

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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CONTENTS PAGE	Page
Trustees' Report and Review of the Year	1 - 19
Statement of Trustees' Responsibilities	20
Independent Auditor's Report	21 - 24
Consolidated Statement of Financial Activities	25
Consolidated Statement of Financial Position	26
Consolidated Statement of Cash Flows	27
Accounting Policies	28 – 31
Notes to the Financial Statements	32 - 44

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"

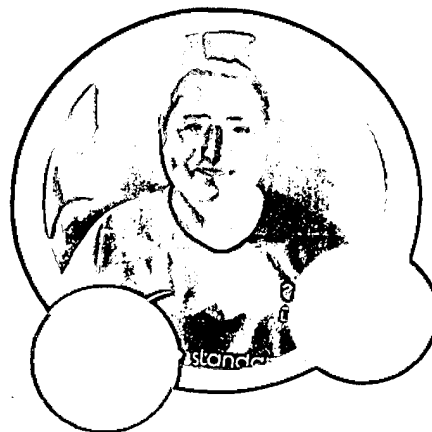
Heather's life has been shaped by both trauma and resilience. After losing her mum as a teenager, she became increasingly isolated and, in later years, experienced abuse that left her deeply traumatised. With limited access to further education or meaningful support, her mental health began to decline. 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

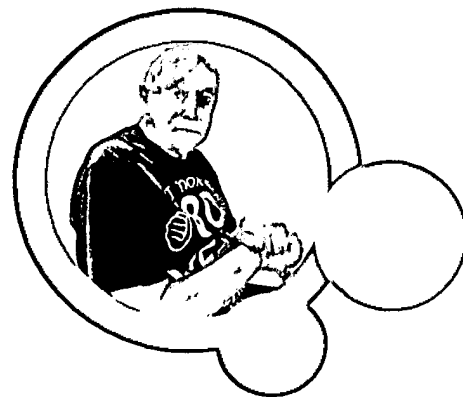
"Focus means everything to me – it's friendliness, my enjoyment, and my lifeline."

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.

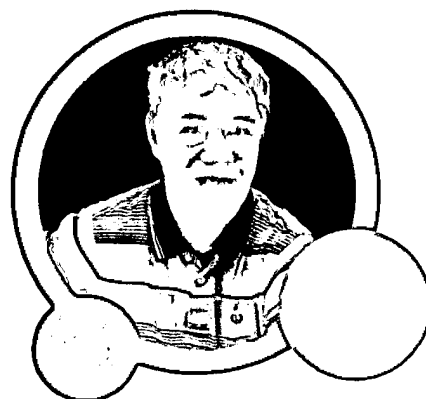
That's when Focus Birmingham stepped in. In close partnership with Darren and his family, our team developed a personalised transition plan to welcome him into our Complex Needs Day Service. This ensured his individual needs were met and that the move from his long-standing centre in Harborne was smooth,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

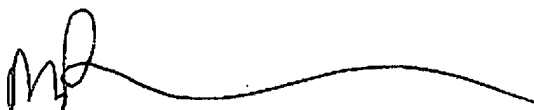
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

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
Other direct costs include:			2025	2024
			£	£
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.