserves held by the charity will be subject to regular scrutiny.

Investment Policy

The Trustees continue to consider the return on all cash deposits, and led by the Treasurer, look to continue to effectively manage the charity's investments during this period of low interest rates for deposits. Consequently, deposits restricted to UK "high street" banks and short-term time deposits of less than 1 year in duration have been utilised in order to improve the charity's return on its cash surplus to short-term operational requirements.

Events Since the Balance Sheet Date

There have been no events since the balance sheet date which materially affect the position of the company.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR
for the year ended 31 March 2024

ADMINISTRATIVE DETAILS OF THE CHARITY'S ADVISERS

AUDITOR

Forvis Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

SOLICITORS

Flint Bishop LLP
2 Prospect Place
Pride Park
Derby
DE24 8HG

BANKERS

Lloyds Bank Plc
114 Colmore Row
Birmingham
B3 3BD

INSURANCE

Hettle Andrews
Eleven Brindley Place
2 Brunswick Square
Birmingham
B1 2LP

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2024

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees have confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

SMALL COMPANY PROVISIONS

The Trustees' report and review of the year have been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemptions provided by Part 15 Sections 399(2A) and 414B(b) of the Companies Act 2006.

On behalf of the Board



R Hindle - Treasurer

7 November 2024

Focus Birmingham

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Focus Birmingham 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 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 those financial statements, the Trustees are required to:

- a select suitable accounting policies and then apply them consistently;
- b observe the methods and principles in the Charities SORP;
- c make judgements and estimates that are reasonable and prudent;
- d state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e 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 proper accounting records that are sufficient to show and explain the company's charitable transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

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 financial information and to establish that the auditor is aware of that information.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Focus Birmingham (the 'parent charity') for the year ended 31st March 2024 which comprise the Group Statement of Financial Activities, the Group and Company Balance Sheets, the Group Statement of Cash Flows and notes to the financial statements, 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 FRS 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 group's and of the parent charity's affairs as at 31st March 2024 and of 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 group and the parent charity 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 group's and the parent charity'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.

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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

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' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper 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.
 - 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 16, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

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 the 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. Based on our understanding of the group and parent charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation and fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT

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.

Use of the audit report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



David Hoose (Nov 28, 2024 12:36 GMT)

David Hoose (Senior Statutory Auditor)
for and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham B3 3AX

28-Nov-2024

Focus Birmingham

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) for the year ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM:					
Donations and legacies	1	264,801	298,156	562,957	296,494
Other trading activities:					
- fundraising		18,310	-	18,310	7,503
- Investments	2	9,854	-	9,854	2,753
- Share of JV Turnover		179,081	-	179,081	181,740
Charitable activities:					
- multiple disability		2,962,938	-	2,962,938	2,466,647
- low vision		219,079	-	219,079	207,308
- community		263,820	-	263,820	235,916
Other income:					
- profit on sale of fixed assets		2,564	-	2,564	5,326
- support services		4,590	-	4,590	-
- Lease premium		14,583	-	14,583	14,583
TOTAL INCOME		<u>3,939,619</u>	<u>298,156</u>	<u>4,237,775</u>	<u>3,418,270</u>
Less Share of JV Turnover		(179,081)	-	(179,081)	(181,740)
NET INCOME		<u>3,760,538</u>	<u>298,156</u>	<u>4,058,694</u>	<u>3,236,530</u>
EXPENDITURE ON:					
Raising funds:					
- fundraising	3	<u>137,427</u>	<u>-</u>	<u>137,427</u>	<u>95,087</u>
Charitable activities:					
- multiple disability	3	3,166,877	48,791	3,215,669	2,942,174
- low vision	3	186,489	14,994	201,483	282,533
- community	3	238,336	2,607	240,943	238,879
- information and advocacy	3	11,409	-	11,409	9,667
		<u>3,603,111</u>	<u>66,392</u>	<u>3,669,503</u>	<u>3,473,253</u>
TOTAL EXPENDITURE	3	<u>3,740,538</u>	<u>66,392</u>	<u>3,806,930</u>	<u>3,568,341</u>
NET INCOME / (EXPENDITURE) BEFORE SHARE OF JOINT VENTURE PROFITS					
		<u>20,001</u>	<u>231,764</u>	<u>251,765</u>	<u>(331,810)</u>
Share of JV profits		62,321	-	62,321	81,718
NET INCOME / (EXPENDITURE) AFTER SHARE OF JOINT VENTURE PROFITS					
		<u>82,321</u>	<u>231,764</u>	<u>314,085</u>	<u>(250,092)</u>
RECONCILIATION OF FUNDS:					
FUND BALANCES AT 1 APRIL 2023		<u>1,607,874</u>	<u>377,688</u>	<u>1,985,562</u>	<u>2,235,654</u>
FUND BALANCES AT 31 MARCH 2024	12/13	<u>1,690,195</u>	<u>609,452</u>	<u>2,299,647</u>	<u>1,985,562</u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure is derived from continuing activities. A breakdown of prior year comparatives is provided in note 22.

Focus Birmingham

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

31 March 2024

Company Registration No. 3353444

	Note	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
FIXED ASSETS					
Intangible assets	6	22,491	37,485	22,491	37,485
Tangible assets	7	973,694	905,979	973,694	905,979
Investments	8	-	-	5,100	5,100
Investments in joint ventures	8	70,914	60,906	-	-
		<u>1,067,099</u>	<u>1,004,370</u>	<u>1,001,285</u>	<u>948,564</u>
CURRENT ASSETS					
Debtors	9	656,832	406,245	736,260	444,935
Cash and cash equivalents	15	882,061	989,514	686,498	827,736
		1,538,893	1,395,759	1,422,757	1,272,671
CREDITORS					
Amounts falling due within one year	10	(262,591)	(356,230)	(151,202)	(299,545)
NET CURRENT ASSETS		<u>1,276,302</u>	<u>1,039,528</u>	<u>1,271,555</u>	<u>973,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,343,400	2,043,898	2,272,840	1,921,691
CREDITORS					
Amounts falling due after more than one year	11	(43,753)	(58,336)	(45,753)	(58,336)
NET ASSETS	14	<u>2,299,647</u>	<u>1,985,562</u>	<u>2,229,087</u>	<u>1,863,355</u>
RESERVES AND FUNDS					
Restricted funds	12	609,452	377,688	609,452	377,688
Unrestricted funds:					
Designated funds:					
Fixed Asset	13	679,009	704,057	679,009	704,057
Repairs and Renewals	13	250,000	-	250,000	-
General fund	13	761,186	903,816	690,625	781,610
		<u>1,690,195</u>	<u>1,607,873</u>	<u>1,619,634</u>	<u>1,485,667</u>
TOTAL CHARITY FUNDS	14	<u>2,299,647</u>	<u>1,985,562</u>	<u>2,229,087</u>	<u>1,863,355</u>

The gain for the financial year dealt within the financial statements of the parent Charity was £365,732 (2023: -£326,562).

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements on pages 17 to 36 were approved by the board on 7 November 2024 and authorised for issue on its behalf by:



R Hindle – Treasurer

Focus Birmingham

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2024

	Note	2024		2023	
		£	£	£	£
CASHFLOWS FROM OPERATING ACTIVITIES					
Net (expenditure) / income for the year			314,085		(250,092)
Adjustments for:					
Depreciation and amortisation			144,490		139,064
Share of JV profits			(62,321)		(81,718)
Investment income			(9,854)		(2,753)
Decrease / (increase) in debtors			(250,587)		54,232
(Decrease) / increase in creditors			(108,223)		(68,447)
(Profit)/loss on disposal of fixed assets			(2,564)		(5,326)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES			<u>25,027</u>		<u>(215,040)</u>
CASHFLOWS FROM INVESTING ACTIVITIES:					
Interest received		9,854		2,753	
Income received from JV		52,313		71,550	
Purchase of property, plant & equip		(197,211)		(110,676)	
Proceeds on sale of tangible assets		<u>2,564</u>		<u>5,326</u>	
NET CASH (SPENT) / RECEIVED ON INVESTING ACTIVITIES			<u>(132,480)</u>		<u>(31,047)</u>
CHANGE IN CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS			<u>(107,453)</u>		<u>(246,088)</u>
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE BEGINNING OF THE YEAR			<u>989,514</u>		<u>1,235,602</u>
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE END OF THE YEAR	15		<u><u>882,061</u></u>		<u><u>989,514</u></u>

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2024

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Focus Birmingham 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 notes. The financial statements are prepared in sterling which is the functional currency of the charity.

CONSOLIDATION

The financial statements consolidate the results of the charity and its wholly owned subsidiary Focus Care and Support Limited. The results of the subsidiary are consolidated within these Group accounts.

Investment in the joint venture TLC Lotteries Limited, where the group holds a significant interest, jointly controlled with Birmingham Hospice and Acorn Children's Hospice Trust has been included in the group financial statements using the last audited accounts as at 31st December 2023. Where the financial period end of the joint venture is not consistent with that of the group, the results of the joint venture are included in the consolidated financial statements using statements prepared no more than three months prior.

GOING CONCERN

The charity has prepared detailed budget which indicate the charity has sufficient resources in order to meet its liabilities as they fall due and on that basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In applying the accounting policies, the Trustees have made critical accounting judgements, estimates and assumptions about the carrying amount of the assets and liabilities. These estimates and assumptions are based on historical experience and are reviewed on a continual basis. The critical accounting judgements, estimates and assumptions that have a material effect on the amounts recognised in the financial statements for both the current and next financial years are discussed below.

Judgements:

The Trustees annually review legacies received and potentially receivable and are firmly of the view that legacies should not be recognised until a clear indication of the amounts to be received is known.

Estimates:

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives, as set out in the accounting policy on the following page.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2024

INCOME

All income is accounted for when the charity has entitlement to the funds, the probability of receipt and the amount is measurable.

Income from collection boxes is recognised when it is received from the collection agents.

Income from legacies is recognised on an accruals basis to the extent that the charity has been notified that it is a beneficiary and that there is a clear indication of the amounts involved. Investment income is accounted for on a receivable basis.

Other income is included in the financial statements on an accruals basis.

EXPENDITURE

Expenditure is accounted for on the accruals basis when a legal or constructive obligation is incurred. The cost of irrecoverable value added tax is included with the item of expense to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the charity's objects including both the direct costs and support costs relating to these activities.

Support costs which include central functions have been allocated to cost categories on a basis consistent with resources employed e.g. staff hours.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at cost and amortised over the estimated useful life of the asset.

Profits and losses on the sale of intangible assets are included in the Statement of Financial Activities in the year of realisation.

AMORTISATION

Amortisation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Software	25% straight line
----------	-------------------

TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost. Minor expenditure on plant, furniture, fixtures and fittings and computer and technical equipment is charged to revenue in the year of acquisition.

Profits and losses on sales of tangible assets are included in the Statement of Financial Activities in the year of realisation.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2024

DEPRECIATION

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Leasehold building improvements	Over 25 years
Plant, furniture, fixtures & fittings	10% - 20% straight line
Motor vehicles	20% straight line
Computer and technical equipment	25% straight line

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

DEBTORS

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

CASH AND CASH EQUIVALENTS & CURRENT ASSET INVESTMENTS

Cash and cash equivalents includes cash and monies on short term deposit.
Current asset investments represent deposits with original maturities of less than one year.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments and are not considered to be of a complex nature. Such financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PENSION SCHEMES

Focus Birmingham contributes to two defined contribution group personal pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable. Differences between contributions payable in the year and contributions actually paid are shown in either accruals or prepayments in the Balance Sheet.

FUNDS

Unrestricted funds:

General fund

This fund represents accumulated surpluses arising from the charity's activities and is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated fund – Fixed asset fund

This fund, which equates to the net book value of unrestricted tangible fixed assets, has been set aside from the remaining general funds.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2024

Restricted funds:

These are funds to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

VOLUNTARY HELP AND GIFTS IN KIND

No monetary value has been put on the voluntary help received during the year; various services benefit from the help given by the 51 volunteers who were registered with the organisation at 31 March 2024. Individual gifts in kind of significant value would be valued at estimated cost to the donor and included in the financial statements; however, the value of small gifts is not quantifiable.

INVESTMENTS

Investments in the subsidiary and the joint venture TLC Lotteries are recorded at cost in the charity. For the group the joint venture is reported using the 'equity' method. This method reflects our proportionate share of the joint venture's assets, liabilities, revenues, and expenses in the consolidated financial statements.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1	DONATIONS AND LEGACIES	2024 £	2023 £
	Donations and grants	531,796	226,529
	Legacies	31,161	69,965
		<u>562,957</u>	<u>296,494</u>

2	INVESTMENT INCOME	2024 £	2023 £
	Short term deposits – interest receivable	9,854	2,753
		<u>9,854</u>	<u>2,753</u>

3	TOTAL EXPENDITURE	Staff Costs £	Other Direct Costs £	Allocated Costs £	Group Total 2024 £	Group Total 2023 £
	Generating voluntary income	115,366	18,870	3,190	137,427	95,087
	Multiple disability	2,486,163	544,814	184,692	3,215,669	2,942,174
	Low vision	97,978	78,077	25,428	201,483	282,533
	Community	209,991	30,324	627	240,943	238,879
	Information and advocacy	-	9,186	2,223	11,409	9,667
		<u>2,909,499</u>	<u>681,271</u>	<u>216,161</u>	<u>3,806,930</u>	<u>3,568,341</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

3	TOTAL EXPENDITURE (continued)	Charitable activities	Raising Funds	Group Total 2024	Group Total 2023
		£	£	£	£
	SUPPORT COSTS				
	General office	198,122	8,180	206,303	325,019
	Finance office	113,227	4,675	117,902	115,238
	Human Resources	158,709	6,553	165,262	202,703
	Information Technology	68,673	2,835	71,508	63,767
	Central Resources	400,818	16,549	417,368	270,810
	Total	939,549	38,793	978,342	977,537
	Other direct costs include:			2024	2023
				£	£
	Depreciation and amortisation				
	Owned assets			140,933	139,064
	Auditor's remuneration				
	For audit services			16,385	16,000
	For other services – Tax			4,500	2,500
	Operating leases				
	Hire of plant and machinery			8,160	6,825
	Rental of premises			196,474	164,690
	Motor Vehicles			56,160	43,215

Information and advocacy expenditure represents the costs incurred in making the public aware of the needs of blind or partially sighted people and the range of activities and services provided by the charity.

Support costs and administration expenses have been apportioned to services on the basis of staff costs incurred by those services. Support costs include the human resource, finance and information technology departments and general office expenses represent the cost of managing the charity and include the costs of the Chief Executive.

During the year 2023/24 the annual rent for 48-62 Woodville road was reviewed in accordance with the provisions of the lease and increased by £31,784 to £196,474 per annum, exclusive of Value Added tax.,

This year we also see the continuation of motor fleet leases agreed in 2021-2022 and the hire of office stationary equipment.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

4 EMPLOYEES

	2024 No.	2023 No.
Fundraising	3	2
Multiple Disability	103	95
Low Vision	4	3
Community	4	5
Departmental Support	23	24
Average during year	<u>137</u>	<u>129</u>

Average number of employees includes casual workers whose salary costs are included below.

Staff costs	2024 £	2023 £
Wages and salaries	2,406,477	2,161,712
Social security costs	174,765	151,711
Other pension costs	<u>99,390</u>	<u>85,728</u>
	<u>2,680,631</u>	<u>2,399,151</u>

There was 1 employee whose annual earnings (including taxable benefits in kind) exceeded £60,000 (2022: 1 employee); there were pension contributions of £3,240 for that employee (2023: £1,340).

The table below shows the annual earnings of higher paid employees:

Annual Earnings	2024 No.	2023 No.
£60,000 - £60,999	1	1

The Key Management Personnel of the charity are those having authority and responsibility delegated to them by the Trustees, for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, including employer's national insurance contributions and contributions to the pension scheme, were £234,522 (2023: £173,665).

During the year to 31 March 2024 there was 1 non-contractual payment in respect of a redundancy of £1,425. (2023- There were no redundancy payments but 1 non-contractual payment of £31,587 in respect of a resignation).

5 TRUSTEES' EXPENSES

In accordance with the Articles of Association, the members of the Board of Trustees do not receive any remuneration from the charity. No travel expenses were reimbursed during the period. Indemnity insurance for Trustees and Officers, providing £1m (2022: £1m) of cover has been purchased at a cost of £3,234 including IPT (2022: £3,080).

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

TRUSTEES' EXPENSES (CONTINUED)

An amount of £1,728 including VAT was paid in recruitment fees for two new Trustees, of which both vacancies remain open.

6 INTANGIBLE FIXED ASSETS

Intangible Fixed Assets comprises software developed to deliver the befriending proposition.

33	1 April 2023	37,485
	Additions	-
	Amortisation	(14,994)
	31 March 2024	<u>22,491</u>

7 TANGIBLE FIXED ASSETS

Group and Charity

	Short leasehold building improvement s	Plant, furniture, fixtures and fittings	Motor vehicles	Computer and technical equipment	Total
	£	£	£	£	£
Cost:					
1 April 2023	1,546,391	554,704	210,225	145,425	2,456,745
Additions	28,923	42,875	121,500	3,913	197,211
Disposals	-	-	(40,244)	-	(40,244)
31 March 2024	<u>1,575,314</u>	<u>597,579</u>	<u>291,481</u>	<u>149,338</u>	<u>2,613,712</u>
Depreciation:					
1 April 2023	819,800	425,473	197,838	107,656	1,550,766
Charge for the year	58,016	31,588	17,296	22,597	129,496
Disposals	-	-	(40,244)	-	(40,244)
31 March 2024	<u>877,815</u>	<u>457,061</u>	<u>174,889</u>	<u>130,253</u>	<u>1,640,018</u>
Net book value:					
31 March 2024	<u>726,592</u>	<u>129,231</u>	<u>12,388</u>	<u>37,769</u>	<u>905,979</u>
31 March 2023	<u>726,592</u>	<u>129,231</u>	<u>12,388</u>	<u>37,769</u>	<u>905,979</u>

Leasehold Building Improvements consists of refurbishment and expansion of the Resource Centre Building and the Elizabeth Gunn Centre.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

8 INVESTMENTS

	Investment in joint venture £	Investment in subsidiary £	Total investment £
At 1 April 2023	5,000	100	5,100
Additions	0	0	0
At 31 March 2024	<u>5,000</u>	<u>100</u>	<u>5,100</u>

Investment in subsidiary

The group owns the entire share capital (comprising ordinary shares of £1 each) in the following:

Subsidiary undertakings	Aggregate Capital and Reserves
Focus Care and Support Ltd (13548211)	100

The principle activity is the provision of innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. The profits of the subsidiary are gift aided to the charity.

Investment in joint venture

Proportion of Issued ordinary shares held %
33.3

TLC Lotteries Limited is a trading company incorporated in England and Wales and promotes a commercial lottery game, which aims to generate profits for the benefit of its affiliated charities.

As at 31 March 2024 the charity's share of the Company's profit was £62,321 (2023: £81,718) and net assets as at the date of the company's last audited accounts (31 December 2023) were:

Represented by:	£
Share of gross assets	92,401
Share of gross liabilities	(21,487)
	<u>70,914</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

9 DEBTORS: Amounts falling due within one year

	Group 2024	Group 2023	Company 2024	Company 2023
	£	£	£	£
Fees and grants receivable	379,765	295,525	215,349	216,264
Amounts due from subsidiary undertaking	-	-	243,844	117,952
Other debtors	4,999	9,119	4,999	9,119
Prepayments and accrued income	272,068	101,600	272,068	101,600
	<u>656,832</u>	<u>406,245</u>	<u>736,260</u>	<u>444,935</u>

10 CREDITORS: Amounts falling due within one year

	Group 2024	Group 2023	Company 2024	Company 2023
	£	£	£	£
Taxation and social security	157,112	22,086	48,508	-
Amounts owed to subsidiary undertaking	-	-	-	-
Other creditors	19,093	104,050	19,093	104,050
Accruals	70,330	139,260	67,545	104,660
Deferred income	16,056	90,835	16,056	90,835
	<u>262,591</u>	<u>356,230</u>	<u>151,202</u>	<u>299,545</u>

11 CREDITORS: Amounts falling due after more than one year

	Group 2024	Group 2023	Company 2024	Company 2023
	£	£	£	£
Deferred income	<u>43,753</u>	<u>58,336</u>	<u>43,753</u>	<u>58,336</u>

	Group 2024	Group 2023	Company 2024	Company 2023
	£	£	£	£
Balance at 1 April 2023	149,171	151,662	149,171	151,662
Income deferred in the year	1,473	26,779	1,473	26,779
Deferred income released to SOFA	(90,834)	(29,271)	(90,834)	(29,271)
Balance at 31 March 2024	<u>59,809</u>	<u>149,171</u>	<u>59,809</u>	<u>149,171</u>

Deferred income includes lease income paid in advance amounting to £58,336 (2023: £72,919) which will be recognised as income in the SOFA over the life of the lease (4 years remaining) of which £14,583 will be recognised in 2024/25.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

12 RESTRICTED FUNDS

	Fixed Assets £	Other £	Total 2024 £
1 April 2023	239,406	138,282	377,688
Grants & Donations received	-	139,656	139,656
Expenditure before transfers	(61,884)	(4,508)	(66,392)
Transfer	139,653	(139,653)	-
31 March 2024	317,175	133,777	450,952
	Fixed Assets £	Other £	Total 2023 £
1 April 2022	294,473	137,816	432,289
Grants & Donations received	-	20,793	20,793
Expenditure before transfers	(55,067)	(20,327)	(75,394)
Transfer	-	-	-
31 March 2023	239,406	138,282	377,688

The restricted fixed assets fund comprises grants and donations received specifically to fund the purchase of fixed assets. This fund will be amortised in line with the depreciation of the relevant fixed assets.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

12 RESTRICTED FUNDS

Other restricted funds comprise sundry grants, legacies and donations for specific purposes. As at 31 March 2024 the following amounts were held:

	£
Low Vision Funds	37,314
Sutton Site Project	13,930
Low Vision Equipment	14,401
Flooring	8,750
Other	233
Community Services	51,002
Sports and Social Club Development	36,495
Other Befriending Projects	14,508
Day Care Services	203,961
Building Enhancement	3,104
Grounds Enhancement	8,898
Hub Connectivity	6,087
Group Activity Funds	27,373
Motability	158,500

13 UNRESTRICTED FUNDS

	2024 £	2023 £
General fund:		
Balance b/f	903,816	1,125,987
Net (expenditure) / income for the year before transfers	82,321	(195,491)
Net Transfers:		
Designated – fixed asset fund	25,048	(26,679)
Designated – repairs and renewals	(250,000)	-
	<u>761,186</u>	<u>903,816</u>
	2024 £	2023 £
Designated fund – Fixed Asset Fund:		
Balance b/f	704,057	677,378
Transfer to General fund	(25,048)	26,679
	<u>679,009</u>	<u>704,057</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

13 UNRESTRICTED FUNDS (CONTINUED)

Transfers to and from the designated fixed asset fund in the charity are made so that the fixed asset fund equals the net book value of its own tangible fixed assets excluding fixed assets represented by the restricted fund.

