

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
FOCUS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)**

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

**FOCUS CHARITY**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**FOCUS CHARITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of FOCUS Charity (the Charity) for the year ended 31 March 2023. The Trustees confirm that the Annual Report and financial statements comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of large and medium companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

On 13th January 1998 FOCUS Charity was incorporated under the Companies Act as a private limited company (company number 3491993), governed by a Memorandum and Articles of Association and on the 5th March 1998 was registered as a charity (registered number 1068467). On the 1st July 1998 the new company absorbed the assets, liabilities and activities of FOCUS, the previous charitable trust, whose net funds amounted to £83,869.

On 1st October 1993 FOCUS had been constituted under a Trust Deed and registered as a charity (registered number 1028637). As of that date the Trust absorbed the assets, liabilities and activities of the Bridge Programme whose net funds amounted to £65,900.

**Please note**

Further copies of our Annual Report and Financial Statements 2024, and other documents relating to FOCUS can be downloaded from our website:

[www.focus-charity.co.uk](http://www.focus-charity.co.uk)

or obtained from our office:

FOCUS, 73 Church Gate, Leicester, LE1 3AN. Tel: 0116 251 0369

**Financial review**

On 1 April 2023, FOCUS' unrestricted reserves stood at £17,397. By 31 March 2024, the unrestricted fund stood at £13,328, which is considered sufficient to cover 3 months of liabilities. The Trustees aim to maintain a level of unrestricted reserves equivalent to three to six months of unrestricted expenditure throughout 2024/25 and have implemented actions to address this. These have resulted in an improvement to our financial health, with unrestricted funds confirmed until end 2024.

At the time of signing this Annual Report, the organisation has secured sufficient funding to cover all planned expenditure for a period of at least 3 months, which, along with a fundraising and income generation plan that is in place, provides sufficient projected income for at least 6 months.

**FOCUS CHARITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The following statements were created in consultation with key stakeholders in 2018:

**Our Purpose (or 'what brings us together'):**

We passionately believe that young people have the potential to create change

**Our Vision (or 'where we want to be'):**

We aim to become the 'go to' organisation to support young people. We will achieve this by living our values, learning from the best, supporting one another, shouting about our impact, leading the way and becoming the best youth organisation we can be.

**Our Mission (or 'what we strive to achieve'):**

We inspire young people to believe in themselves, because we believe in them and their capacity to create positive change in themselves and their communities

**Our Values and Behaviours**

- We believe in young people and the potential they possess
- We create powerful and life-changing opportunities for young people
- We create an environment where young people feel loved and appreciated
- We work with integrity and honesty

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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## OBJECTIVES AND ACTIVITIES

### Objectives, strategies and activities

During 2023/24 we worked with a total of 280 young people during 159 group sessions and 160 one-to-one support sessions across 4 distinct projects: Inspire, Leicestival, Breathing Space, and Facing the Future. Evaluation of the impact of participating in our projects demonstrated that during the year:

- \* 87% of young people felt more confident in their own abilities than they did before they joined us
- \* 82% felt more positive about what they could achieve in future as a result of taking part in Focus project
- \* 100% could describe new skills they had developed with us
- \* 81% felt generally happier as a result of being involved with Focus
- \* 77% reported a greater sense of belonging to the area in which they live
- \* 84% had increased the amount of volunteering they engaged in

Fundamental to our successes this year were the three multi-year grants we secured from Heritage Lottery Fund, National Lottery Communities Fund and BBC Children in Need, which funded, respectively, Leicestival, Inspire, and at the end of the year, Facing the Future.

We continue to ensure that our projects are designed in direct response to the needs of young people. Whilst young people's needs, interests and passions are many and varied, the overwhelming need we saw throughout the year was for mental health support. There are a number of reasons for this, which include the pressures of social media, the reduction in support services, the cost-of-living crisis and others. We remain committed to never turning a young person away and we strive to work with them for as long as they need us.

### Inspire

Inspire is a year-long personal development programme for young people aged 13-16. It is funded primarily by the National Lottery Fund through their Reaching Communities grant scheme and comprises a series of activities, youth-led community projects, workshops, and mentoring support, and a short residential event. This year 45 young people took part, which includes those completing the project who joined us in 2022/23 and those recruited during 2023/24.

