

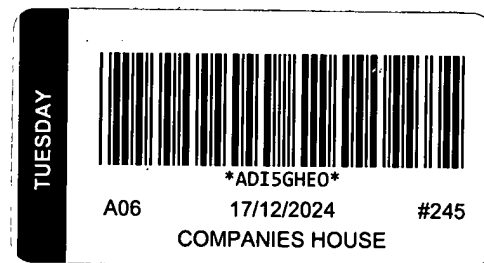
Focus Birmingham

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.

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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.

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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			25,027		(215,040)
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		2,564		5,326	
NET CASH (SPENT) / RECEIVED ON INVESTING ACTIVITIES			(132,480)		(31,047)
CHANGE IN CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS			(107,453)		(246,088)
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE BEGINNING OF THE YEAR			989,514		1,235,602
CASH, CASH EQUIVALENTS AND CURRENT ASSET INVESTMENTS AT THE END OF THE YEAR	15		882,061		989,514

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)	-
	<hr/>	<hr/>	<hr/>
31 March 2024	317,175	133,777	450,952
	<hr/>	<hr/>	<hr/>
	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	-	-	-
	<hr/>	<hr/>	<hr/>
31 March 2023	239,406	138,282	377,688
	<hr/>	<hr/>	<hr/>

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.