	2024 £	2023 £
Designated fund – Repairs and Renewals Fund		
Balance b/f	-	-
Transfer from General fund	250,000	-
	<u>250,000</u>	<u>-</u>

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Total liabilities £	Total Net Assets £
March 2024				
Restricted funds	317,176	292,277	-	609,452
Unrestricted funds				
- General fund	70,914	996,616	(306,344)	761,186
- Designated funds	679,009	250,000	-	929,009
	<u>1,067,099</u>	<u>1,538,893</u>	<u>(306,344)</u>	<u>2,299,647</u>
March 2023				
Restricted funds	239,407	138,281	-	377,688
Unrestricted funds				
- General fund	60,906	1,257,477	(414,567)	903,816
- Designated funds	704,057	-	-	677,378
	<u>1,004,370</u>	<u>1,395,759</u>	<u>(414,567)</u>	<u>1,985,562</u>

15 ANALYSIS OF CASH AND CASH EQUIVALENTS & CURRENT INVESTMENTS

	2024 £	2023 £
Company		
Cash at bank and in hand	682,061	789,514
32 day notice account	200,000	200,000
Total cash and cash equivalents	<u>882,061</u>	<u>989,514</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

16 LEASING OBLIGATIONS

The total future minimum lease payments under non-cancellable operating leases for plant and machinery are as follows:

	2024	2023
	£	£
Amounts due:		
Within one year	58,200	77,070
Between one and five years	207,960	207,960
	<u>266,160</u>	<u>285,030</u>

The charity operates from premises in Woodville Road, Harborne, Birmingham. Such premises are rented from BRIB (note 18) under a 75-year lease commencing in 1996. An annual rental of £196,474 is payable, but under the terms of the 1996 transfer agreement BRIB provides grants to the charity to offset this expenditure so the net cost to Focus Birmingham is £nil.

17 CAPITAL COMMITMENTS

At 31 March 2024 the charity had existing capital commitments of £21,151 (including irrecoverable VAT) to refurbish Sight Loss Support Services (2023: £21,151 to refurbish Sight Loss Support Services).

18 CONNECTED ORGANISATIONS

The principal connected organisation is as follows:

The Birmingham Royal Institution for the Blind ("BRIB")

Three members of the Focus Board are also members of the BRIB Board. BRIB is Focus Birmingham's landlord and provides regular grants at least equal to the annual rent paid for the buildings used at the Harborne site.

Grants received for rent during the year equalled £164,690 (2023: £164,690) and rent paid was £164,690 (2023: £164,690).

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

19 RELATED PARTY TRANSACTIONS

The charity owns a third share of TLC Lotteries Limited, a trading company which is jointly controlled by Focus Birmingham, Acorns Children's Hospice Trading Limited and The Hospice Charity Partnership (formerly St Mary's Hospice), under the terms of a joint venture agreement.

Transactions for the year comprised:

	2024	2023
	£	£
Balance b/f	55,906	45,738
Share of Profits	62,321	81,718
Profits Received	(52,313)	(71,550)
	<u>65,914</u>	<u>55,906</u>

20 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The address of the charity's registered office and principal place of business is 48-62 Woodville Road, Harborne, Birmingham, B17 9AT.

21 FINANCIAL INSTRUMENTS

The carrying amount of the group and company's financial instruments at 31 March were:

	2024	2023
	£	£
Financial assets		
Debt instruments measured at amortised cost	<u>588,094</u>	<u>208,573</u>
Financial liabilities		
Debt instruments measured at amortised cost	<u>262,591</u>	<u>208,710</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

22 INCOME AND COSTS FROM TRADING ACTIVITIES OF THE SUBSIDIARY

Focus Care and Support Limited (13548211)

The Charity has a wholly owned subsidiary of Focus Birmingham, incorporated in England and Wales.

The purpose of the company is to operate as the contracting party for local authority and healthcare body funded individuals using the Group's services.

This company has committed to pay its distributable profits to the Charity by Gift Aid. A summary of results is shown below:

	2024 £	2023 £
TURNOVER		
Trading activities	1,428,157	376,872
EXPENDITURE		
Administrative expenses	(960,010)	(310,571)
OPERATING PROFIT	468,146	66,301
Distribution of dividends owed to parent	(463,500)	-
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	4,646	66,301
Taxation	-	-
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD	<u>4,646</u>	<u>66,301</u>

The aggregate of subsidiary's assets, liabilities and funds is as follows:

	2024 £	2023 £
Total Assets	359,979	241,040
Total Liabilities	(355,232)	(174,638)
Net Funds	<u>4,746</u>	<u>66,401</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

23 PRIOR YEAR FUND ANALYSIS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM:			
Donations and legacies	275,701	20,793	296,494
Other trading activities:			
- fundraising	7,503	-	7,503
Investments	2,753	-	2,753
Share of JV Turnover	181,740	-	181,740
Charitable activities:			
- multiple disability	2,466,647	-	2,466,647
- low vision	207,308	-	207,308
- community	235,916	-	235,916
Other income:			
- Profit on sale of fixed assets	5,326	-	5,326
- Coronavirus Job Retention Scheme and Other Grants	-	-	-
- Lease premium	14,583	-	14,583
TOTAL INCOME	3,397,478	20,793	3,418,270
Less Share of JV Turnover	(181,740)	-	(181,740)
NET INCOME	3,215,738	20,793	3,215,738
EXPENDITURE ON:			
Raising funds:			
- fundraising	95,087	-	95,087
Charitable activities:			
- multiple disability	2,892,438	49,736	2,942,174
- low vision	267,539	14,994	282,533
- community	228,216	10,663	238,879
- information and advocacy	9,667	-	9,667
	3,397,860	75,394	3,473,253
TOTAL EXPENDITURE	3,492,947	75,394	3,568,341
NET INCOME / (EXPENDITURE) BEFORE SHARE OF JOINT VENTURE PROFITS	(277,209)	(54,601)	(331,810)
Share of JV profits	81,718	-	81,718
NET INCOME / (EXPENDITURE) AFTER SHARE OF JOINT VENTURE PROFITS	(195,491)	(54,601)	(250,092)
RECONCILIATION OF FUNDS:			
FUND BALANCES AT 1 APRIL 2022	1,803,365	432,289	2,235,654
FUND BALANCES AT 31 MARCH 2023	1,607,874	377,688	1,985,562

24 EVENTS SINCE THE BALANCE SHEET DATE

There have been no events since the balance sheet date that materially affect the position of the company.

Accounts

Focus Birmingham

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2023

Charity No. 1065745
Company Registration No. 3353444
Registered in England and Wales

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Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

The Trustees, who are also Directors of the Charitable Company, present their annual report and audited financial statements of the Group for the year ended 31 March 2023. As a Small Charitable Group, the Trustees have taken advantage of the exemption of not providing a Strategic Report.

TRUSTEES

The following Trustees have served since 1 April 2022:

Mr C Gascoigne (resigned 3 November 2022)
Ms V Griffiths
Dr R Hindle
Mrs J McDougall
Mr J Montgomery (Chairman) (resigned 19 November 2023)
Miss Z Allen-Robinson
Mr J Feehan (resigned 9 November 2023)
Mr M Jandu
Mr R Sivaraj (appointed 26 May 2022)
Ms D Wragg (appointed 18 August 2022)
Ms V Barker (appointed 18 August 2022)

REGISTERED OFFICE

Focus Birmingham
48-62 Woodville Road
Harborne
Birmingham
B17 9AT

ABOUT FOCUS BIRMINGHAM

Focus Birmingham is a registered charity and the biggest provider of care and support services to those with a visual impairment and complex needs in Birmingham. There are 28,600 people in Birmingham living with sight loss and a predicted increase of 17% by 2030. One in ten people living with a disability in Birmingham have complex needs.

The charity was founded in 1998, previously operating under the auspices of BRIB (Birmingham Royal Institution for the Blind).

The organisation employed 129 staff on permanent or fixed term contracts at 31 March 2023 and provided support to blind, visually impaired and those with profound disabilities on over 30,499 occasions in 2022-23

The charity's purpose is to provide high quality, innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. It is rapidly developing its reputation as a centre of excellence, developing its services and working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

ABOUT FOCUS BIRMINGHAM (CONTINUED)

Focus Birmingham aims to fulfil this objective by:

- Providing expert care, support, advice and information to people affected by sight loss or profound disability in a number of specialist fields including optometry, rehabilitation, community support and direct care.
- Assisting people in a holistic way to enhance their lives through multi-disciplinary approaches and by involving and supporting their families and carers.
- Raising awareness of the issues people with visual impairment or profound disabilities may face and campaigning for change when appropriate.

Related Parties

Focus Care and Support Limited

- The charity has one wholly owned subsidiary, Focus Care and Support Limited. Focus Care and Support Limited was incorporated on 4 August 2021 and its purpose is to operate as the contracting party for local authority and healthcare body funded individuals using the Group's services. Focus Care and Support Limited started trading in the year ending 31 March 2023. The inaugural year of trading has proven to be successful by generating a profit of £66,301, which the subsidiary has gift aided to the charity Focus Birmingham.

Focus Birmingham has a formal relationship with two other organisations:

- Birmingham Royal Institution for the Blind ("BRIB"). Three Focus Birmingham Trustees are entitled to be members of the BRIB Board.
- Three Local Charities ("TLC") Lottery. Focus Birmingham owns one third of the Lottery alongside Acorns Children's Hospice and The Hospice Charity Partnership (formerly St Mary's Hospice). Focus has the right to appoint two members of the TLC Board, including a trustee.

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM

Focus Birmingham is a registered charity (No.1065745) and a company limited by guarantee registered in England and Wales (No. 3353444) with its own constitution - the 'Memorandum and Articles of Association' as amended in July 2016 and updated and further amended in July 2021. It is entered in the Central Register of Charities as Focus Birmingham. The company is referred to as such, or as the "charity", "the charitable company" or "Focus".

The Trustees of Focus Birmingham are responsible for overseeing the management and administration of the charity and have ultimate responsibility for the charity's activities. The Trustees are also the Directors of the company.

Trustees join as co-opted members at the invitation of the Board of Trustees. Induction and training is available for all Trustees.

The role of the Board of Trustees is to:

- Ensure that Focus Birmingham acts in accordance with its Memorandum and Articles, charity law, company law, and other relevant legislation or regulations.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)

- Ensure that Focus Birmingham applies its resources exclusively in pursuance of its objects ("the relief of blind and partially sighted people and those with other disabilities and in particular the promotion of and assistance with services for and with blind and partially sighted people and disabled people to enhance their quality of life").
- Provide strategic direction to the organisation, setting overall policy, setting targets and evaluating performance against agreed targets.
- Safeguard the good name and values of the charity.
- Protect and manage the property of the charity and to ensure the proper investment of Focus Birmingham's funds.
- Oversee the financial affairs of the charity.

The Board are fully aware of the revised Charity Governance Code which was issued in July 2017, and are taking steps to ensure compliance with its requirements where considered appropriate.

During the year the full Board of Trustees met quarterly and all meetings were quorate. The Board also operates three subcommittees, which also meet quarterly, with current membership being:

All Committees have a nominated Chair, who is the first named trustee in the above lists; terms of reference for each Committee are in place and were reviewed and updated during the 2019-20 financial year.

Indemnity insurance for Trustees and Officers, providing £1m (2022: £1m) of cover has been purchased at a cost of £3,080.

Finance and Audit

Dr R Hindle
Ms J McDougall
Ms V Barker

Business Development

Mrs J McDougall
Mr J Feehan
Ms Z Allen-Robinson
Mr R Sivaraj

Contracts, Performance and Workforce

Ms V Griffiths
Mr M Jandu
Ms D Wragg
Ms V Barker

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2023

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)

The day-to-day management of the charity is delegated to the charity's paid staff, and in particular to the Senior Management Team, whose members during the year were:

- Chief Executive – Kevin Griffiths (until September 2022)
- Acting Chief Executive – Cate Burke (from October to December 2022)
- Chief Executive – Cate Burke (from January 2023)
- Director of Services/Deputy Chief Executive – Cate Burke (until September 2022)
- Director of Services (Maternity Cover) – Bernice Jones (until April 2022)
- Head of Sight Loss Services – Bernice Jones (from April 22 to January 2023)
- Financial Controller – Lucy Smith (until November 2022)
- Financial Controller – Ivy Erhabor (from December 2022 until June 2023)
- Head of Workforce and Human Resources – Marcia Lawrence

The key management remuneration policy is set by the Finance & Audit Committee and is reviewed on an annual basis as part of the budget-setting process.

FOCUS BIRMINGHAM SERVICES

During the year 2022/23, Focus Birmingham provided a wide range of services including:

- **Sight Loss Support services:** Delivering a comprehensive range of support, counselling and clinical services for people with a visual impairment. These services include the provision of low vision assessments, emotional support, counselling, befriending services and also run a comprehensive programme of community and social activities. Our aim is to deliver an extensive, holistic joined up approach to meet the individual's needs and improve their way of life.
- **Complex Needs Service:** Provides personalised support through our day service for people with profound and multiple complex conditions. The focus is on providing expert care, often on a one-to-one basis and an engaging activities programme to improve their independence and wellbeing. The service also operates its own transport fleet and transports over 65 clients per day to and from the centre.
- **Supported living:** Provides personalised support through our specialist 24/7 supported living scheme for visually impaired people and those with disabilities. The aim is to provide a safe, caring environment encouraging and enabling them to live independent, happy and healthy lives.

The beneficial impact of the wide range of vital services that Focus delivers can be demonstrated by the case studies of clients whom Focus supports.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR
for the year ended 31 March 2023

FOCUS BIRMINGHAM SERVICES (CONTINUED)

Case Study: Sight Loss Support –S ‘She had no confidence to leave her home alone and was becoming increasingly socially isolated’

S, a 71-year-old female, diagnosed with wet macular degeneration was referred to Focus Birmingham's Sight Loss Support Services by her local Eye Clinic Liaison Officer. She was struggling to come to terms with her new situation, describing herself as 'feeling lonely and sad, and having no one to talk to.' She was going to bed at 17.00 pm once her family had left and staying there until the next day. She had no confidence to leave her home alone and was becoming increasingly socially isolated and dependent on her family.

Our Enablement worker initially visited S in her home and referred her to our Information Advice and Guidance (IAG) service for support. Our IAG support worker spoke with S about the various social groups at Focus Birmingham and although S expressed her discomfort and reluctance to go out, our IAG worker booked Ring and Ride for her, insisting that she should try to go to the Focus coffee morning at least once.

S attended her first coffee morning in March and appeared anxious and nervous. She was warmly welcomed into the group by volunteers and other attendees. S enjoyed her new social interactions and will now be able to access the opportunity to take part in other coffee morning activities. She feels part of a new sight loss community and told us:

“It's so difficult to make new friends at my age and especially with the sight loss. I have really enjoyed the coffee morning, and I will definitely be coming back. I hope at some point in the future, I can give a warm welcome to new people to help them feel as comfortable as I have been made to feel. I am really looking forward to our meal out at the pub!!

Case Study: Day Services – K “now she feels more in ‘control’”

K has been attending our Complex Needs Day Service since June 2019 after leaving full time education. She is a quiet and gentle person with a cheeky personality that surprises people, she loves to make people laugh and can light up a room with her smile. She can communicate with some non-verbal expressions however, without the support of alternative communication aids, she struggles to fully articulate her wants and needs. Whilst at school she had been provided with a VOCA (Voice Output Communication Aid) mounted on her wheelchair that she used to communicate her needs. However, whilst at the day service, it was identified by our communication support team that her VOCA hadn't been mounted correctly on her wheelchair. This therefore meant she was often left frustrated and in pain due to the angle that she had to position herself in, to use the device. This position was actually causing physical strain to her spine, adding to the aches and pains she already felt throughout her complex anatomy.

Due to leaving education, and the Covid Pandemic causing a backlog with all services, the position hadn't been fixed and K become increasingly frustrated and used the VOCA less and less. The day service communication team fought to make sure she wasn't lost in the system or forgotten about. This year a team member called the providers every single day for 3 months before reaching someone who pushed 'the powers that be' to do something about K's case.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

FOCUS BIRMINGHAM SERVICES (CONTINUED)

They came in and got her device mounted. When K was told what was happening, she was visibly elated. Following the mounting of the device, K went home and had the confidence to use her device to request blackcurrant juice instead of Chai tea to her mum, which made mum very emotional as K had previously never wanted to use her device at home. Mum called Focus to say thank you, as she just assumed K had always wanted tea!

K says that now she feels more in 'control' as it is her choice whether she wants to use the device or not, now allowing her to be present in conversations both physically and verbally and allowing her more independence. K has come on leaps and bounds this year in terms of her communication, now forming short complex sentences with fluidity

Case Study: Supported Living – Has much more freedom and feels at home at Millward Place

R moved into our Supported living Scheme, Millward Place, in September 2020, she is 38 years of age and of Black Caribbean and white heritage. She was raised and educated in Hall Green, Birmingham. R has a learning disability, Down syndrome, acquired hypothyroidism, conductive hearing loss and eczema.

At the age of 21 R left college and moved to Outlook House (residential supported living unit). R stayed there until she became 25 and then moved to Sherborne Grange residential home. R moved from there, as she wanted to live with people of a similar age and ability, and moved to Prospect House, a residential care home with 5 flats in 2011.

R has really embraced living independently in her flat at Millward Place and has created a home she is extremely proud of. R is actively involved in all aspects of taking care of her flat, she will carry out the hoovering, dusting, washing up, making her bed and laundering her clothes, R has even managed to work out how to use all of her electrical appliances independently which means she no longer has to rely on staff in this area. R is supported with preparing and cooking her own meals and particularly enjoys baking as she has an extremely sweet tooth, the final product is the reward washed down with a nice cup of tea

Over time R confidence has increased and she has developed positive relationships with her support team and her house mates. R has also developed some strong relationships within her community and is well known in the local shops and post office, R is always open to a chat whilst out and about on her travels. R is actively involved in all of the activities the scheme has to offer. She especially enjoys going swimming, attending the gym, arts and crafts quizzes and Oomph Karaoke night is R's favourite and she is not shy in "DOING A TURN" well several actually. R has much more freedom and feels at home at Millward Place, she has quickly become part of the 'Millward Family'. She has continued to see both of her parents and sister regularly all play a significant part in her life and provide support in any important decisions when needed.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Our primary purpose is to continue supporting our service users during these difficult times by providing safe, face-to-face services whilst adapting and developing content to utilise on a variety of platforms that will appeal to wider audience.

Whilst our primary purpose is the continuing support of our service users, the methodology changed significantly during the year as we moved from a restrictive, online based world, gradually transitioning back to more normal operations.

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Our mission is to be...

“a leading charity providing high quality, innovative services to blind, visually impaired and disabled people in Birmingham and the wider area. We are a centre of excellence, working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.”

The strategic objectives agreed by the Board to direct the priorities of the organisation for the year 2022-2023:

Objective One: To offer **high quality services** and support to people, based on their needs and planned in partnership with individuals, their families, and carers.

Objective Two: To work with colleagues and partners to **improve access to services**: making sure that our service users reflect the communities that we support and extending our reach to meet growing populations of need.

Objective Three: To build and maintain an organisation that reflects our values and enables flexibility for growth and change within a **financially sustainable model**.

Notwithstanding the substantial interruptions to the operations of the charity, significant development of services and facilities was achieved and numerous improvements to services and service delivery have been delivered in all areas of the charity. These include:

- Further phases of refurbishment programme completed;
- Further phases of safety flooring programme completed;
- Leased Four new buses
- Introduction of a Purchase to Pay, Purchase Ordering system;
- Significant plant upgrade programme, including new water tanks and boilers;
- Completed the multi-factor authentication initiative;
- Fully embed the cloud-based IP- based telephony system introduced
- Conducted a comprehensive staff survey and develop action plans to address any concerns identified
- Development of the Group Counselling activities;

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

FUTURE PLANS

During the coming year, we plan to develop a comprehensive strategy to guide the charity's initiatives and actions over the next three years. This will include the following:

- A comprehensive review of the charities Mission, Vision and values , working with our beneficiaries, staff, volunteers and key stakeholders to develop a clear and shared understanding of our purpose and direction
- Identification of key Strategic Focus Areas for the strategy period to ensure we achieve our mission
- Development of operational plans for each Strategic Focus Area ensuring that we are appropriately resourced to achieve each Focus areas' objectives

CONTRIBUTION OF VOLUNTEERS

Volunteering remains a key element of our service delivery.

We have seen volunteer numbers increase slightly to 68 from the previous year, enabling us to reach and support more vulnerable people. To continue growing our volunteer numbers, we have worked closer with local community groups and businesses, to widen our reach. Work experience and placement opportunities with schools, colleges and local universities at Focus Birmingham have increased this year. Releasing potential in volunteers and students to develop skills and valuable work experience opportunities, resulting in a talent pipeline stream at Focus for recruitment.