A key highlight of the year was our two-week Summer Scheme in July 2023, which saw young people, supported by 20 trained volunteers, take part in activities including a movie-making day, multi-sports, arts and crafts, community challenges, and culminating in a day trip to Blackpool.

During the year, we also collaborated with the Haymarket Shopping Centre, taking over vacant shop units on several occasions to create events and activities for the public, such as a Santa's Grotto, which attracted over 300 parents and children.

The project also included opportunities for peer-led workshops. Young people designed and led activities on topics including developing positive mental health and maintaining healthy relationships.

"I don't feel anxious anymore. I feel more confident in running activities. The project is motivating me to try a lot harder, plus it has helped me at school in getting involved in things that I would not normally have gotten involved in before"

Ruby, aged 15

In response to the needs of former project participants, we set up an 'alumni' group for those who continue to need on-going mentoring support and ad hoc advice.

You guys helped me at a time when things were really rocky...I'd come from a rocky background, I'd been kicked out of school and me and my mum and my dad were not getting on... it has helped me to be more level-headed, because I used to get quite angry and I'm now, what's the word? More... optimistic? - about the future."

Kaz, aged 18

### Breathing Space

Breathing Space focuses on the enormous benefits of working in green spaces for young people facing mental health issues. The project takes place at our unique 'Wooden Spoon Allotment' in the Evington area of Leicester, which has become an outdoor classroom for young people, away from the pressures of their usual urban environments.

**FOCUS CHARITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**OBJECTIVES AND ACTIVITIES**

We have continued to support the ever-growing number of young people experiencing mental health issues and their debilitating impact on their everyday lives and future prospects. Throughout the year, 35 young people took part in activities through Breathing Space.

We provided a regular opportunity every Friday and during half-term holidays for young people and volunteers to maintain the site, grow fruits, vegetables and flowers, and to meet with and support other allotment holders.

"He [my son] loves coming to Focus. If it hadn't been for you, I worry that he wouldn't be here anymore. I think he'd have taken his own life, he was that down."

Mum of a young person

We were joined at various points during the year by a number of our supporters, including BNI Foxes, KP Snacks, Metro Bank, and the Rotary Club of Leicester.

**Leicestival**

Leicestival provides opportunities for young people to develop a range of heritage skills by engaging in some of the diverse range of festivals and cultural events that the city is becoming renowned for. 65 young people took part during the year, working alongside organisers of events including the 40th anniversary of Diwali, Riverside Festival, Leicester Pride, the city's first Textiles Festival, and the Comedy Festival (which was celebrating its 30th anniversary)

One of the highlights of the year was 'Only Fools and Focus', our performance at the Leicester Comedy Festival, which comprised sketches and stand-up, with most of the performers taking to the stage for the first time. To attract a diverse audience, especially those who might not typically attend Comedy Festival events, we held our show in the Haymarket Shopping Centre.

Each festival provided opportunities for young people to immerse themselves in some of the diverse cultures that make Leicester such a vibrant city. For example, our Diwali activities included the creation of a documentary-style video, made by young people and including interviews with representatives from Leicester's Hindu community. The video, along with Diwali-related arts and crafts, music, dance lessons, and food were showcased at our city centre base for young people, their parents, and other members of the public.

"Comparing at the Comedy Festival made me quite nervous. Talking to smaller groups is quite easy for me, but talking to like a hundred, that's CRAZY!! But I did it and I'm proud and doing this has made me more confident. I have meet new people and going around Leicester making videos has made me feel that it was the best decision I made in my life, as I haven't got a lot of friends and coming here has made me feel like I belong. Focus has been like a family to me."

Blake, aged XX

**Facing the Future**

Launched in March 2024, Facing the Future enables us to recruit, train and support volunteers to provide support to young people in mental health crisis. In our first month of the project, we recruited 13 volunteers and we worked with the Leicestershire Training Team to develop a bespoke, accredited Mental Health First Aid course, which was then delivered in April 2024.

Once trained, the volunteers will work within our other projects to develop positive relationships with young people in order that they can respond to anyone requiring support. The volunteers and our staff team will also develop a range of group activities that will promote positive mental health, resilience and wellbeing for young people at Focus and beyond.