GENDER PAY REPORTING

Focus Birmingham continues to employ a workforce of under 250 staff and consequently does not have to comply with the reporting of the Gender Pay gap mandatorily. However, the Board is committed to equality in every area of the charity, including gender pay equality. It can be reported that the median gender pay gap in favour of males at 31 March 2023 was 1.6%. The mean gender pay gap in favour of males at 31 March 2023 was 2.4%.

FUNDRAISING CODE

Focus Birmingham is registered with the Fundraising Regulator, and follows the recommendations of the Fundraising Code in all material respects. During the financial year 2022/23, we did not outsource our Trusts and Grants fundraising activities to a 3rd party. No formal complaints regarding fundraising were received during the year.

RISK MANAGEMENT

The Trustees have considered risks and risk management throughout the year as part of the business of Board and Committee meetings. The principal area for attention remains the potential reduction of external funding from Local Authorities and the NHS. The Trustees and Board conducted a comprehensive review of key areas of risk during 2022/23 and are following Charity Commission guidance, although the following fundamental areas of risk to the charity remain constant:

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

RISK MANAGEMENT (CONTINUED)

1. **Risk:** Vulnerability due to reliance on external funding associated with local authority and NHS contracts.

Mitigation: Focus Day Centre is positioned as a specialist provider for people who are entitled to social care funding under the Care Act 2014. The service is increasingly providing placements funded by the NHS (under Continuing Healthcare Criteria) or through individual and personal budgets reducing the likelihood and impact of reductions in funding for individuals.

2. **Risk:** Focus holds inadequate reserves to support service delivery when contracts are reduced or withdrawn.

Mitigation: Reserves policy is actively reviewed against the risk profile of the organisation's business.

3. **Risk:** Changes to national or local procurement policies relating to health and social care services may cause either reduced income or mandatory increased costs of delivery.

Mitigation: The Trustees and senior managers are well informed on existing and proposed arrangements for commissioning and funding health, care and support services and have built good working relationships with commissioners. Focus continues to deliver a respected and valued service to local authority and NHS commissioners.

4. **Risk:** The charity fails to meet its regulatory or contractual obligations (as set out by the Care Quality Commission, the NHS, the General Optical Council and other regulatory bodies) resulting in loss of income and/or reputation damage.

Mitigation: The Senior Management Team are suitably qualified and experienced to ensure that services are delivered effectively and fulfil all such obligations. Compliance and performance are monitored monthly by the Senior Leadership Team and on a quarterly basis by Trustees through the Contracts and Performance Committee (now the Contracting, Performance and Workforce Committee).

EXTERNALITIES

Like the majority of medium size charities Focus, during 2022/23 has had to weather the impact of:

- The start of the cost-of-living crisis
- Changes in the national living wage
- Rising utilities cost
- The residual impact of Covid-19 pandemic
- The continued volatility of the labour market.

During 2022/23 the Government preferred measure of inflation, the Customer Prices Index (CPI) averaged 9.78%, whilst the Retail Prices Index (the RPI) for the same period was on average 2.69% higher, at 12.47%. These rates impacted on (domestic) disposable income and on average (regular) pay growth, which was 6.9% for the private sector (December 2022 to February 2023); for the same period growth in public sector pay 5.3%.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2023

EXTERNALITIES (CONTINUED)

From April 2022, the National Living Wage rate, which applies to those aged 23+ increased by 6.6% to £9.50 per hour.

World events, particularly the ongoing war in the Ukraine impacted significantly on utility costs (gas and electricity) during 2022/23. During this period Focus was shielded to some degree from these increases by fixed price tariff package, which it entered in 2019. Fuel prices (petrol and diesel) reached a record high in 2022, the average price of petrol hitting £191.53 per litre and diesel reaching £199.05 in July 2022.

The impact of the Covid-19 pandemic lessened during 2022/23 following the roll out of the Government vaccination programme.

As many of our service users are prone to respiratory conditions a new Covid strain would represent a significant risk.

The UK labour market continued to be highly volatile during 2022/23, particularly for care staff; during 2022 it was estimated that there were 152,000 vacancies in the care sector. During this period Focus' turnover rate was 8.08%, its average fill rate was 53.8%.

Focus supports the initiatives as proposed in the Department of Health & Social Care white paper "People at the Heart of Care" and awaits the publication of the next step policy paper in April 2023.

PRINCIPAL FUNDING SOURCES

The principal funding sources during the year have been as follows:

- Specific funding contracts with Birmingham City Council Adults and Communities Department (including 'spot purchases' for placements in Day Services and grant aid for the Sight Loss Support Services);
- Specific contracts with NHS bodies (e.g. Integrated Care Board and Public Health England);
- Grants from Charitable Trusts;
- Donations, bequests and money raised through fundraising activities;
- Grants from the Birmingham Royal Institution for the Blind (BRIB);
- Income from Partnerships such as 'TLC Lottery';
- Income from service users with Individual Budgets for social care (awarded by their local authority).

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

FINANCIAL REVIEW OF CONSOLIDATED ACCOUNTS

Income for the year increased by £59,054 to £3,236,530 while expenditure increased by £302,956 to £3,568,341. As a result, a deficit on activities of £250,092 has been made compared to a deficit last year of £20,839.

More detail regarding these headline areas is noted below:

Income

Income from charitable activities increased from £2,767,071 to £2,909,871. This increase reflected the Day Services returning to near full capacity after the COVID-19 lockdown period and safety measures brought about by the pandemic.

Income from donations and legacies fell by 16%. Although Grants and donations increased by £11,286 during the year, legacies decreased by £36,989.

Bank interest income rose to £2,753 from £153.

Our lottery joint venture with The Hospice Charity Partnership and Acorns Children's Hospice, provided distributions of profits to the charity amounting to £81,718, an increase of £14,648 compared to last year.

Expenditure

Overall expenditure increased by 9% to £3,568,341.

This increase reflects the increased spend on our charitable activities as these returned to full capacity, including the costs of running our Transport fleet which increased by £42,677 during the year.

Premises costs remain a significant overhead for the charity and the Trustees once again acknowledge the continuing generous support from Birmingham Royal Institution for the Blind in providing a grant of £164,690 to offset the rental of the charity's main premises.

Reserves

Total Charity Funds at the year-end amounted to £1,985,563 (2022: £2,235,654). This was made up of £377,688 restricted funds, £239,406 of which, is represented by grants and donations received specifically to fund the purchase of fixed assets, whilst the remaining £138,282 has been received for use in specified projects, such as use by community groups.

Total Charity Funds also includes £704,056 of designated funds which represents the net book value of the tangible fixed assets (other than those represented by the restricted funds). The remaining £903,817 are general funds which can be used for the benefit of the charity.

Reserves Policy

The Trustees have considered the risks faced by each of the charity's core services that could potentially result in Focus not being able to continue to offer those services either partially or wholly in the future. In particular, the Trustees have considered, for each of its core services, the likelihood of funding contracts, grants or funding from service users being withdrawn or reduced.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2023

FINANCIAL REVIEW OF CONSOLIDATED ACCOUNTS (CONTINUED)

Based on this review, the Trustees are of the view that two of the charity's activities, namely Sight Loss Support Service and Complex Needs Service, could potentially face risks to their continued funding. Consequently, in order that the charity can continue to provide these services to its users whilst alternative funding is secured, the following reserves have been set aside.

In respect of the Sight Loss Support Service, an amount equal to 3 months' staff costs and an appropriate allocation of overhead costs totalling £185k would be an adequate level of reserves and including an additional £15k against unexpected costs would raise the level of free cash reserves required to cover these costs to £200,000.

In respect of the Complex Needs Service, reserves required to fund any shortfall in income have been based on a reduction of 25% attendance for 3 months. The associated costs (staff costs and an appropriate allocation of overhead costs) which would have to be covered whilst new client arrangements are put in place amount to £130,000. Trustees consider it prudent to allow an additional £70,000 to cover unexpected costs or a delay in filling these spaces bringing the reserves required to be maintained for the Complex Needs Service to £200,000.

The total reserves required to be maintained for these services therefore amount to £400,000 and it is the Trustees opinion that free cash reserves equivalent to this level of reserves should be available at all times. At 31 March 2023 general reserves of £903,816 and cash balances of £989,514 exceed these minimum requirements.

The Trustees will regularly review the risks faced by the charity and, as such, the level of reserves held by the charity will be subject to regular scrutiny.

Investment Policy

The Trustees continue to consider the return on all cash deposits, and led by the Treasurer, look to continue to effectively manage the charity's investments during this period of low interest rates for deposits. Consequently, deposits are restricted to UK "high street" banks and short-term time deposits of less than 1 year in duration have been utilised in order to improve the charity's return on its cash surplus to short-term operational requirements.

Events Since the Balance Sheet Date

There have been no events since the balance sheet date which materially affect the position of the company.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR
for the year ended 31 March 2023

ADMINISTRATIVE DETAILS OF THE CHARITY'S ADVISERS

AUDITOR

Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

SOLICITORS

Flint Bishop LLP
2 Prospect Place
Pride Park
Derby
DE24 8HG

BANKERS

Lloyds Bank Plc
114 Colmore Row
Birmingham
B3 3BD

INSURANCE

Hettle Andrews
Eleven Brindley Place
2 Brunswick Square
Birmingham
B1 2LP

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2023

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees have confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

SMALL COMPANY PROVISIONS

The Trustees' report and review of the year have been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions provided by Part 15 Sections 399(2A) and 414B(b) of the Companies Act 2006.

On behalf of the Board



R Hindle - Treasurer

11 December 2023

Focus Birmingham

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Focus Birmingham 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 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 those financial statements, the Trustees are required to:

- a select suitable accounting policies and then apply them consistently;
- b observe the methods and principles in the Charities SORP;
- c make judgements and estimates that are reasonable and prudent;
- d state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e 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 proper accounting records that are sufficient to show and explain the company's charitable transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

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 financial information and to establish that the auditor is aware of that information.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

Opinion

We have audited the financial statements of Focus Birmingham (the 'parent charity') for the year ended 31st March 2023 which comprise the Group Statement of Financial Activities, the Group and Company Balance Sheets, the Group Statement of Cash Flows and notes to the financial statements, 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 FRS 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 group's and of the parent charity's affairs as at 31st March 2023 and of 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 group and the parent charity 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 group's and the parent charity'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.

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. 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 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 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:

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper 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.
- 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 15, 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 charity'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 charity 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 the 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. Based on our understanding of the group and parent charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation and fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

Use of the audit report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



David Hoose (Dec 20, 2023 11:40 GMT)

David Hoose (Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham B3 3AX

Dec 20, 2023

Focus Birmingham

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM:					
Donations and legacies	1	275,701	20,793	296,494	352,509
Other trading activities:					
- fundraising		7,503	-	7,503	1,805
Investments	2	2,753	-	2,753	135
Share of JV Turnover		181,740	-	181,740	193,863
Charitable activities:					
- multiple disability		2,466,647	-	2,466,647	2,262,928
- low vision		207,308	-	207,308	204,128
- community		235,916	-	235,916	300,015
Other income:					
- Profit on sale of fixed assets		5,326	-	5,326	6,100
- Coronavirus Job Retention Scheme and Other Grants		-	-	-	35,273
- Lease premium		14,583	-	14,583	14,583
TOTAL INCOME		3,397,478	20,793	3,418,270	3,371,339
Less Share of JV Turnover		(181,740)	-	(181,740)	(193,863)
NET INCOME		3,215,738	20,793	3,236,530	3,177,476
EXPENDITURE ON:					
Raising funds:					
- fundraising	3	95,087	-	95,087	103,678
Charitable activities:					
- multiple disability	3	2,892,438	49,736	2,942,174	2,577,493
- low vision	3	267,539	14,994	282,533	252,404
- community	3	228,216	10,663	238,879	318,425
- information and advocacy	3	9,667	-	9,667	13,385
		3,397,860	75,394	3,473,253	3,161,707
TOTAL EXPENDITURE	3	3,492,947	75,394	3,568,341	3,265,385
NET INCOME / (EXPENDITURE) BEFORE SHARE OF JOINT VENTURE PROFITS					
		(277,209)	(54,601)	(331,810)	(87,909)
Share of JV profits		81,718	-	81,718	67,070
NET INCOME / (EXPENDITURE) AFTER SHARE OF JOINT VENTURE PROFITS					
		(195,491)	(54,601)	(250,092)	(20,839)
RECONCILIATION OF FUNDS:					
FUND BALANCES AT 1 APRIL 2022		1,803,365	432,289	2,235,654	2,256,493
FUND BALANCES AT 31 MARCH 2023	12/13	1,607,874	377,688	1,985,562	2,235,654

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure is derived from continuing activities. A breakdown of prior year comparatives is provided in note 22.

Focus Birmingham

CONSOLIDATED AND COMPANY BALANCE SHEETS

31 March 2023

Company Registration No. 3353444

	Note	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
FIXED ASSETS					
Intangible assets	6	37,485	52,479	37,485	52,479
Tangible assets	7	905,979	919,372	905,979	919,372
Investments	8	-	-	5,100	5,100
Investments in joint ventures	8	60,906	50,738	-	-
		<u>1,004,370</u>	<u>1,022,589</u>	<u>948,564</u>	<u>976,951</u>
CURRENT ASSETS					
Debtors	9	406,245	390,606	444,935	390,506
Cash and cash equivalents	15	989,514	1,235,602	827,736	1,235,602
		1,395,759	1,626,208	1,272,671	1,626,108
CREDITORS					
Amounts falling due within one year	10	(356,230)	(340,224)	(299,545)	(340,224)
NET CURRENT ASSETS		<u>1,039,528</u>	<u>1,285,984</u>	<u>973,127</u>	<u>1,285,884</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		2,043,898	2,308,573	1,921,691	2,262,835
CREDITORS					
Amounts falling due after more than one year	11	(58,336)	(72,919)	(58,336)	(72,919)
NET ASSETS	14	<u>1,985,562</u>	<u>2,235,654</u>	<u>1,863,355</u>	<u>2,189,916</u>
RESERVES AND FUNDS					
Restricted funds	12	377,688	432,289	377,688	432,289
Unrestricted funds:					
Designated fund:					
Fixed Asset	13	704,057	677,378	704,057	677,378
General fund	13	903,816	1,125,987	781,610	1,080,249
		<u>1,607,873</u>	<u>1,803,365</u>	<u>1,485,667</u>	<u>1,757,627</u>
TOTAL CHARITY FUNDS	14	<u>1,985,562</u>	<u>2,235,654</u>	<u>1,863,355</u>	<u>2,189,916</u>

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

The financial statements on pages 19 to 38 were approved by the board on 9 November 2023 and authorised for issue on its behalf by:



R Hindle - Treasurer

Focus Birmingham

CONSILDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2023

	<i>Note</i>	2023 £	£	2022 £	£
CASHFLOWS FROM OPERATING ACTIVITIES					
Net (expenditure) / income for the year			(250,092)		(20,839)
Adjustments for:					
Depreciation and amortisation			139,064		137,887
Share of JV profits			(81,718)		(67,070)
Investment income			(2,753)		(135)
Decrease / (increase) in debtors			54,232		125,017
(Decrease) / increase in creditors			(68,447)		113,382
(Profit)/loss on disposal of fixed assets			(5,326)		(6,100)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES			(215,040)		282,142
CASHFLOWS FROM INVESTING ACTIVITIES:					
Interest received		2,753		135	
Income received from JV		71,550		57,217	
Purchase of property, plant & equip		(110,676)		(232,574)	
Proceeds on sale of tangible assets		5,326		6,100	
NET CASH (SPENT) / RECEIVED ON INVESTING ACTIVITIES			(31,047)		(169,122)
CHANGE IN CASH,CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS			(246,088)		113,020
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE BEGINNING OF THE YEAR			1,235,602		1,122,582
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE END OF THE YEAR	15		989,514		1,235,602

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2023

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Statement of Recommended Practice, “Accounting and Reporting by Charities” applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Focus Birmingham 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 notes. The financial statements are prepared in sterling which is the functional currency of the charity.

CONSOLIDATION

The financial statements consolidate the results of the charity and its wholly owned subsidiary Focus Care and Support Limited. The results of the subsidiary are consolidated within these Group accounts.

Investment in the joint venture TLC Lotteries Limited, where the group holds a significant interest, jointly controlled with Birmingham Hospice and Acorn Children’s Hospice Trust has been included in the group financial statements using the last audited accounts as at 31st December 202.

Where the financial period end of the joint venture is not consistent with that of the group, the results of the joint venture are included in the consolidated financial statements using statements prepared no more than three months prior.

GOING CONCERN

The charity has prepared a detailed budget which indicates the charity has sufficient resources in order to meet its liabilities as they fall due and on that basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In applying the accounting policies, the Trustees have made critical accounting judgements, estimates and assumptions about the carrying amount of the assets and liabilities. These estimates and assumptions are based on historical experience and are reviewed on a continual basis. The critical accounting judgements, estimates and assumptions that have a material effect on the amounts recognised in the financial statements for both the current and next financial years are discussed below.

Judgements:

The Trustees annually review legacies received and potentially receivable and are firmly of the view that legacies should not be recognised until a clear indication of the amounts to be received is known.

The Trustees have taken the view that a provision is required against the VAT recovered in the event that the partial exemption rate estimated is not achieved.

Estimates:

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives, as set out in the accounting policy on the following page.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2023

INCOME

All income is accounted for when the charity has entitlement to the funds, the probability of receipt and the amount is measurable.

Income from collection boxes is recognised when it is received from the collection agents.

Income from legacies is recognised on an accruals basis to the extent that the charity has been notified that it is a beneficiary and that there is a clear indication of the amounts involved. Investment income is accounted for on a receivable basis.

Other income is included in the financial statements on an accruals basis.

EXPENDITURE

Expenditure is accounted for on the accruals basis when a legal or constructive obligation is incurred. The cost of irrecoverable value added tax is included with the item of expense to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the charity's objects including both the direct costs and support costs relating to these activities.

Support costs which include central functions have been allocated to cost categories on a basis consistent with resources employed e.g. staff hours.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at cost and amortised over the estimated useful life of the asset.

Profits and losses on the sale of intangible assets are included in the Statement of Financial Activities in the year of realisation.

AMORTISATION

Amortisation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Software	25% straight line
----------	-------------------

TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost. Minor expenditure on plant, furniture, fixtures and fittings and computer and technical equipment is charged to revenue in the year of acquisition.

Profits and losses on sales of tangible assets are included in the Statement of Financial Activities in the year of realisation.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2023

DEPRECIATION

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Leasehold building improvements	Over 25 years
Plant, furniture, fixtures & fittings	10% - 20% straight line
Motor vehicles	20% straight line
Computer and technical equipment	25% straight line

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

DEBTORS

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

CASH AND CASH EQUIVALENTS & CURRENT ASSET INVESTMENTS

Cash and cash equivalents includes cash and monies on short term deposit.
Current asset investments represent deposits with original maturities of less than one year.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments and are not considered to be of a complex nature. Such financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PENSION SCHEMES

Focus Birmingham contributes to two defined contribution group personal pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable. Differences between contributions payable in the year and contributions actually paid are shown in either accruals or prepayments in the Balance Sheet.

FUNDS

Unrestricted funds:

General fund

This fund represents accumulated surpluses arising from the charity's activities and is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2023

Designated fund – Fixed asset fund

This fund, which equates to the net book value of unrestricted tangible fixed assets, has been set aside from the remaining general funds.

Restricted funds:

These are funds to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

VOLUNTARY HELP AND GIFTS IN KIND

No monetary value has been put on the voluntary help received during the year; various services benefit from the help given by the 60 volunteers who were registered with the organisation at 31 March 2023. Individual gifts in kind of significant value would be valued at estimated cost to the donor and included in the financial statements; however the value of small gifts is not quantifiable.

INVESTMENTS

Investments in the subsidiary and the joint venture TLC Lotteries are recorded at cost in the charity. For the group the joint venture is reported using the 'equity method. This method reflects our proportionate share of the joint venture's assets, liabilities, revenues, and expenses in the consolidated financial statements

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1	DONATIONS AND LEGACIES	2023 £	2022 £
	Donations and grants	226,529	245,555
	Legacies	69,965	106,954
		<u>296,494</u>	<u>352,509</u>

2	INVESTMENT INCOME	2023 £	2022 £
	Short term deposits – interest receivable	2,753	135
		<u>2,753</u>	<u>135</u>

3	TOTAL EXPENDITURE	Staff Costs £	Other Direct Costs £	Allocated Costs £	Group Total 2023 £	Group Total 2022 £
	Generating voluntary income	74,839	17,328	2,920	95,087	103,678
	Multiple disability	2,026,037	761,192	154,945	2,942,174	2,577,493
	Low vision	85,203	175,997	21,332	282,533	252,404
	Community	181,484	50,856	6,539	238,879	318,425
	Information and advocacy	-	8,046	1,621	9,667	13,385
		<u>2,367,564</u>	<u>1,013,419</u>	<u>187,358</u>	<u>3,568,341</u>	<u>3,265,385</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

3 TOTAL EXPENDITURE (continued)	Charitable activities	Raising Funds	Group Total 2023	Group Total 2022
	£	£	£	£
SUPPORT COSTS				
General office	314,745	10,274	325,019	204,273
Finance office	111,595	3,643	115,238	145,846
Human Resources	196,295	6,407	202,703	150,649
Information Technology	61,752	2,016	63,767	69,412
Central Resources	262,249	8,560	270,810	298,251
Total	946,637	30,900	977,537	868,431

	2023	2022
	£	£
Other direct costs include:		
Depreciation and amortisation		
Owned assets	139,064	137,887
Auditor's remuneration		
For audit services	16,000	14,190
For other services – Tax	2,500	1,950
Operating leases		
Hire of plant and machinery	6,825	3,840
Rental of premises	164,690	164,690
Motor Vehicles	43,215	-

Information and advocacy expenditure represents the costs incurred in making the public aware of the needs of blind or partially sighted people and the range of activities and services provided by the charity.

Support costs and administration expenses have been apportioned to services on the basis of staff costs incurred by those services. Support costs include the human resource, finance and information technology departments and general office expenses represent the cost of managing the charity and include the costs of the Chief Executive.