**Other Activities**

In addition to our main projects and programmes, we also undertook a range of other activities during the year.

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**REPORT OF THE TRUSTEES**  
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**OBJECTIVES AND ACTIVITIES**

We created 'Focus TV' in response to an offer from two volunteers, who have expertise in film-making. They have led young people through the process of creating short films that capture what other young people have gained from their experiences with us. Their films are used for promoting our work and to enhance young people's learning.

Our support to young people includes maintaining contact with parents. We do this in order to provide reassurance to parents who are concerned about their child's well-being, or to help those who have strained relationships with their child, or simply to provide advice and support.

"I was getting so desperate. I tried to find help for my son, as he started cutting himself and was anxious all the time. But no-one responded, no-one got back to me. Only you [Focus] were interested and willing to help. Thank you. You have no idea what it means to us to find a place he can go."

Our project staff are all C-Card trained. This means that they are able to provide sexual health and contraception advice, as well as free condoms. We provide this for all young people, regardless of their age, provided they can satisfy us that they meet the 'Gillick Competence' requirements and can make informed decisions safely.

To ensure that 'period poverty' does not prevent any young people from accessing our projects, we provide free sanitary products for anyone in our building who needs them. They don't need to ask for these, they are provided with open access.

To support the local community more widely, we have attended a number of school and college events across the city, accepting invitations to promote youth volunteering, to share our experiences of community development, and to support career development events. This has extended to working with two local universities, notably our ongoing relationship with De Montfort University through their annual PAVE event with promote career development opportunities to Health and Life Science students.

We take very seriously our duty of care for young people, and we continued to invest significant time in developing our Safeguarding procedures. This included a number of staff and a member of our Board of Trustees completing (or updating) their Designated Safeguarding Lead training.

As a legacy of our previous involvement with the national organisation, Cinema for All, we have hosted and arranged hire of a set of high quality, audio-visual equipment for local community groups to be able to host their own cinema events. We are not paid for this work and do this as part of our commitment to the community.

Our Chief Executive continues to serve as a voluntary sector representative on the Leicester Children's Trust Board. Meeting bi-monthly, this forum brings together heads of service of all the major children's and youth people's services including health, education, social care, youth justice, benefits agencies, youth work, and others.

Our commitment to the environment has been formalised and captured in our Environment Policy, which sets out a number of targets to ensure that our work not only has minimal adverse impact on our environment and ecology, but that we also have a net positive impact through our projects.

Our impact on the local community in Leicester was celebrated as we were again named as finalists in the Community Impact category of the East Midlands Chamber Awards 2022. We were also one of three local charities selected for support from the Furnley House Foundation, with whom we worked throughout the year.

**Fundraising Disclosures**

During 2023/24, we continued to focus our fundraising activities on our strategy of diversifying our income sources, and we have enjoyed some success in attracting new funding from our traditional trusts and foundation sources as well as from individuals, businesses and local government.

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**OBJECTIVES AND ACTIVITIES**

Notably, our new four-year grant from National Lottery Communities Fund launched in June 2023, and we succeeded in securing a new three-year grant from BBC Children in Need. Both funders are highly regarded and demand high standards in terms of safeguarding, governance, outcomes and impact in order to secure their support.

Overall, our income this year has increased by 39% on the previous year.

Our work with the local business community has continued to develop and our status as Charity of the Year for BNI Foxes, Rotary Club of Leicester, and Furnley House Foundation has opened many doors for us and introduced us to both individual and company donors.

We have also recently begun working with local marketing firm, Cross Productions, who are supporting us in developing a strategy for approaching corporate businesses with an offer to help them to implement their ESG (Environmental, Social, and Governance) commitments.

Our priority during 2024/25 remains to continue to diversify our income sources and to work with new and existing funding sources to develop longer-term relationships and to identify areas of collaboration and to address the issues facing young people together.