This year we see the introduction of Motor leases. During the year 2020 we anticipated the delivery of several newly adapted vehicles for use of transport within our charitable activities. Unfortunately these are still yet to be delivered. In the meantime four new leases for adapted vehicles were entered into to ensure services could still be carried out at the expected level.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

4 EMPLOYEES	2023 No.	2022 No.
Fundraising	2	2
Multiple Disability	95	89
Low Vision	3	3
Community	5	9
Departmental Support	24	24
Average during year	<u>129</u>	<u>127</u>

Average number of employees includes casual workers whose salary costs are included below.

Staff costs	2023 £	2022 £
Wages and salaries	2,111,479	2,084,235
Social security costs	372,545	144,301
Other pension costs	<u>139,282</u>	<u>86,954</u>
	<u>2,623,305</u>	<u>2,315,490</u>

The Key Management Personnel of the charity are those having authority and responsibility delegated to them by the Trustees, for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, including employer's national insurance contributions and contributions to the pension scheme, were £173,665 (2022: £212,473).

During September 2022, the Chief Executive Officer vacated the position and the Director of Services became the interim Chief Executive Officer until January 2023, whereby the role became permanent.

There was 1 employee whose annual earnings (including taxable benefits in kind) fell into the band £60,000 - £60,999 (2022: 1 employee); there were pension contributions of £1,340 for that employee (2022: £3,067).

During the year to 31 March 2023 there was one non contractual payment in respect of a resignation of £31,587. £1,587 of which became a taxable benefit (2022: There were no similar payments).

5 TRUSTEES' EXPENSES

In accordance with the Articles of Association, the members of the Board of Trustees do not receive any remuneration from the charity. No travel expenses were reimbursed during the period. Indemnity insurance for Trustees and Officers, providing £1m (2022: £1m) of cover has been purchased at a cost of £3,080 including IPT (2022: £2,800). An amount of £1,728 including VAT was paid in recruitment fees for two new Trustees, of which both vacancies remain open.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

6 INTANGIBLE FIXED ASSETS

Group and Charity

	£
1 April 2022	52,479
Additions	-
Amortisation	-14,994
31 March 2023	<u>37,485</u>

Intangible Fixed Assets comprises software developed to deliver the befriending proposition.

7 TANGIBLE FIXED ASSETS

Group and Charity

	Short leasehold building improvements £	Plant, furniture, fixtures and fittings £	Motor vehicles £	Computer and technical equipment £	Total £
Cost:					
1 April 2022	1,508,638	484,338	255,588	142,868	2,391,432
Additions	37,753	70,366	-	2,557	110,676
Disposals	-	-	(45,363)	-	(45,363)
31 March 2023	<u>1,546,391</u>	<u>554,704</u>	<u>210,225</u>	<u>145,425</u>	<u>2,456,745</u>
Depreciation:					
1 April 2022	763,907	393,571	230,751	83,830	1,472,060
Charge for the year	55,892	31,902	12,450	23,826	124,070
Disposals	-	-	(45,363)	-	(45,363)
31 March 2023	<u>819,800</u>	<u>425,473</u>	<u>197,838</u>	<u>107,656</u>	<u>1,550,766</u>
Net book value:					
31 March 2023	<u>726,592</u>	<u>129,231</u>	<u>12,388</u>	<u>37,769</u>	<u>905,979</u>
31 March 2022	<u>744,731</u>	<u>90,766</u>	<u>24,837</u>	<u>59,038</u>	<u>919,372</u>

Leasehold Building Improvements consists of refurbishment and expansion of the Resource Centre Building and the Elizabeth Gunn Centre.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

8 INVESTMENTS

	Investment in joint venture £	Investment in subsidiary £	Total investment £
At 1 April 2022	5,000	100	5,100
Additions	0	0	0
At 31 March 2023	<u>5,000</u>	<u>100</u>	<u>5,100</u>

Investment in subsidiary

The group owns the entire share capital (comprising ordinary shares of £1 each) in the following:

Subsidiary undertakings	Aggregate Capital and Reserves
Focus Care and Support Ltd (13548211)	100

The principle activity is the provision of innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. The profits of the subsidiary are gift aided to the charity

Investment in joint venture

Proportion of Issued ordinary shares held %
TLC Lotteries Limited
33.3

TLC Lotteries Limited is a trading company incorporated in England and Wales and promotes a commercial lottery game, which aims to generate profits for the benefit of its affiliated charities.

As at 31 March 2023 the charity's share of the Company's profit was £81,718 (2022: £67,070) and net assets as at the date of the company's last audited accounts (31 December 2022) were:

Represented by:	£
Share of gross assets	92,724
Share of gross liabilities	(31,368)
	<u>60,906</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

9 DEBTORS: Amounts falling due within one year

	Group 2023	Group 2022	Company 2023	Company 2022
	£	£	£	£
Fees and grants receivable	295,525	306,814	216,264	236,843
Amounts due from subsidiary undertaking	-	-	117,952	69,871
Other debtors	9,119	28,709	9,119	28,709
Prepayments and accrued income	101,600	55,083	101,600	55,083
	<u>406,245</u>	<u>390,606</u>	<u>444,935</u>	<u>390,506</u>

10 CREDITORS: Amounts falling due within one year

	Group 2023	Group 2022	Company 2023	Company 2022
	£	£	£	£
Taxation and social security	22,086	32,355	-	32,355
Amounts owed to subsidiary undertaking	-	-	-	-
Other creditors	104,050	80,920	104,050	80,920
Accruals	139,260	148,206	104,660	148,206
Deferred income	90,835	78,743	90,835	78,743
	<u>356,230</u>	<u>340,224</u>	<u>299,545</u>	<u>340,224</u>

11 CREDITORS: Amounts falling due after more than one year

	Group 2023	Group 2022	Company 2023	Company 2022
	£	£	£	£
Deferred income	<u>58,336</u>	<u>72,919</u>	<u>58,336</u>	<u>72,919</u>

	Group 2023	Group 2022	Company 2023	Company 2022
	£	£	£	£
Balance at 1 April 2022	151,662	206,123	151,662	206,123
Income deferred in the year	26,779	14,046	26,779	14,046
Deferred income released to SOFA	(29,271)	(68,507)	(29,271)	(68,507)
Balance at 31 March 2023	<u>149,171</u>	<u>151,662</u>	<u>149,171</u>	<u>151,662</u>

Deferred income includes lease income paid in advance amounting to £58,336 (2022:72,919) which will be recognised as income in the SOFA over the life of the lease (4 years remaining) of which £14,583 will be recognised in 2023/24.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

12 RESTRICTED FUNDS

	Fixed Assets £	Other £	Total 2023 £
1 April 2022	294,473	137,816	432,289
Grants & Donations received	-	20,793	20,793
Expenditure before transfers	(55,067)	(20,327)	(75,394)
Transfer	-	-	-
31 March 2023	239,406	138,282	377,688
	Fixed Assets £	Other £	Total 2022 £
1 April 2021	147,912	303,253	451,165
Grants & Donations received	-	30,312	30,312
Expenditure before transfers	(40,623)	(8,565)	(49,188)
Balance sheet reclassification	187,184	(187,184)	-
Transfer			
	294,473	137,816	432,289
31 March 2022			

The restricted fixed assets fund comprises grants and donations received specifically to fund the purchase of fixed assets. This fund will be amortised in line with the depreciation of the relevant fixed assets.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

12 RESTRICTED FUNDS

Other restricted funds comprise sundry grants, legacies and donations for specific purposes. As at 31 March 2023 the following amounts were held:

	£
Low Vision Funds	39,769
Sutton Site Project	15,553
Emotional Support for Children	355
Low Vision Equipment	14,401
Flooring	8,750
Other	730
Community Services	39,695
Sports and Social Club Development	35,644
Other Befriending Projects	4,052
Day Care Services	58,815
Building Enhancement	17,344
Grounds Enhancement	8,898
Hub Connectivity	10,000
Group Activity Funds	22,574

13 UNRESTRICTED FUNDS

	2023 £	2022 £
General fund:		
Balance b/f	1,125,987	1,077,036
Net (expenditure) / income for the year before transfers	(195,491)	(1,963)
Transfers (to)/from		
Designated – fixed asset fund	(26,679)	50,914
	<u>903,816</u>	<u>1,125,987</u>
	2023 £	2022 £
Designated fund – Fixed Asset Fund:		
Balance b/f	677,378	728,292
Transfer from/(to) General fund	26,679	(50,914)
	<u>704,057</u>	<u>677,378</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

13 UNRESTRICTED FUNDS (CONTINUED)

Transfers to and from the designated fixed asset fund in the charity are made so that the fixed asset fund equals the net book value of its own tangible fixed assets excluding fixed assets represented by the restricted fund.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Total liabilities £	Total Net Assets £
March 2023				
Restricted funds	239,407	138,281	-	377,688
Unrestricted funds				
- General fund	60,906	1,257,477	(414,567)	903,816
- Designated funds	704,057	-	-	704,057
	<u>1,004,370</u>	<u>1,395,759</u>	<u>(414,567)</u>	<u>1,985,562</u>
March 2022				
Restricted funds	294,473	137,816	-	432,289
Unrestricted funds				
- General fund	50,738	1,488,392	(413,143)	1,125,987
- Designated funds	677,378	-	-	677,378
	<u>1,022,589</u>	<u>1,626,208</u>	<u>(413,143)</u>	<u>2,235,654</u>

15 ANALYSIS OF CASH AND CASH EQUIVALENTS & CURRENT INVESTMENTS

	2023 £	2022 £
Company		
Cash at bank and in hand	789,514	1,035,602
32 day notice account	<u>200,000</u>	<u>200,000</u>
Total cash and cash equivalents	<u>989,514</u>	<u>1,235,602</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

16 LEASING OBLIGATIONS

The total future minimum lease payments under non-cancellable operating leases for plant and machinery are as follows:

	2023	2022
	£	£
Amounts due:		
Within one year	77,070	7,513
Between one and five years	207,960	10,597
	285,030	18,110

The charity operates from premises in Woodville Road, Harborne, Birmingham. Such premises are rented from BRIB (note 18) under a 75 year lease commencing in 1996. An annual rental of £164,690 is payable, but under the terms of the 1996 transfer agreement BRIB provides grants to the charity to offset this expenditure so the net cost to Focus Birmingham is £nil.

17 CAPITAL COMMITMENTS

At 31 March 2023 the charity had existing capital commitments of £21,151 (including irrecoverable VAT) to refurbish Sight Loss Support Services (2022: £23,883 to refurbish Sight Loss Support Services).

18 CONNECTED ORGANISATIONS

The principal connected organisation is as follows:

The Birmingham Royal Institution for the Blind (“BRIB”)

Three members of the Focus Board are also members of the BRIB Board. BRIB is Focus Birmingham’s landlord and provides regular grants at least equal to the annual rent paid for the buildings used at the Harborne site.

Grants received for rent during the year equalled £164,690 (2022: £164,690) and rent paid was £164,690 (2022: £164,690).

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

19 RELATED PARTY TRANSACTIONS

The charity owns a third share of TLC Lotteries Limited, a trading company which is jointly controlled by Focus Birmingham, Acorns Children's Hospice Trading Limited and The Hospice Charity Partnership (formerly St Mary's Hospice), under the terms of a joint venture agreement.

Transactions for the year comprised:

	2023	2022
	£	£
Balance b/f	45,738	35,885
Share of Profits	81,718	67,070
Profits Received	(71,550)	(57,217)
	<u>55,906</u>	<u>45,738</u>

20 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The address of the charity's registered office and principal place of business is 48-62 Woodville Road, Harborne, Birmingham, B17 9AT.

21 FINANCIAL INSTRUMENTS

The carrying amount of the group and company's financial instruments at 31 March were:

	2023	2022
	£	£
Financial assets		
Debt instruments measured at amortised cost	<u>208,573</u>	<u>234,344</u>
Financial liabilities		
Debt instruments measured at amortised cost	<u>208,710</u>	<u>229,127</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

22 INCOME AND COSTS FROM TRADING ACTIVITIES OF THE SUBSIDIARY

Focus Care and Support Limited (13548211)

The Charity has a wholly owned subsidiary of Focus Birmingham, incorporated in England and Wales.

The purpose of the company is to operate as the contracting party for local authority and healthcare body funded individuals using the Group's services.

This company has committed to pay its distributable profits to the Charity by Gift Aid. A summary of results is shown below:

		2023	2022
	Note	£	£
TURNOVER			
Trading activities		376,872	-
EXPENDITURE			
Administrative expenses		(310,571)	-
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION			
	6	66,301	-
Taxation	6	-	-
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD		<u>66,301.00</u>	<u>-</u>

The aggregate of subsidiary's assets, liabilities and funds is as follows:

	2023	2022
Total Assets	241,040	70,071
Total Liabilities	(174,638)	(69,971)
Net Funds	<u>66,401</u>	<u>100</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

23 PRIOR YEAR FUND ANALYSIS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM:			
Donations and legacies	322,197	30,312	352,509
Other trading activities:			
- fundraising	1,805	-	1,805
Investments	135	-	135
Share of JV Turnover	193,863	-	193,863
Charitable activities:			
- multiple disability	2,262,928	-	2,262,928
- low vision	204,128	-	204,128
- community	300,015	-	300,015
Other income:			
- Profit on sale of fixed assets	6,100	-	6,100
- Coronavirus Job Retention Scheme and Other Grants	35,273	-	35,273
- Lease premium	14,583	-	14,583
TOTAL INCOME	<u>3,341,027</u>	<u>30,312</u>	<u>3,371,339</u>
Less Share of JV Turnover	(193,863)	-	(193,863)
NET INCOME	<u>3,147,164</u>	<u>30,312</u>	<u>3,177,476</u>
EXPENDITURE ON:			
Raising funds:			
- fundraising	103,678	-	103,678
Charitable activities:			
- multiple disability	2,536,260	41,233	2,577,493
- low vision	244,907	7,497	252,404
- community	317,967	458	318,425
- information and advocacy	13,385	-	13,385
	<u>3,112,519</u>	<u>49,188</u>	<u>3,161,707</u>
TOTAL EXPENDITURE	<u>3,216,197</u>	<u>49,188</u>	<u>3,265,385</u>
NET INCOME / (EXPENDITURE) BEFORE SHARE OF JOINT VENTURE PROFITS	<u>(69,033)</u>	<u>(18,876)</u>	<u>(87,909)</u>
Share of JV profits	67,070	-	67,070
NET INCOME / (EXPENDITURE) AFTER SHARE OF JOINT VENTURE PROFITS	<u>(1,963)</u>	<u>(18,876)</u>	<u>(20,839)</u>
RECONCILIATION OF FUNDS:			
FUND BALANCES AT 1 APRIL 2022	<u>1,805,328</u>	<u>451,165</u>	<u>2,256,493</u>
FUND BALANCES AT 31 MARCH 2023	<u>1,803,365</u>	<u>432,289</u>	<u>2,235,654</u>

24 EVENTS SINCE THE BALANCE SHEET DATE

There have been no events since the balance sheet date that materially affect the position of the company.

Accounts

Focus Birmingham

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2022

Charity No. 1065745
Company Registration No. 3353444
Registered in England and Wales

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Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

The Trustees, who are also Directors of the Charitable Company, present their annual report and audited financial statements of the company for the year ended 31 March 2022. As a Small Charitable Company, the Trustees have taken advantage of the exemption of not providing a Strategic Report. The Trustees have also taken advantage of the exemption of not preparing group accounts.

TRUSTEES

The following Trustees have served since 1 April 2021:

Mr C Gascoigne
Ms V Griffiths
Dr R Hindle
Mrs J McDougall
Ms M Tsaloumas (resigned 4 November 2021)
Mr J Montgomery (Chairman)
Ms S Markham (resigned 28 February 2022)
Miss Z Allen-Robinson
Mr J Feehan
Mr M Jandu
Mr R Sivaraj (appointed 26 May 2022)
Ms D Wragg (appointed 18 August 2022)
Ms V Barker (appointed 18 August 2022)

REGISTERED OFFICE

Focus Birmingham
48-62 Woodville Road
Harborne
Birmingham
B17 9AT

ABOUT FOCUS BIRMINGHAM

Focus Birmingham is a registered charity and the biggest provider of care and support services to those with a visual impairment in Birmingham. There are 28,600 people in Birmingham living with sight loss and a predicted increase of 15% by 2030.

The charity was founded in 1998, previously operating under the auspices of BRIB (Birmingham Royal Institution for the Blind).

The organisation employed 130 staff on permanent or fixed term contracts at 31 March 2022 and provided support to blind, visually impaired and those with profound disabilities on over 35,000 occasions in 2021-22.

The charity's purpose is to provide high quality, innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. It is rapidly developing its reputation as a centre of excellence, developing its services and working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

ABOUT FOCUS BIRMINGHAM (CONTINUED)

Focus Birmingham aims to fulfil this objective by:

- Providing expert care, support, advice and information to people affected by sight loss or profound disability in a number of specialist fields including optometry, rehabilitation, community support and direct care.
- Assisting people in a holistic way to enhance their lives through multi-disciplinary approaches and by involving and supporting their families and carers.
- Raising awareness of the issues people with visual impairment or profound disabilities may face and campaigning for change when appropriate.

Focus Birmingham has a formal relationship with two other organisations:

- Birmingham Royal Institution for the Blind ("BRIB"). Three Focus Birmingham Trustees are entitled to be members of the BRIB Board.
- Three Local Charities ("TLC") Lottery. Focus Birmingham owns one third of the Lottery alongside Acorns Children's Hospice and The Hospice Charity Partnership (formerly St Mary's Hospice). Focus has the right to appoint two members of the TLC Board, including a trustee.

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM

Focus Birmingham is a registered charity (No.1065745) and a company limited by guarantee registered in England and Wales (No. 3353444) with its own constitution - the 'Memorandum and Articles of Association' as amended in July 2016 and updated and further amended in July 2021. It is entered in the Central Register of Charities as Focus Birmingham. The company is referred to as such, or as the "charity", "the charitable company" or "Focus".

The Trustees of Focus Birmingham are responsible for overseeing the management and administration of the charity and have ultimate responsibility for the charity's activities. The Trustees are also the Directors of the company.

Trustees join as co-opted members at the invitation of the Board of Trustees. Induction and training is available for all Trustees.

The role of the Board of Trustees is to:

- Ensure that Focus Birmingham acts in accordance with its Memorandum and Articles, charity law, company law, and other relevant legislation or regulations.
- Ensure that Focus Birmingham applies its resources exclusively in pursuance of its objects ("the relief of blind and partially sighted people and those with other disabilities and in particular the promotion of and assistance with services for and with blind and partially sighted people and disabled people to enhance their quality of life").
- Provide strategic direction to the organisation, setting overall policy, setting targets and evaluating performance against agreed targets.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)

- Safeguard the good name and values of the charity.
- Protect and manage the property of the charity and to ensure the proper investment of Focus Birmingham's funds.
- Oversee the financial affairs of the charity.

The Board are fully aware of the revised Charity Governance Code which was issued in July 2017, and are taking steps to ensure compliance with its requirements where considered appropriate.

During the year the full Board of Trustees met quarterly and all meetings were quorate. The Board also operates three subcommittees, which also meet quarterly, with current membership being:

Finance and Audit

Dr R Hindle
Mr C Gascoigne
Ms J McDougall
Ms V Barker
Mr J Montgomery

Contracts, Performance and Workforce

Mr J Montgomery
Ms V Griffiths
Mr M Jandu
Mr C Gascoigne
Ms D Wragg
Ms V Barker

Business Development

Mrs J McDougall
Mr J Feehan
Ms Z Allen-Robinson
Mr R Sivaraj

All Committees have a nominated Chair, who is the first named Trustee in the above lists; terms of reference for each Committee are in place and were reviewed and updated during the 2019-20 financial year.

Indemnity insurance for Trustees and Officers, providing £1m (2021: £1m) of cover has been purchased at a cost of £2,800 including IPT (2021: £2,182).

The day-to-day management of the charity is delegated to the charity's paid staff, and in particular to the Senior Management Team, whose members during the year were:

- Chief Executive / Acting Chief Executive – K Griffiths / C Burke
- Director of Services / Deputy Chief Executive – C Burke
- Maternity cover for Director of Services – B Jones
- Financial Controller – L Smith
- Head of Workforce and HR – M Lawrence

The key management remuneration policy is set by the Finance & Audit Committee and is reviewed on an annual basis as part of the budget-setting process.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

FOCUS BIRMINGHAM SERVICES

During the year 2021/22, Focus Birmingham provided a wide range of services including:

- **Sight Loss Support services:** Delivering a comprehensive range of support, counselling and clinical services for people with a visual impairment. These services include the provision of low vision assessments, emotional support, counselling, befriending services and also run a comprehensive programme of community and social activities. Our aim is to deliver an extensive, holistic joined up approach to meet the individual's needs and improve their way of life.
- **Complex Needs Service:** Provides personalised support through our day service for people with profound and multiple complex conditions. The focus is on providing expert care, often on a one-to-one basis and an engaging activities programme to improve their independence and wellbeing. The service also operates its own transport fleet and transports over 60 clients per day to and from the centre.
- **Supported living:** Provides personalised support through our specialist 24/7 supported living scheme for visually impaired people and those with complex conditions. The aim is to provide a safe, caring environment encouraging and enabling them to live independent, happy and healthy lives.

The beneficial impact of the wide range of vital services that Focus delivers can be demonstrated by the case studies of clients whom Focus supports.

Case Study: Sight Loss Support – ‘The sailing sessions have helped with my confidence’

SM is just one of many sight impaired individuals taking part in a wide range of Focus Birmingham organised activities. SM, a former nurse, was diagnosed with a progressive disorder, Fuchs Corneal Dystrophy, in 2008. SM has been joining in Focus Birmingham hosted sailing classes with Midlands Sailing Club and Sail Birmingham for around 7 months.

Sailing is now one of SM's favourite activities. She says, "My initial reaction was that I didn't know classes like these existed for people with visual impairment. Focus Birmingham co-host, and promote many activities, like sailing, boxing and yoga to the visually impaired community. I did feel quite anxious when I first went out on the water to sail, but fast-forward a few months and I absolutely love it. It's just an amazing feeling knowing someone like me can take part in these adrenaline-rush activities."

"The sailing sessions have helped with my confidence and made me see that even though I am visually impaired and have to do things differently, I can still enjoy these sorts of activities. It is a lot of fun and I thoroughly enjoy the sessions. I look forward to trying out the boxing and tennis."

Case Study: Day Services – A “vast amount of on-going activities and specialised support”

J was a pupil at Victoria School; he started in the nursery and attended right through to the Victoria specialist college and started attending the Focus Birmingham Day Service in 2015 at the age of 28.

His mother S says "We chose Focus Birmingham because of the vast amount of on-going activities and specialised support that is on offer for J's complex needs. For example, speech and language, physiotherapy and in-house transport, to name a few."

J has always looked forward to his days at Focus and originally attended 5-days per week. More recently he has had to reduce to 3-days per week due to him receiving dialysis treatment. His mum explained "J has lost his kidney transplant over the last year, Focus have been extremely

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

FOCUS BIRMINGHAM SERVICES (CONTINUED)

supportive with J and myself. In particular they have helped J understand what's happening to his failed kidney through social stories and what treatments to expect in the future i.e. dialysis and eventually a new kidney."

She continued, "J loves attending Focus Birmingham and everything they have on offer. He particularly enjoys the online games they do, especially *Who Wants to be a Millionaire*. He also enjoys baking, arts & crafts, sing-signing and outdoor visits. J particularly likes going to the pub for lunch."

Case Study: Supported Living – A life changing experience

For M, moving into Focus Birmingham's supported living facility, Millward Place, has been a life changing experience.

M, originally from the Marston Green area, was born in 1967, was one of four children and had a happy childhood. He moved into a flat in Stechford in May 2004 and was under the care of a social worker and support worker until 2011 when he was discharged from the service.

M coped until 2019 when he was referred to Focus with cataracts and was supported by a support coordinator from the Focus Sight Loss team. M couldn't see out of either eye due to the cataracts, he was also deaf in both ears and his teeth were very decayed.

It was also clear that he was becoming a safeguarding issue with evidence of financial abuse from a neighbour.

M moved into Millward Place and the team supported him to hospital for cataract treatment, arranged the necessary tests and supply of hearing aids and also sorted his teeth!

M now really enjoys mixing with his fellow residents, pool and snooker, movies and music and loves shopping!

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Our primary purpose is to continue supporting our service users during these difficult times by providing safe, face-to-face services whilst adapting and developing content to utilise on a variety of platforms that will appeal to wider audience.

Whilst our primary purpose is the continuing support of our service users, the methodology changed significantly during the year as we moved from a restrictive, online based world, gradually transitioning back to more normal operations.

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Our mission is to be... **"a leading charity providing high quality, innovative services to blind, visually impaired and disabled people in Birmingham and the wider area. We are a centre of excellence, working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people."**

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2022

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS (CONTINUED)

The strategic objectives agreed by the Board to direct the priorities of the organisation over the next three years remain valid:

Objective One: To offer **high quality services** and support to people, based on their needs and planned in partnership with individuals, their families, and carers.

Objective Two: To work with colleagues and partners to **improve access to services**: making sure that our service users reflect the communities that we support and extending our reach to meet growing populations of need.

Objective Three: To build and maintain an organisation that reflects our values and enables flexibility for growth and change within a **financially sustainable model**.

Notwithstanding the substantial interruptions to the operations of the charity, significant development of services and facilities was achieved and numerous improvements to services and service delivery have been delivered in all areas of the charity. These include:

- Transition of all services back to face-to-face delivery;
- Continual development of digital content for on-line platforms;
- Further phases of refurbishment programme completed;
- New catering provision integrated into daily services;
- ParentPay system completely embedded;
- Automated, telephone befriending platform fully implemented and reaching more people suffering from social isolation;
- Commercial quality e-learning platform embedded;
- In-house e-learning system created to provide high quality training to all staff and volunteers;
- Further phases of safety flooring programme completed;
- 2nd phase of the plant upgrade programme completed;
- Introduction of a digital collection box and management system;
- Further initiatives completed in gaining Cyber Essentials certification;
- The implementation of a cloud-based IP-based telephony system;
- Orders placed for the acquisition of four new buses;
- Introduction of mental health first aiders;
- Creation of a subsidiary company to develop commercial opportunities.

FUTURE PLANS

The recent pandemic and subsequent implications have resulted in greater demand and an increased number of people with multiple and complex disabilities and visual impairments requiring our services and support for them to live independent lives.

The Senior Management Team is committed to its strategy to expand services and increase access that will have a positive impact for people affected by sight loss and other complex disabilities. This will include:

- An ongoing review of all of our resources to ensure that they are fit for purpose and cost effective, including the front line delivery facilities, transport fleet and equipment;
- Developing capacity to meet the growing demand for our specialist services;
- Continuing development of online content for delivery via our newly created digital channels;
- Continuing the extensive facilities refurbishment programme;

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

FUTURE PLANS (CONTINUED)

- Completion of the final phase of the safety flooring programme;
- Installation of controlled, automatic doors to enhance security within the site;
- Refurbishment of the client dining facilities to enhance the client dining experience;
- Continuing the significant plant upgrade programme, including new water tanks and boilers;
- Complete the multi-factor authentication initiative to gain our Cyber Essentials certification;
- Fully embed the cloud-based IP- based telephony system introduced;
- Conduct a comprehensive staff survey and develop action plans to address any concerns identified;
- Developing our Learning & Development platform, including authoring courses for commercial exploitation;
- The broadening of our Learning & Development content library to ensure we upskill staff and equip them with the expertise to care for our clients;
- Further development of our Community Services programmes to achieve the prevention outcomes agenda set by commissioners;
- Expansion of our wellbeing offer with specific new posts;
- Building on our partnership working with our other local sight loss support charities championing the creation of a Birmingham Sight Loss Support Partnership;
- Further development of the Group Counselling activities;
- Further development and integration of our website to support our fundraising initiatives and improve engagement with all stakeholders;
- Develop our Equality, Diversity and Inclusivity strategy to ensure we demonstrate a fully inclusive culture and recognise the value and contributions of a diverse workforce;
- Develop the work of the Mental Health champions to ensure our staff are fully supported with any mental health concerns;
- Further develop our fundraising capability with new initiatives and roles to improve unrestricted income;
- Develop commercial activities to augment unrestricted income streams, including the expansion of the services offered by Focus Care and Support Limited, Focus Birmingham's subsidiary undertaking.

CONTRIBUTION OF VOLUNTEERS

Volunteers are a fundamental element of the delivery of our services and support we offer to vulnerable people. As the aftermath of the pandemic recedes, we are welcoming back many of our dedicated volunteers. We are fortunate to have more than 60 active volunteers who support various activities, events and fulfil a myriad of other support functions. With the new befriending platform we are actively recruiting and training a greater number of volunteers and hope to grow our volunteer cohort significantly in the future.

In addition to these volunteers, we provide support to student placement and work experience schemes throughout the year in all service areas and are working to create opportunities for people to work with us to develop skills to support people with visual impairment and other disabilities.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2022

GENDER PAY REPORTING

Focus Birmingham employs less than 250 individuals and consequently does not have to mandatorily comply with the reporting of the Gender Pay gap. However, the Board are committed to equality in every area of the charity, including gender pay equality and can report that the median gender pay gap in favour of females at 31 March 2022 was 1.1% and the mean gender pay gap in favour of males at 31 March 2022 was 5.9%, which compares favourably with published information from other organisations in our sector.

FUNDRAISING CODE

Focus Birmingham is registered with the Fundraising Regulator, and follows the recommendations of the Fundraising Code in all material respects. During the financial year 2021/22, we did not outsource our Trusts and Grants fundraising activities to a 3rd party. No formal complaints regarding fundraising were received during the year.

RISK MANAGEMENT

The Trustees have considered risks and risk management throughout the year as part of the business of Board and Committee meetings. The principal area for attention remains the potential reduction of external funding from Local Authorities and the NHS. The Trustees and Board conducted a comprehensive review of key areas of risk during 2021/22 and developed a new regime following Charity Commission guidance, although the following fundamental areas of risk to the charity remain constant:

1. **Risk:** Vulnerability due to reliance on external funding associated with local authority and NHS contracts.

Mitigation: Focus Day Centre is positioned as a specialist provider for people who are entitled to social care funding under the Care Act 2014. The service is increasingly providing placements funded by the NHS (under Continuing Healthcare Criteria) or through individual and personal budgets reducing the likelihood and impact of reductions in funding for individuals.

2. **Risk:** Focus holds inadequate reserves to support service delivery when contracts are reduced or withdrawn.

Mitigation: Reserves policy is actively reviewed against the risk profile of the organisation's business.

3. **Risk:** Changes to national or local procurement policies relating to health and social care services may cause either reduced income or mandatory increased costs of delivery.

Mitigation: The Trustees and Senior Managers are well informed on existing and proposed arrangements for commissioning and funding health, care and support services and have built good working relationships with commissioners. Focus continues to deliver a respected and valued service to local authority and NHS commissioners.

4. **Risk:** The charity fails to meet its regulatory or contractual obligations (as set out by the Care Quality Commission, the NHS, the General Optical Council and other regulatory bodies) resulting in loss of income and/or reputation damage.

Mitigation: The Senior Management Team are suitably qualified and experienced to ensure that services are delivered effectively and fulfil all such obligations. Compliance and performance are monitored monthly by the Senior Leadership Team and on a quarterly basis by Trustees through the Contracting, Performance and Workforce Committee.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

IMPACT OF COVID 19

Focus Birmingham delivers a variety of services in support of local people affected by sight loss and other complex conditions and its income is therefore diverse, although the majority still emanates either directly or indirectly from statutory bodies. Whilst Focus has been affected by the pandemic, due to its income profile, the rapid realignment of its services to a predominately online delivery model, coupled with the effective management of its cost base, the situation yielded a relatively negligible impact on the organisation as a whole, although clearly it has affected our client base significantly.

Despite the different operating environment, we are still experiencing Covid-related issues and therefore the Trustees have reviewed income and expenditure and cash flow forecasts to ensure that the organisation can continue as a going concern. These forecasts demonstrate that the charity is well placed to weather a longer term impact and the Trustees are also confident that any impact would be able to be mitigated by the Senior Management Team. The accounts have therefore been prepared on the going concern basis.

IMPACT OF THE RUSSIAN INVASION OF UKRAINE

In December 2021 Focus Birmingham fixed its gas and electricity prices for two years and therefore has not been impacted unduly by increases in these energy costs, although the fixed price obtained was higher than the previous contracted amount.

Fuel costs for the transport fleet have been more affected by the global price increases but every effort is made to re-fuel at the cheapest outlets. To this end, additional fuel cards have been obtained to increase the choice of fuel outlets which can be used. However, the current cost of diesel is running at approximately 20% higher than in December 2021. The Senior Management Team are looking at the transport fleet to determine the most efficient routes and use of vehicles to mitigate the costs.

PRINCIPAL FUNDING SOURCES

The principal funding sources during the year have been as follows:

- Specific funding contracts with Birmingham City Council Adults and Communities Department (including 'spot purchases' for placements in Day Services and grant aid for the Community Services);
- Specific contracts with NHS bodies (e.g. Clinical Commissioning Groups and NHS England);
- Grants from Charitable Trusts;
- Donations, bequests and money raised through fundraising activities;
- Grants from the Birmingham Royal Institution for the Blind (BRIB);
- Income from Partnerships such as 'TLC Lottery';
- Income from service users with Individual Budgets for social care (awarded by their local authority).

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

FINANCIAL REVIEW

Income for the year decreased by £280,494 to £3,234,693 while expenditure increased by £328,876 to £3,265,385. As a result, a deficit on business activities of £30,692 has been made compared to a surplus last year of £578,678.

More detail regarding these headline areas is noted below:

Income

Income from charitable activities increased from £2,763,075 to £2,767,071, an increase of £3,996. This was the net effect of a reduction in multiple disciplinary revenue from service user vacancies which could not be filled during the pandemic closure, together with lost transport revenue, net of additional grant revenue (including the Barclays befriending project).

Income from donations and legacies fell by £193,222. Legacies were £40,058 higher in 2021/22 but there were grants of £231,591 for specific capital projects received in 2020/21 compared with £17,500 in 2021/22.

Our lottery joint venture with The Hospice Charity Partnership and Acorns Children's Hospice, provided distributions to the charity amounting to £57,217, a decrease of £23,543 compared to last year.

Expenditure

Overall expenditure increased by £328,876 compared to last year. £193,703 of this increase was on staff costs (including agency and sessionals) – approximately £43,000 due to a 2% pay rise with the remainder being a result of the service re-opening during 2021/22 and increased staff requirements compared to the previous year.

Transport fleet costs also increased compared to 2020/21 with the re-opening of the service (an increase of £49,131) and utility bills increased by £46,860. Sight Loss costs also increased by £12,957 with the relaxation of restrictions. However there were savings of £32,430 on catering and cleaning by changing supplier and bringing them in-house.

During the year the company formed a new subsidiary, Focus Care and Support Limited, in order to better develop commercial opportunities and improve contract management. This company is registered for VAT. Focus Birmingham is part of a group registration and therefore benefitted from recovering a proportion of the VAT on its costs in 2021/22.

Premises costs remain a significant overhead for the charity and the Trustees once again acknowledge the continuing generous support from Birmingham Royal Institution for the Blind in providing a grant of £164,690 to offset the rental of the charity's main premises.

Reserves

Total Charity Funds at the year-end amounted to £2,189,916 (2021: £2,220,608). This was made up of £432,289 restricted funds of which £294,473 of grants and donations has been received specifically to fund the purchase of fixed assets, whilst the remaining £137,816 has been received for use in specified projects, such as use by community groups.

Total Charity Funds also includes £677,378 of designated funds which represents the net book value of the tangible fixed assets (other than those represented by the restricted funds). The remaining £1,080,249 are general funds which can be used for the benefit of the charity.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

FINANCIAL REVIEW (CONTINUED)

Reserves Policy

The Trustees always give careful consideration to the charity's reserves policy, and as a result, the policy was amended in 2021 to take account of the risks the charity is facing within the provision of its core services. The Trustees additionally modelled a number of worst-case scenarios based on the Covid situation and possible outcomes and concluded that reserves should be increased to allow for potential risks and expanded services.

The Trustees have considered the risks faced by each of the charity's core services that could potentially result in Focus not being able to continue to offer those services either partially or wholly in the future. In particular, the Trustees have considered, for each of its core services, the likelihood of funding contracts, grants or funding from service users being withdrawn or reduced.

Based on this review, the Trustees are of the view that two of the charity's activities, namely Sight Loss Support Service and Complex Needs Service, could potentially face risks to their continued funding. Consequently, in order that the charity can continue to provide these services to its users whilst alternative funding is secured.

In respect of the Sight Loss Support Service, an amount equal to 3 months' staff costs and an appropriate allocation of overhead costs totalling £185k would be an adequate level of reserves and including an additional £15k against unexpected costs would raise the level of free cash reserves required to cover these costs to £200k.

In respect of the Complex Needs Service, reserves required to fund any shortfall in income have been based on a reduction of 25% attendance for 3 months. The associated costs (staff costs and an appropriate allocation of overhead costs) which would have to be covered whilst new client arrangements are put in place amount to £130k. Trustees consider it prudent to allow an additional £70k to cover unexpected costs or a delay in filling these spaces bringing the reserves required to be maintained for the Complex Needs Service to £200k.

The total reserves required to be maintained for the charity therefore amount to £400k and it is the Trustees opinion that free cash reserves equivalent to this level of reserves should be available at all times. At 31 March 2022 general reserves of £1,080,249 and cash balances of £1,235,602 exceed these minimum requirements.

The Trustees will regularly review the risks faced by the charity and, as such, the level of reserves held by the charity will be subject to regular scrutiny.

Investment Policy

The Trustees continue to consider the return on all cash deposits, and led by the Treasurer, look to continue to effectively manage the charity's investments during this period of low interest rates for deposits. Consequently, deposits are restricted to UK "high street" banks and short-term time deposits of less than 1 year in duration have been utilised in order to improve the charity's return on its cash surplus to short-term operational requirements.

Events Since the Balance Sheet Date

There have been no events since the balance sheet date which materially affect the position of the company.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

ADMINISTRATIVE DETAILS OF THE CHARITY'S ADVISERS

AUDITOR

Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

BANKERS

Lloyds Bank Plc
114 Colmore Row
Birmingham
B3 3BD

INSURANCE

Hettle Andrews
Eleven Brindley Place
2 Brunswick Square
Birmingham
B1 2LP

PENSIONS

Ascot Lloyd
Waterloo Court
31 Waterloo Road
Wolverhampton
WV1 4DJ

SOLICITORS

Veale, Wasbrough, Vizards LLP
2nd Floor
3 Brindley Place
Birmingham
B1 2JB

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2022

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees have confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

SMALL COMPANY PROVISIONS

The Trustees' report and review of the year have been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions provided by Part 15 Sections 399(2A) and 414B(b) of the Companies Act 2006.

On behalf of the Board



J Montgomery - Chairman

3 November 2022

Focus Birmingham

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Focus Birmingham 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 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 those financial statements, the Trustees are required to:

- a select suitable accounting policies and then apply them consistently;
- b observe the methods and principles in the Charities SORP;
- c make judgements and estimates that are reasonable and prudent;
- d state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e 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 proper accounting records that are sufficient to show and explain the company's charitable transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

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 financial information and to establish that the auditor is aware of that information.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

Opinion

We have audited the financial statements of Focus Birmingham (the 'charity') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 FRS 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 charity's affairs as at 31st March 2022 and of 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 group and the parent charity 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 group's and the parent charity'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.

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. 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 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 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' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper 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.
- 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 14, 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 charity'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 charity 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 the 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. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation, fraud and non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

Use of the audit report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.


David Hoose (Nov 11, 2022 07:23 GMT)

David Hoose (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor
Two Chamberlain Square
Birmingham B3 3AX

Nov 11, 2022

Focus Birmingham

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	1	322,197	30,312	352,509	545,731
Other trading activities:					
- fundraising		1,805	-	1,805	1,293
Investments	2	57,352	-	57,352	82,007
Charitable activities:					
- multiple disability		2,262,928	-	2,262,928	2,272,446
- low vision		204,128	-	204,128	215,151
- community		300,015	-	300,015	275,478
Other income:					
- Profit on sale of fixed assets		6,100	-	6,100	-
- Coronavirus Job Retention Scheme and Other Grants		35,273	-	35,273	108,498
- Lease premium		14,583	-	14,583	14,583
TOTAL INCOME		3,204,381	30,312	3,234,693	3,515,187
EXPENDITURE ON:					
Raising funds:					
- costs of generating voluntary income	3	103,678	-	103,678	64,227
Charitable activities:					
- multiple disability	3	2,536,260	41,233	2,577,493	2,367,525
- low vision	3	244,907	7,497	252,404	224,665
- community	3	317,967	458	318,425	254,873
- information and advocacy	3	13,385	-	13,385	25,219
		3,112,519	49,188	3,161,707	2,872,282
TOTAL EXPENDITURE	3	3,216,197	49,188	3,265,385	2,936,509
NET (EXPENDITURE) / INCOME BEING NET MOVEMENT IN FUNDS		(11,816)	(18,876)	(30,692)	578,678
RECONCILIATION OF FUNDS:					
FUND BALANCES AT 1 APRIL 2021		1,769,443	451,165	2,220,608	1,641,930
FUND BALANCES AT 31 MARCH 2022	12/13	1,757,627	432,289	2,189,916	2,220,608

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure is derived from continuing activities. A breakdown of prior year comparatives is provided in note 22.

Focus Birmingham

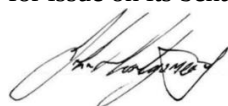
STATEMENT OF CASH FLOWS

For the year ended 31 March 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Intangible assets	6	52,479	-
Tangible assets	7	919,372	877,164
Investments	8	5,100	5,000
		<u>976,951</u>	<u>882,164</u>
CURRENT ASSETS			
Debtors	9	390,606	585,494
Cash and cash equivalents	15	1,235,602	1,122,582
		<u>1,626,208</u>	<u>1,708,076</u>
CREDITORS:			
Amounts falling due within one year	10	(340,324)	(282,130)
		<u>1,285,884</u>	<u>1,425,946</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,262,835</u>	<u>2,308,110</u>
CREDITORS: Amounts falling due after more than one year	11	<u>(72,919)</u>	<u>(87,502)</u>
NET ASSETS	14	<u>2,189,916</u>	<u>2,220,608</u>
RESERVES AND FUNDS			
Restricted funds	12	432,289	451,165
Unrestricted funds:			
Designated funds:			
Fixed Asset	13	677,378	728,292
General fund	13	1,080,249	1,041,151
		<u>1,757,627</u>	<u>1,768,643</u>
TOTAL CHARITY FUNDS	14	<u>2,189,916</u>	<u>2,220,608</u>

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

The financial statements on pages 18 to 37 were approved by the board on 3 November 2022 and authorised for issue on its behalf by:



J Montgomery - Chairman

Focus Birmingham

STATEMENT OF CASH FLOWS

For the year ended 31 March 2022

	Note	2022 £	£	2021 £	£
CASHFLOWS FROM OPERATING ACTIVITIES					
Net (expenditure) / income for the year		(30,692)		578,678	
Adjustments for:					
Depreciation and amortisation		137,887		128,005	
Investment income		(57,352)		(82,007)	
(Profit)/loss on disposal of fixed assets		(6,100)		-	
Decrease / (increase) in debtors		194,888		(226,196)	
Increase in creditors		43,611		87,156	
NET CASH INFLOW FROM OPERATING ACTIVITIES		282,242		485,636	
CASHFLOWS FROM INVESTING ACTIVITIES:					
Distribution received from joint venture	57,217		80,760		
Interest received	135		1,247		
Investment in subsidiary	(100)		-		
Purchase of intangible assets	(59,976)		-		
Purchase of tangible assets	(172,998)		(40,638)		
Proceeds on sale of tangible assets	6,500		-		
NET CASH (SPENT) / RECEIVED ON INVESTING ACTIVITIES		(169,222)		41,369	
CHANGE IN CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS		113,020		527,005	
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE BEGINNING OF THE YEAR		1,122,582		595,577	
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE END OF THE YEAR	15	1,235,602		1,122,582	

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2022

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Focus Birmingham 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 notes.