**Public benefit**

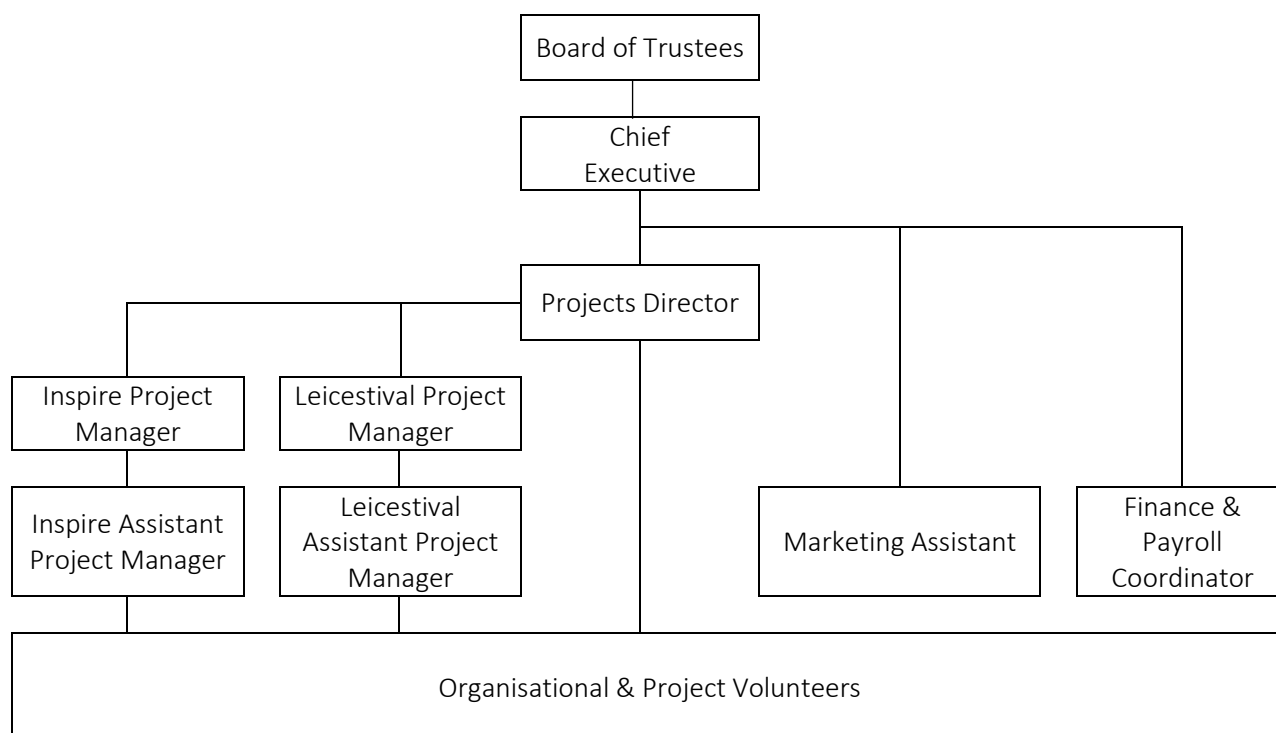
All of FOCUS' activities, as described above, are provided for young people aged 13 - 25; with a specific focus on those from 'disadvantaged' backgrounds and those with additional support needs. Our activities all have charitable purposes and are for public benefit.

In planning our activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.





**FOCUS CHARITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new members of the Board of Trustees**

The recruitment and selection of new members of the Board of Trustees is the responsibility of the Board.

The selection process includes: Advertising positions as widely as possible in order to attract applicants from a range of backgrounds; Applicants are invited to submit their Curriculum Vitae, along with a supporting letter outlining their suitability for the role; ; Short-listed candidates are then invited to visit a project, to meet some of our beneficiaries, and to meet with staff and volunteers; they are then invited to attend a Board meeting as an observer; Following this, the Trustees meet to discuss each applicant and those who are felt to fulfil their criteria are invited to join the Board, subject to appropriate checks and references.

Trustees' induction is carried out on an individually tailored basis, taking account of previous knowledge of the organisation and the specific role performed by each new trustee.

### **Organisational structure**

During 2023/24, 10 trustees governed FOCUS. They have a wide range of skills, backgrounds and experiences. In addition to attending quarterly board meetings, they also take on individual responsibilities, supporting functions such as fundraising, finance, and marketing.

Our Chief Executive and Projects Director form our Leadership Team.

During the year 38 volunteers, who took on both organisational and project roles, such as supporting the preparation of our programme materials, fundraising, and mentoring young people, additionally supported the organisation.