During the year Focus Birmingham formed a new subsidiary, Focus Care and Support Limited. The results of the subsidiary have been not been consolidated due to the fact that they are not material to the group.

GOING CONCERN

The charity has prepared detailed budgets which indicate that the charity has sufficient resources in order to meet its liabilities as they fall due and on that basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In applying the accounting policies, the Trustees have made critical accounting judgements, estimates and assumptions about the carrying amount of the assets and liabilities. These estimates and assumptions are based on historical experience and are reviewed on a continual basis. The critical accounting judgements, estimates and assumptions that have a material effect on the amounts recognised in the financial statements for both the current and next financial years are discussed below.

Judgements:

The Trustees annually review legacies received and potentially receivable and are firmly of the view that legacies should not be recognised until a clear indication of the amounts to be received is known.

The Trustees have taken the view that a provision is required against the VAT recovered in the event that the partial exemption rate estimated is not achieved.

Estimates:

Depreciation and amortisation are estimated to write off the cost of all tangible and intangible fixed assets over their estimated useful lives, as set out in the accounting policies on the following page.

INCOME

All income is accounted for when the charity has entitlement to the funds, the probability of receipt and the amount is measurable.

Income from collection boxes is recognised when it is received from the collection agents.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2022

INCOME (CONTINUED)

Income from legacies is recognised on an accruals basis to the extent that the charity has been notified that it is a beneficiary and that there is a clear indication of the amounts involved. Investment income is accounted for on a receivable basis.

Corona Virus Job Retention Scheme income for staff furloughed during the year is recognised on an accruals basis.

Other income is included in the financial statements on an accruals basis.

EXPENDITURE

Expenditure is accounted for on the accruals basis when a legal or constructive obligation is incurred. The cost of irrecoverable value added tax is included with the item of expense to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the charity's objects including both the direct costs and support costs relating to these activities.

Support costs which include central functions have been allocated to cost categories on a basis consistent with resources employed e.g. staff hours.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at cost and amortised over the estimated useful life of the asset.

Profits and losses on the sale of intangible assets are included in the Statement of Financial Activities in the year of realisation.

AMORTISATION

Amortisation is estimated to write off the cost of all intangible fixed assets over their estimated useful lives on the following basis:

Software	25% straight line
----------	-------------------

TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost. Minor expenditure on plant, furniture, fixtures and fittings and computer and technical equipment is charged to revenue in the year of acquisition.

Profits and losses on sales of tangible assets are included in the Statement of Financial Activities in the year of realisation.

DEPRECIATION

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Leasehold building improvements	Over 25 years
Plant, furniture, fixtures & fittings	10% - 20% straight line
Motor vehicles	20% straight line
Computer and technical equipment	25% straight line

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2022

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

DEBTORS

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

CASH AND CASH EQUIVALENTS & CURRENT ASSET INVESTMENTS

Cash and cash equivalents includes cash and monies on short term deposit.
Current asset investments represent deposits with original maturities of less than one year.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments and are not considered to be of a complex nature. Such financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PENSION SCHEMES

Focus Birmingham contributes to two defined contribution group personal pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable. Differences between contributions payable in the year and contributions actually paid are shown in either accruals or prepayments in the Balance Sheet.

FUNDS

Unrestricted funds:

General fund

This fund represents accumulated surpluses arising from the charity's activities and is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated fund – Fixed asset fund

This fund, which equates to the net book value of unrestricted tangible fixed assets, has been set aside from the remaining general funds.

Restricted funds:

These are funds to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2022

VOLUNTARY HELP AND GIFTS IN KIND

No value has been put on the voluntary help received during the year; various services benefit from the help given by the 60 volunteers who were registered with the organisation at 31 March 2022. Individual gifts in kind of significant value would be valued at estimated cost to the donor and included in the financial statements; however the value of small gifts is not quantifiable.

INVESTMENTS

Fixed asset investments are recorded at cost. The investment in TLC Lotteries is reported at the cost of acquiring one third of the share capital of the joint venture with two unrelated charities. This is a similar value to fair value.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1 DONATIONS AND LEGACIES

	2022 £	2021 £
Donations and grants	245,555	478,835
Legacies	106,954	66,896
	<u>352,509</u>	<u>545,731</u>
	<u><u>352,509</u></u>	<u><u>545,731</u></u>

2 INVESTMENT INCOME

	2022 £	2021 £
Short term deposits – interest receivable	135	1,247
Income from joint venture	57,217	80,760
	<u>57,352</u>	<u>82,007</u>
	<u><u>57,352</u></u>	<u><u>82,007</u></u>

3 TOTAL EXPENDITURE

	Staff costs £	Other direct costs £	Allocated costs £	2022 £	2021 £
Generating voluntary income	86,388	14,709	2,581	103,678	64,227
Multiple disability	1,861,635	563,517	152,341	2,577,493	2,367,525
Low vision	104,438	128,550	19,416	252,404	224,665
Community	263,030	48,124	7,271	318,425	254,873
Information and advocacy	-	11,579	1,806	13,385	25,219
	<u>2,315,491</u>	<u>766,479</u>	<u>183,415</u>	<u>3,265,385</u>	<u>2,936,509</u>
	<u><u>2,315,491</u></u>	<u><u>766,479</u></u>	<u><u>183,415</u></u>	<u><u>3,265,385</u></u>	<u><u>2,936,509</u></u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

3	TOTAL EXPENDITURE (continued)	Charitable activities £	Raising funds £	Total 2022 £	Total 2021 £
	SUPPORT COSTS				
	General office	199,085	5,188	204,273	211,788
	Finance office	142,141	3,705	145,846	91,493
	Human Resources	146,823	3,826	150,649	164,739
	Information Technology	67,649	1,763	69,412	64,408
	Central Resources	290,675	7,575	298,250	199,791
	Total	846,373	22,057	868,430	732,219
	Other direct costs include:			2022 £	2021 £
	Depreciation and amortisation				
	Owned assets			137,887	128,007
	Auditor's remuneration (including irrecoverable VAT)				
	For audit services			14,190	12,000
	For other services – Tax			1,950	1,320
	Operating leases				
	Hire of plant and machinery			3,840	3,090
	Rental of premises			164,690	164,690

Information and advocacy expenditure represents the costs incurred in making the public aware of the needs of blind or partially sighted people and the range of activities and services provided by the charity.

Support costs and administration expenses have been apportioned to services on the basis of staff costs incurred by those services. Support costs include the human resource, finance and information technology departments and general office expenses represent the cost of managing the charity and include the costs of the Chief Executive.

Costs above include non-recoverable VAT.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

4	EMPLOYEES	2022 No.	2021 No.
	Fundraising	2	2
	Multiple Disability	89	91
	Low Vision	3	3
	Community	9	7
	Departmental Support	24	18
	Average during year	127	121

Average number of employees includes casual workers whose salary costs are included below.

Staff costs	2022 £	2021 £
Wages and salaries	2,084,235	1,962,376
Social security costs	144,301	129,549
Other pension costs	86,954	85,279
	2,315,490	2,177,204

Unpaid pension contributions as at 31 March 2022 were £12,559 (2021: £11,821). These were paid post year end.

There was 1 employee whose annual earnings (including taxable benefits in kind) exceeded £60,000 (2021: no employees); there were pension contributions of £3,067 for that employee (2021: £nil).

The table below shows the annual earnings of higher paid employees:

Annual earnings	2022 No.	2021 No.
£60,000 - £60,999	1	-

The key management personnel of the charity are those having authority and responsibility delegated to them by the Trustees, for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, including employer's national insurance contributions and contributions to the pension scheme, were £212,473 (2021: £181,411).

During the year to 31 March 2022 there were no contractual termination payments in respect of redundant roles (2021: £10,726 payments in respect of 8 redundant roles).

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

5 TRUSTEES' EXPENSES

In accordance with the Articles of Association, the members of the Board of Trustees do not receive any remuneration from the charity. No travel expenses were reimbursed during the period. Indemnity insurance for Trustees and Officers, providing £1m (2021: £1m) of cover has been purchased at a cost of £2,800 including IPT (2021: £2,182).

6 INTANGIBLE FIXED ASSETS

	£
At 1 April 2021	-
Additions	59,976
Amortisation	(7,497)
At 31 March 2022	<u>52,479</u>

Intangible Fixed Assets comprises software developed to deliver the befriending proposition.

7 TANGIBLE FIXED ASSETS

	Short leasehold Building improvements £	Plant, furniture fixtures and fittings £	Motor vehicles £	Computer and technical equipment £	Total £
Cost:					
1 April 2021	1,376,608	461,339	267,520	124,898	2,230,365
Additions	132,030	22,998	-	17,970	172,998
Disposals	-	-	(11,932)	-	(11,932)
31 March 2022	1,508,638	484,337	255,588	142,868	2,391,431
Depreciation:					
1 April 2021	717,615	355,108	221,978	58,500	1,353,201
Charge for the year	46,292	38,463	20,305	25,330	130,390
Disposals	-	-	(11,532)	-	(11,532)
31 March 2022	763,907	393,571	230,751	83,830	1,472,059
Net book value:					
31 March 2022	744,731	90,766	24,837	59,038	919,372
31 March 2021	658,993	106,231	45,542	66,398	877,164

Leasehold Building Improvements consists of refurbishment and expansion of the Resource Centre Building and the Elizabeth Gunn Centre.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

8 INVESTMENTS

	Investment in joint venture £	Investment in subsidiary £	Total investment £
At 1 April 2021	5,000	-	5,000
Additions	-	100	100
	<u>5,000</u>	<u>100</u>	<u>5,100</u>
At 31 March 2022	<u>5,000</u>	<u>100</u>	<u>5,100</u>

Investment in joint venture

Proportion of Issued ordinary shares held %
TLC Lotteries Limited
33.3

TLC Lotteries Limited is a trading company incorporated in England and Wales and promotes a commercial lottery game, which aims to generate profits for the benefit of its affiliated charities.

As at 31 March 2022 the charity's share of the Company's profit was £57,217 (2021: £80,760) and net assets as at the date of the company's last audited accounts (31 December 2021) were:

Represented by:	£
Share of gross assets	93,691
Share of gross liabilities	(42,953)
	<u>50,738</u>

Investment in subsidiary

During the year Focus Birmingham formed a subsidiary, Focus Care and Support Limited, a company incorporated in England and Wales and acquired 100% of its share capital. During the year the subsidiary did not have any trading results but work has been ongoing to transfer local authority and health care contracts into the company.

At 31 March 2022 Focus Care and Support had assets of £70,071 and liabilities of £69,971.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

9 DEBTORS: Amounts falling due within one year

	2022 £	2021 £
Fees and grants receivable	236,843	377,211
Amounts due from subsidiary undertaking	69,971	-
Other debtors	28,709	-
Prepayments and accrued income	55,083	208,283
	390,606	585,494

10 CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Taxation and social security	32,355	31,697
Amounts owed to subsidiary undertaking	100	-
Other creditors	80,920	78,122
Accruals	148,206	53,690
Deferred income	78,743	118,621
	340,324	282,130

11 CREDITORS: Amounts falling due after more than one year

	2022 £	2021 £
Deferred income	72,919	87,502

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

11 CREDITORS: Amounts falling due after more than one year (continued)

	2022 £	2021 £
Balance at 1 April 2021	206,123	134,290
Income deferred in the year	14,046	104,038
Deferred income released to SOFA	(68,507)	(32,205)
Balance at 31 March 2022	151,662	206,123

Deferred income includes lease income paid in advance amounting to £87,502 (2021: £102,085) which will be recognised as income in the SOFA over the life of the lease (6 years remaining) of which £14,583 will be recognised in 2022/23.

12 RESTRICTED FUNDS

	Fixed Assets £	Other £	Total 2022 £
1 April 2021	147,912	303,253	451,165
Grants & Donations received	-	30,312	30,312
Expenditure before transfers	(40,623)	(8,565)	(49,188)
Transfer	187,184	(187,184)	-
31 March 2022	294,473	137,816	432,289
	Fixed Assets £	Other £	Total 2021 £
1 April 2020	145,169	78,332	223,501
Grants & Donations received	-	243,784	243,784
Expenditure before transfers	(28,451)	(911)	(29,362)
Balance sheet reclassification	-	13,242	13,242
Transfer	31,194	(31,194)	-
31 March 2021	147,912	303,253	451,165

The restricted fixed assets fund comprises grants and donations received specifically to fund the purchase of fixed assets. This fund will be amortised in line with the depreciation of the relevant fixed assets.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

12 RESTRICTED FUNDS (continued)

Other restricted funds comprise sundry grants, legacies and donations for specific purposes. As at 31 March 2022 the following amounts were held:

	£
Low Vision Funds	41,795
Sutton Site Project	16,394
Emotional Support for Children	3,517
Low Vision Equipment	12,401
Flooring	8,750
Other	733
Community Services	38,645
Sports and Social Club Development	34,617
Other Befriending Projects	4,028
Day Care Services	57,376
Building Enhancement	17,344
Grounds Enhancement	8,898
Hub Connectivity	10,000
Group Activity Funds	21,134

13 UNRESTRICTED FUNDS

	2022 £	2021 £
General fund:		
1 April 2021	1,041,151	599,065
Net (expenditure) / income for the year before transfers	(11,816)	351,014
Transfer from Designated – fixed asset fund	50,914	91,072
31 March 2022	<u>1,080,249</u>	<u>1,041,151</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

13 UNRESTRICTED FUNDS (continued)

	£	£
Designated fund – Fixed Asset Fund		
1 April 2021	728,292	819,364
Transfer to General fund	(50,914)	(91,072)
31 March 2022	<u>677,378</u>	<u>728,292</u>

A transfer to the designated fixed asset fund in the charity is made so that the fixed asset fund equals the net book value of its own tangible fixed assets excluding fixed assets represented by the restricted fund.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Total liabilities £	Total net assets £
March 2022				
Restricted funds	294,473	137,816	-	432,289
Unrestricted funds				
- General fund	5,100	1,488,392	(413,243)	1,080,249
- Designated funds	677,378	-	-	677,378
	976,951	1,626,208	(413,243)	2,189,916
March 2021				
Restricted funds	147,912	303,253	-	451,165
Unrestricted funds				
- General fund	5,000	1,405,783	(369,632)	1,041,151
- Designated funds	728,292	-	-	728,292
	881,204	1,709,036	(369,632)	2,220,608

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

15 ANALYSIS OF CASH AND CASH EQUIVALENTS & CURRENT INVESTMENTS

	2022 £	2021 £
Cash at bank and in hand	1,035,602	1,022,582
32 day notice account	<u>200,000</u>	<u>100,000</u>
Total cash and cash equivalents	<u><u>1,235,602</u></u>	<u><u>1,122,582</u></u>

16 LEASING OBLIGATIONS

The total future minimum lease payments under non-cancellable operating leases for plant and machinery are as follows:

	2022 £	2021 £
Amounts due:		
Within one year	7,513	922
Between one and five years	<u>10,597</u>	<u>-</u>
	<u><u>18,110</u></u>	<u><u>922</u></u>

The charity operates from premises in Woodville Road, Harborne, Birmingham. Such premises are rented from BRIB (note 18) under a 75 year lease commencing in 1996. An annual rental of £164,690 is payable, but under the terms of the 1996 transfer agreement BRIB provides grants to the charity to offset this expenditure so the net cost to Focus Birmingham is £nil.

17 CAPITAL COMMITMENTS

At 31 March 2022 the charity had a capital commitments of £23,883 (including irrecoverable VAT) to refurbish Sight Loss Support Services (2021: £147,097 to refurbish Hub A).

18 CONNECTED ORGANISATIONS

The principal connected organisation is as follows:

The Birmingham Royal Institution for the Blind (“BRIB”)

Three members of the Focus Board are also members of the BRIB Board. BRIB is Focus Birmingham’s landlord and provides regular grants at least equal to the annual rent paid for the buildings used at the Harborne site.

Grants received for rent during the year equalled £164,690 (2021: £164,690) and rent paid was £164,690 (2021: £164,690). During the year ended 31 March 2021 BRIB awarded Focus Birmingham £26,000 for the acquisition of the optical coherence tomography machine and £121,097 for refurbishment work.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

19 RELATED PARTY TRANSACTIONS

The charity owns a third share of TLC Lotteries Limited, a trading company which is jointly controlled by Focus Birmingham, Acorns Children's Hospice Trading Limited and The Hospice Charity Partnership (formerly St Mary's Hospice), under the terms of a joint venture agreement.

Transactions for the year comprised:

	2022 £	2021 £
TLC Lotteries Limited	57,217	80,760
	<u>57,217</u>	<u>80,760</u>

The charity owns 100% of the share capital of Focus Care and Support limited. During the year the subsidiary received £69,971 from HMRC which is due to Focus Birmingham. There is £100 payable by Focus Birmingham to Focus Care and Support in respect of unpaid share capital.

20 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The address of the charity's registered office and principal place of business is 48-62 Woodville Road, Harborne, Birmingham, B17 9AT.

21 FINANCIAL INSTRUMENTS

	2022 £	2021 £
The carrying amount of the group and company's financial instruments at 31 March were:		
Financial assets		
Debt instruments measured at amortised cost	234,344	498,308
	<u>234,344</u>	<u>498,308</u>
Financial liabilities		
Debt instruments measured at amortised cost	229,127	130,612
	<u>229,127</u>	<u>130,612</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

22 PRIOR YEAR FUND ANALYSIS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
INCOME FROM:			
Donations and legacies	288,705	257,026	545,731
Other trading activities:			
- fundraising	1,293	-	1,293
Investments	82,007	-	82,007
Charitable activities:			
- multiple disability	2,272,446	-	2,272,446
- low vision	215,151	-	215,151
- community	275,478	-	275,478
Other income			
Coronavirus Job Retention Scheme	108,498	-	108,498
Lease premium	14,583	-	14,583
TOTAL INCOME	3,258,161	257,026	3,515,187
EXPENDITURE ON:			
Raising funds:			
- costs of generating voluntary income and fundraising activities	64,227	-	64,227
Charitable activities:			
- multiple disability	2,339,074	28,451	2,367,525
- low vision	224,511	154	224,665
- community	254,116	757	254,873
- information and advocacy	25,219	-	25,219
	2,842,920	29,362	2,872,282
TOTAL EXPENDITURE	2,907,147	29,362	2,936,509
NET INCOME BEING NET MOVEMENT IN FUNDS	351,014	227,664	578,678
RECONCILIATION OF FUNDS:			
FUND BALANCES AT 1 APRIL 2020	1,418,429	223,501	1,641,930
FUND BALANCES AT 31 MARCH 2021	1,769,443	451,165	2,220,608

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

23 EVENTS SINCE THE BALANCE SHEET DATE

There have been no events since the balance sheet date that materially affect the position of the company.

Accounts

Focus Birmingham

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2021

Charity No. 1065745
Company Registration No. 3353444
Registered in England and Wales

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Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

The Trustees, who are also Directors of the Charitable Company, present their annual report and audited financial statements of the Company for the year ended 31 March 2021. As a Small Charitable Company, the Trustees have taken advantage of the exemption of not providing a Strategic Report.

TRUSTEES

The following Trustees have served since 1 April 2020:

Mr C Gascoigne
Ms V Griffiths
Dr R Hindle
Mrs J McDougall
Ms M Tsaloumas
Mr J Montgomery (Chairman)
Ms S Markham
Miss Z Allen-Robinson
Mr J Feehan
Mr M Jandu

REGISTERED OFFICE

Focus Birmingham
48-62 Woodville Road
Harborne
Birmingham
B17 9AT

ABOUT FOCUS BIRMINGHAM

Focus Birmingham is a registered charity and the biggest provider of care and support services to those with a visual impairment in Birmingham. There are 28,600 people in Birmingham living with sight loss and a predicted increase of 16% by 2030.

The charity was founded in 1998, previously operating under the auspices of BRIB (Birmingham Royal Institution for the Blind).

The organisation employed 110 staff on permanent or fixed term contracts at 31 March 2021 and provided support to blind, visually impaired and those with profound disabilities on over 25,000 occasions in 2020-21.

The charity's purpose is to provide high quality, innovative services to blind, visually impaired and those with profound disabilities across the West Midlands. It is rapidly developing its reputation as a centre of excellence, developing its services and working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

ABOUT FOCUS BIRMINGHAM (CONTINUED)

Focus Birmingham aims to fulfil this objective by:

- Providing expert care, support, advice and information to people affected by sight loss or profound disability in a number of specialist fields including optometry, rehabilitation, community support and direct care.
- Assisting people in a holistic way to enhance their lives through multi-disciplinary approaches and by involving and supporting their families and carers.
- Raising awareness of the issues people with visual impairment or profound disabilities may face and campaigning for change when appropriate.

Focus Birmingham has a formal relationship with two other organisations:

- Birmingham Royal Institution for the Blind ("BRIB"). Three Focus Birmingham Trustees are entitled to be members of the BRIB Board.
- Three Local Charities ("TLC") Lottery. Focus Birmingham owns one third of the Lottery alongside Acorns Children's Hospice and The Hospice Charity Partnership (formerly St Mary's Hospice). Focus has the right to appoint two members of the TLC Board, including a trustee.

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM

Focus Birmingham is a registered charity (No.1065745) and a company limited by guarantee registered in England and Wales (No. 3353444) with its own constitution - the 'Memorandum and Articles of Association' as amended in July 2016 and updated and further amended in July 2021. It is entered in the Central Register of Charities as Focus Birmingham. The company is referred to as such, or as the "charity", "the charitable company" or "Focus".

The Trustees of Focus Birmingham are responsible for overseeing the management and administration of the charity and have ultimate responsibility for the charity's activities. The Trustees are also the Directors of the company.

Trustees join as co-opted members at the invitation of the Board of Trustees. Induction and training is available for all Trustees.

The role of the Board of Trustees is to:

- Ensure that Focus Birmingham acts in accordance with its Memorandum and Articles, charity law, company law, and other relevant legislation or regulations.
- Ensure that Focus Birmingham applies its resources exclusively in pursuance of its objects ("the relief of blind and partially sighted people and those with other disabilities and in particular the promotion of and assistance with services for and with blind and partially sighted people and disabled people to enhance their quality of life").
- Provide strategic direction to the organisation, setting overall policy, setting targets and evaluating performance against agreed targets.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)

- Safeguard the good name and values of the charity.
- Protect and manage the property of the charity and to ensure the proper investment of Focus Birmingham's funds.
- Oversee the financial affairs of the charity.

The Board are fully aware of the revised Charity Governance Code which was issued in July 2017, and are taking steps to ensure compliance with its requirements where considered appropriate.

During the year the full Board of Trustees met quarterly and all meetings were quorate. The Board also operates three subcommittees, which also meet quarterly, with current membership being:

Finance and Audit

Dr R Hindle
Mr C Gascoigne
Mrs J McDougall

Contracts, Performance and Workforce

Mr J Montgomery
Ms S Markham
Ms V Griffiths
Mr M Jandu
Mr C Gascoigne

Business Development

Mrs J McDougall
Mr J Feehan
Miss Z Allen-Robinson
Ms M Tsaloumas

All Committees have a nominated Chair, who is the first named trustee in the above lists; terms of reference for each Committee are in place and were reviewed and updated during the 2019-20 financial year.

Post year end, the Contracts and Performance and Workforce Development subcommittees were merged to form one subcommittee, Contracting, Performance and Workforce, with Mr J Montgomery as Chair.

Indemnity insurance for Trustees and Officers, providing £1m (2020: £1m) of cover has been purchased at a cost of £2,182 including IPT (2020: £1,897).

The day-to-day management of the charity is delegated to the charity's paid staff, and in particular to the Senior Management Team, whose members during the year were:

- | | |
|---|---------------|
| • Chief Executive | – K Griffiths |
| • Director of Services / Deputy Chief Executive | – C Burke |
| • Financial Controller | – L Smith |
| • Head of Workforce and HR | – M Lawrence |

The key management remuneration policy is set by the Finance & Audit Committee and is reviewed on an annual basis as part of the budget-setting process.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

FOCUS BIRMINGHAM SERVICES

During the year 2020/21, Focus Birmingham provided a wide range of services including:

- **Sight Loss Support services:** we offer a comprehensive range of support and clinical services for people with a visual impairment including low vision assessments, emotional support, counselling, befriending services and community and social activities. We offer a holistic joined up approach to meet the individual's needs and improve their way of life.
- **Day service provision:** we provide personalised support through our day service for people with profound and complex conditions focusing on providing expert care and an engaging activities programme to improve their independence and wellbeing.
- **Supported living:** we provide personalised support through our specialist supported living scheme for visually impaired people focusing on enabling them to live independent, happy and healthy lives.

The beneficial impact of the wide range of vital services that Focus delivers can be demonstrated by the case studies of clients whom Focus supports.

Case Study: Sight Loss Support – 'Focus activities have given me a second lease of life'

Focus Service User P explains the importance of communication during the COVID-19 lockdown and how Focus has helped her during this difficult time.

P explains: "I really enjoy being in the Whatsapp group because I can communicate with other like-minded individuals and the Focus staff are really approachable. Focus counsellor, Nicky has been great with her 'over the phone' counselling sessions which has helped me manage my wellbeing during lockdown. Staff hold regular activities within the group which help stimulate the mind, such as quizzes, riddles, debates and lots more".

P adds: "I feel valued and supported by everyone in the group, we all help each other which is something I find inspiring. The group is a digital support line and it's really heightened my I.T skills, without the group I would feel lost. Being in the group has made me feel more positive, we are like one big family looking out for each other. During a challenging time like this it's important to be around like-minded people who are there to support you".

P goes on to say: "The group has helped me a lot whenever I feel lonely and the constant messages of hope keeps me going. When lockdown was announced a year ago my anxiety went through the roof and I was worried about isolation and not being able to connect with people. I think Focus has given me a second lease of life with the activities they host".

P adds "The online yoga classes have given me focus, strength, positivity and balance in coping with my anxiety. I enjoy it so much I am now doing more advanced classes. The activities provided by Focus have given me consistency and structure to weeks in lockdown. Technology support has helped me access the Zoom and Microsoft platforms which I have never used before lockdown".

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

Case Study: Day Services – Enabling individuals to achieve their full potential

J began attending the Focus Birmingham Complex Needs Day Service when he was 19 years of age. He joined direct from Fox Hollies School with whom the Focus Complex Needs Service (CNS) team have a strong ongoing relationship, supporting several of their former pupils over many years.

The Focus Transition Team worked with staff from the school to ensure a smooth transition took place and created a tailored care package for J on his arrival into the Day Service.

J's mother says "J attends the Focus day service three times a week and has full access to a wide range of activities. The opportunities available to J allow him to socialise with like-minded individuals and create new friendships. The support staff are amazing as they understand his support needs, enabling him to achieve his full potential".

Focus CNS specialist staff work with individuals and their families to create person-centred programmes promoting choice and control to support emotional and physical wellbeing. At Focus we work together to find the right methods of communication for all the people we support.

J has settled in very well and is a popular individual amongst staff and service users. His mother adds "He's always keen to come to the centre and we are very grateful for the support we as a family, and J, receives from the team at Focus Birmingham".

—

Case Study: Supported Living – Braille translator talks about her journey through life with sight loss

D was born with sight loss as a result of her premature delivery. She attended a specialist nursery in Bromsgrove and ended her studies at Queen Alexandra College in Birmingham.

Registered blind and struggling to find work, didn't stop D making a difference. D volunteered and worked to translate children's books into braille versions. She was also part of an amazing project funded and commissioned by BBC WM, where as part of a small team she would listen to local news items, summarise and translate into braille for people with sight and hearing loss – she went on to do this for around 20 years.

Still using her braille skills D worked for the National Library for the Blind and making copies of books for people with sight loss to access. Wanting a change D then worked in an industrial setting making small car parts for automotive companies. D has spent most of her professional life supporting people with sight loss by using her skillset in braille. This work has always been important to her and the difference she has helped to make to the lives of others.

D was first introduced to Focus Birmingham's supported living scheme in Kings Norton, Millward Place, in 2015 after attending the hospital for chemotherapy. Her nurse told her about Focus and how the charity could help. D said, "My need was simple. I knew I needed support and Focus Birmingham helped me to continue living independently with the added assurance of support if I needed it. As well as support, I got to make new friends, and have a great sense of comfort. Focus staff also help me with my medication, reading correspondence, general support and provide me with the tools to maintain my independence." D goes on to say, "Living at Millward Place has been such a great experience for me, I am in a safe environment, people to call on for support and amazing people I call friends".

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Our primary purpose is to continue supporting our service users during these unprecedented times by providing safe, face-to-face services whilst adapting and developing fresh content to utilise on our online platforms.

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Our mission is to be... **“a leading charity providing high quality, innovative services to blind, visually impaired and disabled people in Birmingham and the wider area. We are a centre of excellence, working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.”**

The strategic objectives agreed by the Board to direct the priorities of the organisation over the next three years remain valid:

Objective One: To offer **high quality services** and support to people, based on their needs and planned in partnership with individuals, their families and carers.

Objective Two: To work with colleagues and partners to **improve access to services**: making sure that our service users reflect the communities that we support and extending our reach to meet growing populations of need.

Objective Three: To build and maintain an organisation that reflects our values and enables flexibility for growth and change within a **financially sustainable model**.

The major changes instigated by the charity in recent years dealt with structural improvement and internal reorganisation that are now fully embedded and Focus has now turned to the development of services and facilities of which a number of significant improvements have been delivered in all areas of the charity. These include:

- Mobilisation of all services to operate remotely when required;
- Development of significant digital content for on-line platforms;
- Extensive refurbishment of Day Service facilities;
- Considerable improvements to facilities in all areas of the site;
- Introduction of a completely new catering offering;
- Introduction of ParentPay system to augment the catering service;
- Development of a technically-advanced, custom-specified telephone befriending platform to reach more people suffering from social isolation and to encourage independence;
- Development of a commercial quality e-learning platform;
- Development of a commercial quality training course authoring system;
- Creation of a Group Counsellor role and counselling clinics;
- Further developments of our HR system and utilisation as a communication channel;
- De-risking of the charity through the outsourcing of payroll processing and payment;
- Introduction of electronic payslips;
- Creation of a Health & Wellbeing forum;
- Creation of an Equality, Diversity and Inclusivity forum;
- Updated employment contracts for every member of staff;
- Continued support of other charities through the Covid-19 pandemic.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

FUTURE PLANS

The forecast for the number of people with visual impairment and other complex disabilities continues to rise with a reciprocal demand for services to support them in order that they may continue to live independent lives.

The Senior Management Team is committed to developing a comprehensive strategy to expand services and increase access that will improve the impact for people affected by sight loss and other complex disabilities. This will include:

- An ongoing review of all of our resources to ensure that they are fit for purpose and cost effective, including the frontline delivery facilities, transport fleet and equipment;
- Developing capacity to meet the growing demand for our specialist services;
- Continuing development of online content for delivery via our newly created digital channels;
- Extensive refurbishment of all Day Service facilities;
- Introduction of safety flooring throughout the client areas to improve safety and hygiene;
- Installation of controlled, automatic doors to enhance security within the site;
- Refurbishment of the client dining facilities to enhance the client dining experience;
- Introduction of a Purchase to Pay, Purchase Ordering system;
- Significant plant updates including new water tanks and boilers;
- Introduction of a digital Collection Box management system including 'chipped' collection boxes;
- Upgrading of our Donor CRM system;
- Work towards gaining Cyber Essentials certification;
- The adoption of a cloud-based IP based telephony system;
- Conducting a comprehensive staff survey and developing action plans to address any concerns identified;
- Developing our Learning & Development platform including authoring courses for commercial exploitation;
- The broadening of our Learning & Development content library to ensure every member of staff has access to the e-learning tools they require in order that they are equipped with the knowledge and skills required to fully benefit our clients;
- Further development of our Community Services programmes to achieve the prevention outcomes agenda set by Birmingham City Council and the expansion our wellbeing offer with specific new posts;
- Building on our partnership working with our other local sight loss support charities championing the creation of a Birmingham Sight Loss Support Partnership;
- Further development of the Group Counselling activities;
- Further development and integration of our website to support our fundraising initiatives and improve engagement with all stakeholders;
- Widen the scope of the Equality, Diversity and Inclusivity working group to engage with external partners to ensure we embed a fully inclusive culture and recognise the value of a diverse workforce
- Appoint Health and Wellbeing champions to ensure our staff are fully supported with any health or wellbeing concerns;
- Further develop our fundraising capability with the creation of new dedicated roles to improve the inflow of unrestricted income.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

CONTRIBUTION OF VOLUNTEERS

Volunteers are an essential part in the delivery of our services and the support we offer to vulnerable people. Although during the pandemic lockdown we could not fully utilise our volunteer base, we still have approximately 100 active volunteers who support our activities and events. A new Volunteer Co-ordinator has joined our team and is actively developing a strategy to ensure volunteers are fully embedded into the wider workforce and their contribution recognised. With the new befriending platform we are actively recruiting and training more volunteers and expect our volunteer cohort to grow significantly over the next year.

In addition to these volunteers, we provide support to student placement and work experience schemes throughout the year in all service areas and are working to create opportunities for people to work with us to develop skills to support people with visual impairment and other disabilities.

GENDER PAY REPORTING

Focus Birmingham employs less than 250 individuals and consequently does not have to mandatorily comply with the reporting of the Gender Pay gap. However, the Board are committed to equality in every area of the charity, including gender pay equality and can report that the median gender pay gap in favour of females at 31 March 2021 was 1.1% and the mean gender pay gap in favour of males at 31 March 2021 was 5.7%, which compares favourably with published information from other organisations in our sector.

FUNDRAISING CODE

Focus Birmingham is registered with the Fundraising Regulator, and follows the recommendations of the Fundraising Code in all material respects. During the financial year 2020/21, we did not outsource our Trusts and Grants fundraising activities to a 3rd party. No formal complaints regarding fundraising were received during the year.

RISK MANAGEMENT

The Trustees have considered risks and risk management throughout the year as part of the business of Board and committee meetings. The principal area for attention remains the potential reduction of external funding from Local Authorities and the NHS. The Trustees and Board conducted a comprehensive review of key areas of risk during 2019/20 and developed a new regime following Charity Commission guidance, although the following fundamental areas of risk to the charity remain constant:

1. **Risk:** Vulnerability due to reliance on external funding associated with local authority and NHS contracts.

Mitigation: Focus Day Centre positioned as a specialist provider for people who are entitled to social care funding under the Care Act 2014. The service is increasingly providing placements funded by the NHS (under Continuing Healthcare Criteria) or through individual and personal budgets reducing the likelihood and impact of reductions in funding for individuals.

2. **Risk:** Focus holds inadequate reserves to support service delivery when contracts are reduced or withdrawn.

Mitigation: Reserves policy actively reviewed against the risk profile of the organisation's business.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

RISK MANAGEMENT (CONTINUED)

3. **Risk:** Changes to national or local procurement policies relating to health and social care services may cause either reduced income or mandatory increased costs of delivery.

Mitigation: The Trustees and senior managers are well informed on existing and proposed arrangements for commissioning and funding health, care and support services and have built good working relationships with commissioners. Focus continues to deliver a respected and valued service to local authority and NHS commissioners.

4. **Risk:** The charity fails to meet its regulatory or contractual obligations (as set out by the Care Quality Commission, the NHS, the General Optical Council and other regulatory bodies) resulting in loss of income and/or reputation damage.

Mitigation: The Senior Management Team are suitably qualified and experienced to ensure that services are delivered effectively and fulfil all such obligations. Compliance and performance are monitored monthly by the Senior Leadership Team and on a quarterly basis by Trustees through the Contracts and Performance Committee (now the Contracting, Performance and Workforce Committee).

5. **Risk:** Services are closed for a period of time due to the effects of a pandemic and funding is not received as a result.

Mitigation: The reserves policy, as noted in Risk 2 above, ensures that the organisation has a sufficient level of reserves to cover a loss of income and the Senior Management Team would act quickly to mitigate any long-term effects.

IMPACT OF BREXIT

Focus Birmingham is a local charity operating exclusively in the West Midlands and its operations are not directly reliant on activities emanating from or influenced by the EU and therefore its exposure to Brexit implications are limited. However, as with other organisations from every sector, it is feasible that Focus could be affected indirectly as a result of leaving the EU and therefore we have reviewed our activities and have concluded that there will be no material impact on the charity and any potential issues that have been identified can be alleviated through adopting alternative methods and processes.

IMPACT OF COVID 19

Focus Birmingham delivers a variety of services in support of local people affected by sight loss and other complex conditions and its income is therefore diverse, although the majority still emanates either directly or indirectly from statutory bodies. Whilst Focus has been affected by the pandemic, due to its income profile and the rapid realignment of its services to a predominately online delivery model, coupled with the effective management of its cost base, the situation yielded a negligible impact on the organisation as a whole although clearly it has affected our client base significantly.

As a result of the ongoing pandemic, the Trustees have reviewed income and expenditure and cash flow forecasts based on different scenarios to ensure that the organisation can continue as a going concern. These forecasts demonstrate that the charity is well placed to weather a longer-term impact and the Trustees are confident that the effects would be mitigated by the Senior Management Team. The accounts have therefore been prepared on the going concern basis.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

PRINCIPAL FUNDING SOURCES

The principal funding sources during the year have been as follows:

- Specific funding contracts with Birmingham City Council Adults and Communities Department (including 'spot purchases' for placements in Day Services and grant aid for the Community Services);
- Specific contracts with NHS bodies (e.g. Clinical Commissioning Groups and NHS England);
- Grants from Charitable Trusts;
- Donations, bequests and money raised through fundraising activities;
- Grants from the Birmingham Royal Institution for the Blind (BRIB);
- Income from Partnerships such as 'TLC Lottery';
- Income from service users with Individual Budgets for social care (awarded by their local authority);
- Income from the Corona Virus Job Retention Scheme.

FINANCIAL REVIEW

Income for the year increased by £289,707 to £3,515,187 while expenditure decreased by £334,505 to £2,936,509. As a result, a surplus on business activities of £578,678 has been made compared to a deficit last year of £45,534.

More detail regarding these headline areas is noted below:

Income

Income from charitable activities decreased from £2,810,614 to £2,763,075; a decrease of £47,539 compared with an increase last year of £111,703. This was due to a combination of lost revenue from multiple disability service user vacancies, which could not be filled during the pandemic closure, and lost transport revenue, net of the full year effect of additional grant income from Birmingham City Council (BCC) and the Thomas Pocklington Trust. These grants were awarded to enable Focus Birmingham to deliver an accessible programme of activities to promote physical wellbeing and reduce social isolation and to provide advice and guidance for those who have been newly diagnosed or have emerging needs.

Income from donations and legacies increased by £253,062, principally resulting from grants from Birmingham Royal Institute for the Blind ("BRIB") and The Wolfson Foundation for Hub A refurbishment work which started post year end in April 2021 and £100,000 from Barclays for investment in custom built Befriending and e-Learning platforms and the funding of a telephone befriending project.

Our lottery joint venture with The Hospice Charity Partnership (formerly St Mary's Hospice) and Acorns Children's Hospice, provided distributions to the charity amounting to £80,760, a decrease of £20,204 compared to last year.

The Coronavirus Job Retention Scheme contributed £108,498 towards income in 2020/21.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2021

Expenditure

Overall expenditure decreased by £334,505 compared to last year. This was due to salary savings on casual staff and overtime costs which were not incurred during the pandemic and no agency staff costs. There were also savings on transport fleet costs (normally subsidised by over £100,000 from Focus' own funds) which more than offset the lost revenue. Management took the opportunity to review catering and cleaning contracts and have achieved substantial savings by giving notice to contractors where services were not required.

Premises costs remain a significant overhead for the charity and the Trustees once again acknowledge the continuing generous support from Birmingham Royal Institution for the Blind in providing a grant of £164,690 to offset the rental of the charity's main premises.

Reserves

Total Charity Funds at the year-end amounted to £2,220,608 (2020; £1,641,930). This was made up of £451,165 restricted funds of which £349,009 of grants and donations has been received specifically to fund the purchase of fixed assets, whilst the remaining £102,156 has been received for use in specified projects such as use by community groups.

Total Charity Funds also includes £728,292 of designated funds which represents the net book value of the tangible fixed assets (other than those represented by the restricted funds). The remaining £1,041,151 are general funds which can be used for the benefit of the charity.

Reserves Policy

The Trustees always give careful consideration to the charity's reserves policy, and as a result, the policy was amended in 2020 to take account of the risks the charity is facing within the provision of its core services. The Trustees additionally modelled a number of worst-case scenarios based on the current Covid situation and possible outcomes and concluded that reserves should be increased to allow for potential risks and expanded services.

The Trustees have considered the risks faced by each of the charity's core services that could potentially result in Focus not being able to continue to offer those services either partially or wholly in the future. In particular, the Trustees have considered, for each of its core services, the likelihood of funding contracts, grants or funding from service users being withdrawn or reduced.

Based on this review, the Trustees are of the view that two of the charity's activities, namely Sight Loss Support Service and Complex Needs Service, could potentially face risks to their continued funding. Consequently, in order that the charity can continue to provide these services to its users whilst alternative funding is secured, the Trustees believe it would be prudent to raise the level of reserves.

In respect of the Sight Loss Support Service, an amount equal to 3 months' staff costs and an appropriate allocation of overhead costs, totalling £185k would be an adequate level of reserves and including an additional £15k against unexpected costs would raise the level of free cash reserves required to cover these costs to £200k.

In respect of the Complex Needs Service, reserves required to fund any shortfall in income have been based on a reduction of 25% attendance for 3 months. The associated costs (staff costs and an appropriate allocation of overhead costs) which would have to be covered whilst new client arrangements are put in place amount to £130k. Trustees consider it prudent to allow an additional £70k to cover unexpected costs or a delay in filling these spaces bringing the reserves required to be maintained for the Complex Needs Service to £200k.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

Reserves Policy (continued)

The total reserves required to be maintained for the charity therefore amount to £400k and it is the Trustees opinion that free cash reserves equivalent to this level of reserves should be available at all times. At 31 March 2021 General reserves of £1,041,151 and cash balances (including current asset investments) of £1,122,582 exceed these minimum requirements.

The Trustees will regularly review the risks faced by the charity and, as such, the level of reserves held by the charity will be subject to regular scrutiny.

Investment Policy

The Trustees continue to consider the return on all cash deposits, and led by the Treasurer, look to continue to effectively manage the charity's investments during this period of low interest rates for deposits. Consequently, deposits are restricted to UK "high street" banks and short-term time deposits of less than 1 year in duration have been utilised in order to improve the charity's return on its cash surplus to short-term operational requirements.

Events Since the Balance Sheet Date

There have been no events since the balance sheet date which materially affect the position of the company.

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

ADMINISTRATIVE DETAILS OF THE CHARITY'S ADVISERS

AUDITOR

Mazars LLP
2 Chamberlain Square
Birmingham
B3 3AX

BANKERS

Lloyds Bank Plc
114 Colmore Row
Birmingham
B3 3BD

INSURANCE

Hettle Andrews
Eleven Brindley Place
2 Brunswick Square
Birmingham
B1 2LP

PENSIONS

Ascot Lloyd
Waterloo Court
31 Waterloo Road
Wolverhampton
WV1 4DJ

SOLICITORS

Veale, Wasbrough, Vizards LLP
2nd Floor
3 Brindley Place
Birmingham
B1 2JB

Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2021

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees have confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

SMALL COMPANY PROVISIONS

The Trustees' report and review of the year have been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption provided by Part 15 and Section 414B(b) of the Companies Act 2006.