### **Plans for future periods**

#### **Aims and key objectives for future periods**

Following consultation with our trustees, staff, volunteers, young people and other stakeholders, our latest Strategic Plan was finalised in August 2023.

The plan is intentionally light on detail, but provides a clear direction of travel, some key areas for development, and commitments to the quality of support we will provide to young people.

We recognise that economic, political, and social uncertainty make the future difficult to predict. So, our strategy will be to remain agile and able to respond to the changing needs of young people, whilst maintaining our high standards and investing in the skills, knowledge and expertise of our staff and volunteers, and building our financial resilience.

The priorities we have identified for our strategy are:

- \* To invest in our people** - ensuring a diversity of ideas, experience, knowledge and skills, and creating an inspiring and inclusive environment. This includes our commitments to embedding our 'Anti-Oppressive Practice' action plan, leading the way in ensuring high quality Safeguarding processes, further developing the diversity of our team to reflect they local area, developing robust succession plans for staff and trustees
- \* To develop exceptional projects** - responding to the needs of young people, providing a balanced programme of activities and support, and maintaining our commitment to never turn a young person away. We will deliver the best impact for young people, developing the financial and other resources required to be open to young people every day, increasing our knowledge of and response to the mental health needs of young people, ensuring that our work has a minimal impact on the environment and promotes sustainability
- \* To engage our supporters** - becoming the best known and best funded organisation we can be. Our plans include achieving greater financial sustainability, further developing our business network, securing more long-term funding relationships with trusts and foundations, building our following on social media, achieving national recognition for our local work

Our Strategic Plan will be supported each year with an annual Business Plan, which will set out our key objectives and targets to ensure we stay on track to achieve our priorities, balancing the ambitious and the realistic. For example, over the next 12 months, we will build upon the success we've had in implementing mental health support from trained volunteers, and invest in our expertise in utilising our allotment space.

**FOCUS CHARITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03491993 (England and Wales)

**Registered Charity number**

1068467

**Registered office**

73 Church Gate  
Leicester  
Leicestershire  
LE1 3AN

**Trustees**

M J Bennett (Chair)  
Ms A Ahmad  
R L Clarke  
D J Foley  
A D J Harris  
H H Rao (resigned 25.4.24)  
Ms S Shah (resigned 27.7.23)  
Ms L D Skinner  
Miss A E Tyers (Treasurer)  
Ms D Knight (appointed 11.8.23)

**Company Secretary**

M J Bennett

**Independent Examiner**

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

Approved by order of the board of trustees on 24/12/2024 and signed on its behalf by:

.....  
M J Bennett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOCUS CHARITY**

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**Independent examiner's report to the trustees of Focus Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J Dennis ACA

TC Group  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

Date: 24/12/2024

FOCUS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		38,983	-	38,983	31,500
<b>Charitable activities</b>					
Charitable activities		-	223,361	223,361	130,980
Investment income	2	<u>613</u>	<u>-</u>	<u>613</u>	<u>227</u>
<b>Total</b>		<u>39,596</u>	<u>223,361</u>	<u>262,957</u>	<u>162,707</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,143	-	1,143	664
<b>Charitable activities</b>					
Charitable activities		<u>42,400</u>	<u>193,729</u>	<u>236,129</u>	<u>195,547</u>
<b>Total</b>		<u>43,543</u>	<u>193,729</u>	<u>237,272</u>	<u>196,211</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(3,947) <u>(122)</u>	29,632 <u>122</u>	25,685 <u>-</u>	(33,504) <u>-</u>
<b>Net movement in funds</b>		(4,069)	29,754	25,685	(33,504)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,397	15,666	33,063	66,567
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>13,328</u>	<u>45,420</u>	<u>58,748</u>	<u>33,063</u>

**FOCUS CHARITY**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	62	745
<b>CURRENT ASSETS</b>			
Debtors	8	40,130	5,353
Cash at bank and in hand		<u>23,073</u>	<u>30,924</u>
		63,203	36,277
<b>CREDITORS</b>			
Amounts falling due within one year	9	(4,517)	(3,959)
		<u>58,686</u>	<u>32,318</u>
<b>NET CURRENT ASSETS</b>			
		<u>58,686</u>	<u>32,318</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		58,748	33,063
		<u>58,748</u>	<u>33,063</u>
<b>NET ASSETS</b>			
		<u>58,748</u>	<u>33,063</u>
<b>FUNDS</b>	11		
Unrestricted funds		13,328	17,397
Restricted funds		<u>45,420</u>	<u>15,666</u>
<b>TOTAL FUNDS</b>		<u>58,748</u>	<u>33,063</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24/12/2024 and were signed on its behalf by:

.....  
A E Tyers - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES****Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

Focus Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## FOCUS CHARITY

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES - continued

##### Charitable activities

##### Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### FUND STRUCTURE

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>613</u>	<u>227</u>

#### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	683	838
Other operating leases	<u>9,788</u>	<u>7,129</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

No trustees, nor any persons connected with them, have received any remuneration from the charity during the years ended 31 March 2024 and 31 March 2023.

No trustees have received any other benefits from the charity during the year or the preceding year.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	164,950	136,330
Social security costs	7,732	2,918
Other pension costs	<u>7,740</u>	<u>5,669</u>
	<u>180,422</u>	<u>144,917</u>

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

	2024	2023
Staff	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	31,500	-	31,500
<b>Charitable activities</b>			
Charitable activities	-	130,980	130,980
Investment income	<u>227</u>	<u>-</u>	<u>227</u>
<b>Total</b>	<u>31,727</u>	<u>130,980</u>	<u>162,707</u>
<b>EXPENDITURE ON</b>			
Raising funds	664	-	664
<b>Charitable activities</b>			
Charitable activities	<u>18,515</u>	<u>177,032</u>	<u>195,547</u>
<b>Total</b>	<u>19,179</u>	<u>177,032</u>	<u>196,211</u>
<b>NET INCOME/(EXPENDITURE)</b>	12,548	(46,052)	(33,504)
<b>Transfers between funds</b>	<u>921</u>	<u>(921)</u>	<u>-</u>
<b>Net movement in funds</b>	13,469	(46,973)	(33,504)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>3,928</u>	<u>62,639</u>	<u>66,567</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,397</u>	<u>15,666</u>	<u>33,063</u>



**FOCUS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>28,173</u>
<b>DEPRECIATION</b>	
At 1 April 2023	27,428
Charge for year	<u>683</u>
At 31 March 2024	<u>28,111</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>62</u>
At 31 March 2023	<u>745</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Prepayments and accrued income	<u>40,130</u>	<u>5,353</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Pension creditor	1,184	930
Accrued expenses	<u>3,333</u>	<u>3,029</u>
	<u>4,517</u>	<u>3,959</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	62	-	62	745
Current assets	63,203	-	63,203	36,277
Current liabilities	<u>(49,937)</u>	<u>45,420</u>	<u>(4,517)</u>	<u>(3,959)</u>
	<u>13,328</u>	<u>45,420</u>	<u>58,748</u>	<u>33,063</u>

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	17,397	(3,947)	(122)	13,328
<b>Restricted funds</b>				
Big Lottery Grant - Reaching Communities	15,666	11,011	-	26,677
Herritage Lottery Fund	-	(122)	122	-
De Montfort University	-	1,800	-	1,800
BBC Children In Need	-	13,715	-	13,715
Million Dollar Round Table	-	3,168	-	3,168
Henry Smith Charity	-	60	-	60
	<u>15,666</u>	<u>29,632</u>	<u>122</u>	<u>45,420</u>
<b>TOTAL FUNDS</b>	<u>33,063</u>	<u>25,685</u>	<u>-</u>	<u>58,748</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,596	(43,543)	(3,947)
<b>Restricted funds</b>			
Big Lottery Grant - Reaching Communities	100,177	(89,166)	11,011
Herritage Lottery Fund	84,620	(84,742)	(122)
De Montfort University	2,000	(200)	1,800
BBC Children In Need	14,962	(1,247)	13,715
Million Dollar Round Table	3,802	(634)	3,168
Leicester City Council (HAZ)	300	(300)	-
Openworks	7,500	(7,500)	-
Henry Smith Charity	<u>10,000</u>	<u>(9,940)</u>	<u>60</u>
	<u>223,361</u>	<u>(193,729)</u>	<u>29,632</u>
<b>TOTAL FUNDS</b>	<u>262,957</u>	<u>(237,272)</u>	<u>25,685</u>

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	3,928	12,548	921	17,397
<b>Restricted funds</b>				
Big Lottery Grant - Reaching Communities	43,218	(27,552)	-	15,666
Leicester City Council (HAZ)	8,500	(8,500)	-	-
Wooden Spoon	10,921	(10,000)	(921)	-
	<u>62,639</u>	<u>(46,052)</u>	<u>(921)</u>	<u>15,666</u>
<b>TOTAL FUNDS</b>	<u>66,567</u>	<u>(33,504)</u>	<u>-</u>	<u>33,063</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,727	(19,179)	12,548
<b>Restricted funds</b>			
Big Lottery Grant - Reaching Communities	56,000	(83,552)	(27,552)
Michael Bishop Foundation	40,000	(40,000)	-
Leicester City Council (HAZ)	-	(8,500)	(8,500)
Openworks	15,000	(15,000)	-
Wooden Spoon	-	(10,000)	(10,000)
Henry Smith Charity	10,000	(10,000)	-
LLR Community Fund (Jubilee grant)	9,980	(9,980)	-
	<u>130,980</u>	<u>(177,032)</u>	<u>(46,052)</u>
<b>TOTAL FUNDS</b>	<u>162,707</u>	<u>(196,211)</u>	<u>(33,504)</u>

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	3,928	8,601	799	13,328
<b>Restricted funds</b>				
Big Lottery Grant - Reaching Communities	43,218	(16,541)	-	26,677
Herritage Lottery Fund	-	(122)	122	-
De Montfort University	-	1,800	-	1,800
BBC Children In Need	-	13,715	-	13,715
Million Dollar Round Table	-	3,168	-	3,168
Leicester City Council (HAZ)	8,500	(8,500)	-	-
Wooden Spoon	10,921	(10,000)	(921)	-
Henry Smith Charity	-	60	-	60
	<u>62,639</u>	<u>(16,420)</u>	<u>(799)</u>	<u>45,420</u>
<b>TOTAL FUNDS</b>	<u>66,567</u>	<u>(7,819)</u>	<u>-</u>	<u>58,748</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,323	(62,722)	8,601
<b>Restricted funds</b>			
Big Lottery Grant - Reaching Communities	156,177	(172,718)	(16,541)
Herritage Lottery Fund	84,620	(84,742)	(122)
De Montfort University	2,000	(200)	1,800
Michael Bishop Foundation	40,000	(40,000)	-
BBC Children In Need	14,962	(1,247)	13,715
Million Dollar Round Table	3,802	(634)	3,168
Leicester City Council (HAZ)	300	(8,800)	(8,500)
Openworks	22,500	(22,500)	-
Wooden Spoon	-	(10,000)	(10,000)
Henry Smith Charity	20,000	(19,940)	60
LLR Community Fund (Jubilee grant)	9,980	(9,980)	-
	<u>354,341</u>	<u>(370,761)</u>	<u>(16,420)</u>
<b>TOTAL FUNDS</b>	<u>425,664</u>	<u>(433,483)</u>	<u>(7,819)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024 or the year ended 31 March 2023.

FOCUS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	38,983	31,500
<b>Investment income</b>		
Bank interest	613	227
<b>Charitable activities</b>		
Grants	<u>223,361</u>	<u>130,980</u>
<b>Total incoming resources</b>	262,957	162,707
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Raising funds	1,143	664
<b>Charitable activities</b>		
Wages	164,950	136,330
Social security	7,732	2,918
Pensions	7,740	5,669
Rent	9,788	7,129
Insurance	2,633	618
Utilities	5,748	5,838
IT Costs	5,947	2,372
Postage and stationery	1,254	1,708
Sundries	13	6,235
Project delivery costs	23,586	13,117
Volunteer expenses	1,411	5,702
Training costs	826	1,198
Travel costs	512	132
Bank charges	66	73
Depreciation of computer equipment	<u>683</u>	<u>838</u>
	232,889	189,877
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>3,240</u>	<u>5,670</u>
Total resources expended	<u>237,272</u>	<u>196,211</u>
<b>Net income/(expenditure)</b>	<u><u>25,685</u></u>	<u><u>(33,504)</u></u>