On behalf of the Board

A handwritten signature in black ink, appearing to read 'J Montgomery', is written over a horizontal line.

J Montgomery - Chairman

4 November 2021

Focus Birmingham

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Focus Birmingham 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 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 those financial statements, the Trustees are required to:

- a select suitable accounting policies and then apply them consistently;
- b observe the methods and principles in the Charities SORP;
- c make judgements and estimates that are reasonable and prudent;
- d state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e 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 proper accounting records that are sufficient to show and explain the company's charitable transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

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 financial information and to establish that the auditor is aware of that information.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

Opinion

We have audited the financial statements of Focus Birmingham (the 'charity') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 FRS 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 charity's affairs as at 31st March 2021 and of 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 group and the parent charity 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 group's and the parent charity'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.

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. 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 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 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' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent charity and their 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper 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.
- 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 15, 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 charity'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 charity 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 the 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. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation, fraud and non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

Focus Birmingham

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

Use of the audit report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Ian Holder

Ian Holder (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Nov 11, 2021

Focus Birmingham

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	1	288,705	257,026	545,731	292,669
Other trading activities:					
- fundraising		1,293	-	1,293	3,010
Investments	2	82,007	-	82,007	104,604
Charitable activities:					
- multiple disability		2,272,446	-	2,272,446	2,445,036
- low vision		215,151	-	215,151	216,389
- community		275,478	-	275,478	149,189
Other income					
Coronavirus Job Retention Scheme		108,498	-	108,498	-
Lease premium		14,583	-	14,583	14,583
TOTAL INCOME		3,258,161	257,026	3,515,187	3,225,480
EXPENDITURE ON:					
Raising funds:					
- costs of generating voluntary income	3	64,227	-	64,227	34,208
Charitable activities:					
- multiple disability	3	2,339,074	28,451	2,367,525	2,759,763
- low vision	3	224,511	154	224,665	286,105
- community	3	254,116	757	254,873	170,916
- information and advocacy	3	25,219	-	25,219	20,022
		2,842,920	29,362	2,872,282	3,236,806
TOTAL EXPENDITURE	3	2,907,147	29,362	2,936,509	3,271,014
NET INCOME / (EXPENDITURE) BEING NET MOVEMENT IN FUNDS		351,014	227,664	578,678	(45,534)
RECONCILIATION OF FUNDS:					
FUND BALANCES AT 1 APRIL 2020		1,418,429	223,501	1,641,930	1,687,464
FUND BALANCES AT 31 MARCH 2021	12/13	1,769,443	451,165	2,220,608	1,641,930

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure is derived from continuing activities. A breakdown of prior year comparatives is provided in note 22.

Focus Birmingham

STATEMENT OF CASH FLOWS

For the year ended 31 March 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	6	877,164	964,533
Investments	7	5,000	5,000
		<u>882,164</u>	<u>969,533</u>
CURRENT ASSETS			
Debtors	8	585,494	359,294
Cash and cash equivalents	14	1,122,582	495,577
Current asset investments	14	-	100,000
		<u>1,708,076</u>	<u>954,871</u>
CREDITORS:			
Amounts falling due within one year	9	(282,130)	(180,389)
		<u>1,425,946</u>	<u>774,482</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,308,110</u>	<u>1,744,015</u>
CREDITORS: Amounts falling due after more than one year	10	<u>(87,502)</u>	<u>(102,085)</u>
NET ASSETS	13	<u>2,220,608</u>	<u>1,641,930</u>
RESERVES AND FUNDS			
Restricted funds	11	451,165	223,501
Unrestricted funds:			
Designated funds:			
Fixed Asset	12	728,292	819,364
General fund	12	1,041,151	599,065
		<u>1,768,643</u>	<u>1,418,429</u>
TOTAL CHARITY FUNDS	13	<u>2,220,608</u>	<u>1,641,930</u>

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

The financial statements on pages 19 to 35 were approved by the board on 4 November 2021 and authorised for issue on its behalf by:



J Montgomery - Chairman

Focus Birmingham
STATEMENT OF CASH FLOWS
For the year ended 31 March 2021

	<i>Note</i>	2021 £	£	2020 £	£
CASHFLOWS FROM OPERATING ACTIVITIES					
Net income / (expenditure) for the year		566,636		(45,534)	
Adjustments for:					
Depreciation		128,005		126,090	
Investment income		(82,007)		(104,604)	
(Profit)/loss on disposal of fixed assets		-		(600)	
Decrease in stocks		-		2,519	
(Increase) /decrease in debtors		(226,196)		97,408	
Increase / (decrease) in creditors		99,198		(122,728)	
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		485,636		(47,449)	
CASHFLOWS FROM INVESTING ACTIVITIES:					
Distribution received from joint venture		80,760		100,964	
Interest received		1,247		3,640	
Purchase of tangible assets		(40,638)		(80,567)	
Proceeds on sale of tangible assets		-		600	
NET CASH PROVIDED BY INVESTING ACTIVITIES		41,369		24,637	
CHANGE IN CASH,CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS		527,005		(22,812)	
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE BEGINNING OF THE YEAR		595,577		618,389	
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE END OF THE YEAR	14	1,122,582		595,577	

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2021

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Focus Birmingham 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 notes.

GOING CONCERN

The charity has prepared detailed budgets which indicate that the charity has sufficient resources in order to meet its liabilities as they fall due and on that basis, the Trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In applying the accounting policies, the Trustees have made critical accounting judgements, estimates and assumptions about the carrying amount of the assets and liabilities. These estimates and assumptions are based on historical experience and are reviewed on a continual basis. The critical accounting judgements, estimates and assumptions that have a material effect on the amounts recognised in the financial statements for both the current and next financial years are discussed below.

Judgements:

The Trustees annually review legacies received and potentially receivable and are firmly of the view that legacies should not be recognised until a clear indication of the amounts to be received is known.

Estimates:

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives, as set out in the accounting policy on the following page.

INCOME

All income is accounted for when the charity has entitlement to the funds, the probability of receipt and the amount is measurable.

Income from collection boxes is recognised when it is received from the collection agents.

Income from legacies is recognised on an accruals basis to the extent that the charity has been notified that it is a beneficiary and that there is a clear indication of the amounts involved. Investment income is accounted for on a receivable basis.

Corona Virus Job Retention Scheme income for staff furloughed during the year is recognised on an accruals basis.

Other income is included in the financial statements on an accruals basis.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2021

EXPENDITURE

Expenditure is accounted for on the accruals basis when a legal or constructive obligation is incurred. The cost of irrecoverable value added tax is included with the item of expense to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the charity's objects including both the direct costs and support costs relating to these activities.

Support costs which include central functions have been allocated to cost categories on a basis consistent with resources employed e.g. staff hours.

TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost. Minor expenditure on plant, furniture, fixtures and fittings and computer and technical equipment is charged to revenue in the year of acquisition.

Profits and losses on sales of tangible assets are included in the Statement of Financial Activities in the year of realisation.

DEPRECIATION

Depreciation is estimated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Leasehold building improvements	Over 25 years
Plant, furniture, fixtures & fittings	10% - 20% straight line
Motor vehicles	20% straight line
Computer and technical equipment	25% straight line

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

DEBTORS

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

CASH AND CASH EQUIVALENTS & CURRENT ASSET INVESTMENTS

Cash and cash equivalents includes cash and monies on short term deposit.
Current asset investments represent deposits with original maturities of less than one year.

Focus Birmingham

ACCOUNTING POLICIES

for the year ended 31 March 2021

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments and are not considered to be of a complex nature. Such financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PENSION SCHEMES

Focus Birmingham contributes to two defined contribution group personal pension schemes. Contributions are charged to the Statement of Financial Activities as they become payable. Differences between contributions payable in the year and contributions actually paid are shown in either accruals or prepayments in the Balance Sheet.

FUNDS

Unrestricted funds:

General fund

This fund represents accumulated surpluses arising from the charity's activities and is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated fund – Fixed asset fund

This fund, which equates to the net book value of unrestricted tangible fixed assets, has been set aside from the remaining general funds.

Restricted funds:

These are funds to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

VOLUNTARY HELP AND GIFTS IN KIND

No value has been put on the voluntary help received during the year; various services benefit from the help given by the 114 volunteers who were registered with the organisation at 31 March 2021. Individual gifts in kind of significant value would be valued at estimated cost to the donor and included in the financial statements; however the value of small gifts is not quantifiable.

INVESTMENTS

Fixed asset investments are recorded at cost. The investment in TLC Lotteries is reported at the cost of acquiring one third of the share capital of the joint venture with two unrelated charities. This is a similar value to fair value.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1 DONATIONS AND LEGACIES

	2021 £	2020 £
Donations and grants	478,835	266,796
Legacies	66,896	25,873
	<u>545,731</u>	<u>292,669</u>
	<u><u>545,731</u></u>	<u><u>292,669</u></u>

2 INVESTMENT INCOME

	2021 £	2020 £
Short term deposits – interest receivable	1,247	3,640
Income from joint venture	80,760	100,964
	<u>82,007</u>	<u>104,604</u>
	<u><u>82,007</u></u>	<u><u>104,604</u></u>

3 TOTAL EXPENDITURE

	Staff costs £	Other direct costs £	Allocated costs £	2021 £	2020 £
Generating voluntary income	55,026	6,287	2,914	64,227	34,208
Multiple disability	1,787,743	425,517	153,265	2,367,525	2,759,763
Low vision	113,884	89,492	21,290	224,665	286,105
Community	220,551	27,796	6,526	254,873	170,916
Information and advocacy	-	23,600	1,618	25,219	20,022
	<u>2,177,204</u>	<u>573,692</u>	<u>185,613</u>	<u>2,936,509</u>	<u>3,271,014</u>
	<u><u>2,177,204</u></u>	<u><u>573,692</u></u>	<u><u>185,613</u></u>	<u><u>2,936,509</u></u>	<u><u>3,271,014</u></u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

3	TOTAL EXPENDITURE (continued)	Charitable activities £	Raising funds £	Total 2021 £	Total 2020 £
	SUPPORT COSTS				
	General office	206,409	5,379	211,788	285,335
	Finance office	89,169	2,324	91,493	57,842
	Human Resources	160,555	4,184	164,739	100,428
	Information Technology	62,772	1,636	64,408	68,324
	Central Resources	194,717	5,074	199,791	103,678
	Total	713,622	18,597	732,219	615,607
	Other direct costs include:			2021 £	2020 £
	Depreciation				
	Owned assets			128,007	126,090
	(Profit) on disposal of fixed asset			-	(600)
	Auditor's remuneration (including irrecoverable VAT)				
	For audit services			12,000	12,000
	For other services – Tax			1,320	-
	Operating leases				
	Hire of plant and machinery			3,090	4,048
	Rental of premises			164,690	164,690

Information and advocacy expenditure represents the costs incurred in making the public aware of the needs of blind or partially sighted people and the range of activities and services provided by the charity.

Support costs and administration expenses have been apportioned to services on the basis of staff costs incurred by those services. Support costs include the human resource, finance and information technology departments and general office expenses represent the cost of managing the charity and include the costs of the Chief Executive.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

4	EMPLOYEES	2021 No.	2020 No.
	Fundraising	2	-
	Multiple Disability	91	108
	Low Vision	3	4
	Community	7	7
	Departmental Support	18	13
	Average during year	121	132

Average number of employees includes casual workers whose salary costs are included below.

Staff costs	2021 £	2020 £
Wages and salaries	1,962,376	1,971,870
Social security costs	129,549	121,719
Other pension costs	85,279	85,554
	2,177,204	2,179,143

Unpaid pension contributions as at 31 March 2021 were £11,821 (2020: £12,101). These were paid post year end.

There were no employees whose annual earnings (including taxable benefits in kind) exceeded £60,000 (2020: £60,000); consequently there were no pension contributions for such employees.

The key management personnel of the charity are those having authority and responsibility delegated to them by the Trustees, for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, including employer's national insurance contributions and contributions to the pension scheme, were £181,411 (2020: £170,734).

During the year £10,726 of contractual termination payments were made in respect of 8 redundant roles.

5 TRUSTEES' EXPENSES

In accordance with the Articles of Association, the members of the Board of Trustees do not receive any remuneration from the charity. No travel expenses were reimbursed during the period. Indemnity insurance for Trustees and Officers, providing £1m (2020: £1m) of cover has been purchased at a cost of £2,182 including IPT (2020: £1,897).

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

6 TANGIBLE FIXED ASSETS

	Short leasehold Building improvements £	Plant, furniture fixtures and fittings £	Motor vehicles £	Computer and technical equipment £	Total £
Cost:					
1 April 2020	1,376,608	456,606	267,520	88,993	2,189,727
Additions	-	4,733	-	35,905	40,638
31 March 2021	1,376,608	461,339	267,520	124,898	2,230,365
Depreciation:					
1 April 2020	677,324	312,358	198,557	36,955	1,225,194
Charge for the year	40,291	42,750	23,421	21,545	128,007
31 March 2021	717,615	355,108	221,978	58,500	1,353,201
Net book value:					
31 March 2021	658,993	106,231	45,542	66,398	877,164
31 March 2020	699,284	144,248	68,963	52,038	964,533

Leasehold Building Improvements consists of refurbishment and expansion of the Resource Centre Building and the Elizabeth Gunn Centre.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

7 INVESTMENTS

	2021 £	2020 £
Investment in joint venture:		
Historical cost at 1 April and 31 March	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

Investment in joint venture

Proportion of Issued ordinary shares held %
33.3

TLC Lotteries Limited is a trading company incorporated in England and Wales and promotes a commercial lottery game, which aims to generate profits for the benefit of its affiliated charities.

As at 31 March 2021 the charity's share of the Company's profit was £80,760 (2020: £100,964) and net assets as at the date of the company's last audited accounts (25 December 2020) were:

Represented by:	
Share of gross assets	94,469
Share of gross liabilities	(53,585)
	<u>40,884</u>

8 DEBTORS: Amounts falling due within one year

	2021 £	2020 £
Fees and grants receivable	377,211	298,250
Other debtors	-	1,293
Prepayments and accrued income	208,283	59,751
	<u>585,494</u>	<u>359,294</u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

9 CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Taxation and social security	31,697	30,043
Other creditors	78,122	86,243
Accruals	53,690	31,898
Deferred income	118,621	32,205
	<u>282,130</u>	<u>180,389</u>

10 CREDITORS: Amounts falling due after more than one year

	2021 £	2020 £
Deferred income	87,502	102,085
	<u>87,502</u>	<u>102,085</u>

DEFERRED INCOME

	2021 £	2020 £
Balance at 1 April 2020	134,290	144,409
Income deferred in the year	104,038	17,622
Deferred income released to SOFA	(32,205)	(27,831)
	<u>206,123</u>	<u>134,290</u>
Balance at 31 March 2021	206,123	134,290

Deferred income includes lease income paid in advance amounting to £102,085 (2020: £116,668) which will be recognised as income in the SOFA over the life of the lease (7 years remaining) of which £14,583 will be recognised in 2021/22.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

11 RESTRICTED FUNDS

	Fixed Assets £	Other £	Total 2021 £
1 April 2020	145,169	78,332	223,501
Grants & Donations received	-	243,784	243,784
Expenditure before transfers	(28,451)	(911)	(29,362)
Balance sheet reclassification	-	13,242	13,242
Transfer	31,194	(31,194)	-
	<u>147,912</u>	<u>303,253</u>	<u>451,165</u>
31 March 2021			
	Fixed Assets £	Other £	Total 2020 £
1 April 2019	132,774	146,059	278,833
Grants & Donations received	-	48,437	48,437
Expenditure before transfers	(22,605)	(81,164)	(103,769)
Transfer	35,000	(35,000)	-
	<u>145,169</u>	<u>78,332</u>	<u>223,501</u>
31 March 2020			

The restricted fixed assets fund comprises grants and donations received specifically to fund the purchase of fixed assets. This fund will be amortised in line with the depreciation of the relevant fixed assets.

Other restricted funds comprise sundry grants, legacies and donations for specific purposes. As at 31 March 2021 the following amounts were held:

	£
Low Vision Funds	33,587
Sutton Site Project	16,500
Emotional Support for Children	3,517
Low Vision Equipment	12,320
Flooring	1,250
Community Services	96,974
Telephone Befriending Software	60,000
Sports and Social Club Development	32,894
Other Befriending Projects	4,080
Day Care Services	172,692
Building Enhancement	144,099
Grounds Enhancement	8,898
Group Activity Funds	19,695

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

12 UNRESTRICTED FUNDS

	2021 £	2020 £
General fund:		
1 April 2020	599,065	531,349
Net income/(expenditure) for the year before transfers	351,014	9,798
Transfer from Designated – fixed asset fund	91,072	57,918
	<u> </u>	<u> </u>
31 March 2021	<u>1,041,151</u>	<u>599,065</u>
	£	£
Designated fund – Fixed Asset fund:		
1 April 2020	819,364	877,282
Transfer to General fund	(91,072)	(57,918)
	<u> </u>	<u> </u>
31 March 2021	<u>728,292</u>	<u>819,364</u>

A transfer to the designated fixed asset fund in the charity is made so that the fixed asset fund equals the net book value of its own tangible fixed assets excluding fixed assets represented by the restricted fund.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

March 2021

	Fixed assets £	Current assets £	Total liabilities £	Total net assets £
Restricted funds	147,912	303,253	-	451,165
Unrestricted funds				
- General fund	5,000	1,405,783	(369,632)	1,041,151
- Designated funds	728,292	-	-	728,292
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	881,204	1,709,036	(369,632)	2,220,608
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

March 2020

Restricted funds	145,169	78,332	-	223,501
Unrestricted funds				
- General fund	5,000	876,539	(282,474)	599,065
- Designated funds	819,364	-	-	819,364
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	969,533	954,871	(282,474)	1,641,930
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

14 ANALYSIS OF CASH AND CASH EQUIVALENTS & CURRENT INVESTMENTS

	2021 £	2020 £
Cash at bank and in hand	1,022,582	295,577
32 day notice account	100,000	200,000
Total cash and cash equivalents	1,122,582	495,577

Current asset investments at March 2020 consisted of a short-term deposit of £100,000 which matured in September 2021.

15 LEASING OBLIGATIONS

The total future minimum lease payments under non-cancellable operating leases for plant and machinery are as follows:

	2021 £	2020 £
Amounts due:		
Within one year	922	3,650
Between one and five years	-	1,574
	922	5,224

The charity operates from premises in Woodville Road, Harborne, Birmingham. Such premises are rented from BRIB (note 18) under a 75 year lease commencing in 1996. An annual rental of £164,690 is payable, but under the terms of the 1996 transfer agreement BRIB provides grants to the charity to offset this expenditure so the net cost to Focus Birmingham is nil.

16 CAPITAL COMMITMENTS

At 31 March 2021 the charity had a capital commitment of £141,097 (2020: £31,194) to refurbish Hub A.

Funding for this work has been provided for by BRIB (£121,097) and The Wolfson Foundation (£20,000) – both of which grants have been recognised in the accounts in the year.

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

17 CONNECTED ORGANISATIONS

The principal connected organisation is as follows:

The Birmingham Royal Institution for the Blind (“BRIB”)

Three members of the Focus Board are also members of the BRIB Board. BRIB is Focus Birmingham’s landlord and provides regular grants at least equal to the annual rent paid for the buildings used at the Harborne site.

Grants received for rent during the year equalled £164,690 (2020: £164,690) and rent paid was £164,690 (2020: £164,690). During the year BRIB awarded Focus Birmingham £26,000 for the acquisition of the optical coherence tomography machine and £121,097 for refurbishment work.

As at 31 March 2021 there was £121,097 (2020: £Nil) due from BRIB for refurbishment work.

18 RELATED PARTY TRANSACTIONS

The charity owns a third share of TLC Lotteries Limited, a trading company which is jointly controlled by Focus Birmingham, Acorns Children’s Hospice Trading Limited and The Hospice Charity Partnership (formerly St Mary’s Hospice), under the terms of a joint venture agreement.

Transactions for the year comprised:

	2021 £	2020 £
TLC Lotteries Limited	80,760	100,964
	<u> </u>	<u> </u>

19 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The address of the charity’s registered office and principal place of business is 48-62 Woodville Road, Harborne, Birmingham, B17 9AT.

20 FINANCIAL INSTRUMENTS

	2021 £	2020 £
The carrying amount of the charity’s financial instruments at 31 March were:		
Financial assets		
Debt instruments measured at amortised cost	498,308	299,543
	<u> </u>	<u> </u>
Financial liabilities		
Debt instruments measured at amortised cost	130,612	118,141
	<u> </u>	<u> </u>

Focus Birmingham

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

21 PRIOR YEAR FUND ANALYSIS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
INCOME FROM:			
Donations and legacies	244,232	48,437	292,669
Other trading activities:			
- fundraising	3,010	-	3,010
Investments	104,604	-	104,604
Charitable activities:			
- multiple disability	2,445,036	-	2,445,036
- low vision	216,389	-	216,389
- community	149,189	-	149,189
Other income			
Lease premium	14,583	-	14,583
TOTAL INCOME	3,177,043	48,437	3,225,480
EXPENDITURE ON:			
Raising funds:			
- costs of generating voluntary income and fundraising activities	34,208	-	34,208
Charitable activities:			
- multiple disability	2,668,753	91,010	2,759,763
- low vision	285,486	619	286,105
- community	158,776	12,140	170,916
- information and advocacy	20,022	-	20,022
	3,133,037	103,769	3,236,806
TOTAL EXPENDITURE	3,167,245	103,769	3,271,014
NET EXPENDITURE BEING NET MOVEMENT IN FUNDS	9,798	(55,332)	(45,534)
RECONCILIATION OF FUNDS:			
FUND BALANCES AT 1 APRIL 2018	1,408,631	278,833	1,687,464
FUND BALANCES AT 31 MARCH 2020	1,418,429	223,501	1,641,930

23 EVENTS SINCE THE BALANCE SHEET DATE

There have been no events since the balance sheet date that materially affect the position of the company.