



Organisation for Sickle Cell Anaemia Relief
And Thalassaemia Support

ANNUAL REPORT & FINANCIAL STATEMENT
YEAR ENDING 31st MARCH 2024

Company Number 05311442

Charity Number 1109849

OSCAR Birmingham Ltd
Year Ending March 2024

OSCAR Birmingham Ltd
(A company limited by guarantee)

INDEX	Page
Information	2-3
Trustees Report	4 -17
Independent Examiner's Report	18
Statement of Financial Activities	19
Balance Sheet	20
Notes to the Financial Statement's	21-28

OSCAR Birmingham Ltd
Year Ending March 2024

Charity reference and administrative details

Trustees	Lurieteen Miller Rachel Renfrew Paul Udenze Ajay Dattani
Charity Number	1109849
Company Number	5311442
Registered Address	22 Regent Place Jewellery Quarter Birmingham B1 3NJ
Contact details	Tel: 0121 2129209 email: admin@oscarbirmingham.org.uk
Independent Examiner	Gary Peter Brookes FCA BSc 130 Wombourne Park Wombourne S Staffs WV5 0LY
Bankers	Unity Trust Bank Brindley Place Birmingham B3 1AB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of Oscar Birmingham Limited (the charity) for the year ended 31 March 2024. The Trustees have adopted the provision of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (FRS102)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

OSCAR Birmingham Limited was incorporated on 13 December 2004 and registered as a charity on 3 June 2005. The charity remained dormant until 1 April 2008 when the assets, liabilities, and activities of OSCAR (Birmingham) (charity number 702847) were transferred. OSCAR Birmingham Limited operates under its Memorandum and Articles of Association dated 13 December 2004 and as amended by resolution dated 2 April 2007. Latest changes were adopted as amended by special resolution(s) dated 9 January 2023 as amended on 1 March 2023.

Method of appointment or election of Trustees

All trustees must be members of the charitable organisation. The trustees of the charity are also the directors of the company for the purposes of company law. All board members are circulated with invitations to potential trustees.

A detailed list of candidates, who have expressed an interest in becoming a trustee, is presented to a full board meeting for consideration and decision. When considering co-opting trustees, the board has regard to the requirement for any specialist skills needed. Trustees appointed during the year must stand for re-appointment at the next Annual General Meeting.

The Directors who served during the year are shown on the reference and administration section on page 1. All members of the board gave their time voluntarily and any expenses reclaimed from the charity are reflected in the financial statements.

The constitution of the charity requires a minimum of three and maximum of ten trustees. The Charity Commission are aware of this.

Policies adopted for the induction and training of Trustees.

All new trustees undergo induction training and are provided with an induction pack to brief them on their legal obligations under charity law. The induction covers the constitution, the committee and decision-making process, the business plan and the recent financial performance of the charity.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charitable organisation is governed by its Board of Trustees, who is responsible for formulating its Strategies and policies including the approval of budgets and the exercising of financial controls.

The Board of Trustees meets on a regular basis. The trustees delegate the day to day running of the charitable organisation to Head of Service and operational staff.

POLICIES & OBJECTIVES

The objects of the charity as set out in the constitution are: -

- To promote the relief of persons suffering from Sickle Cell and Thalassaemia disorders.
- To educate the public to increase their knowledge and understanding of such disorders.
- To promote research into the nature, prevalence, treatment and prevention of Sickle Cell and Thalassaemia disorders and to disseminate and publish the useful results of such research.

CHARITIES AND PUBLIC BENEFIT

OSCAR Birmingham is a voluntary organisation based in Birmingham. It was established to provide advice, support and counselling to individuals, families and carers affected by the Sickle Cell and Thalassaemia Blood disorder.

Both are potentially life-threatening disorders which disproportionately affect black and ethnic minority (BAME) communities. Our mission is to educate, support and provide relevant information through signposting, advocacy, and assistance. Through our work with partners, we will raise awareness of these conditions.

Demand for OSCAR services continue, due to the demographics of the Birmingham population who are at risk of inheriting Sickle cell or Thalassaemia Blood Disorders. We have seen an increase of service users with both Sickle Cell and Thalassaemia especially from African, Asian and European Countries migrating to the area.

Overview-Sickle Cell

Sickle cell disease is the name for a group of inherited health conditions that affect the red blood cells. The most serious type is called sickle cell anaemia. Sickle cell disease is particularly common in people with an African or Caribbean family background.

People with sickle cell disease produce unusually shaped red blood cells that can cause problems and can block blood vessels. Sickle cell disease is caused by a gene that affects how red blood cells develop. If both parents have the gene, there's a 1 in 4 chance of each child they have being born with sickle cell disease.

The child's parents often will not have sickle cell disease themselves and they're only carriers of the sickle cell trait. Sickle cell disease is a serious and lifelong health condition, although treatment can help manage some of the symptoms.

The main symptoms of Sickle Cell disease are:

- Painful episodes called sickle cell crises, which can be very severe and last up to a week.
- An increased risk of serious infections.
- Anaemia (where red blood cells cannot carry enough oxygen around the body), which can cause tiredness and shortness of breath. Some people also experience other problems, such as delayed growth, strokes and lung problems.

Overview-Thalassaemia

People with thalassaemia produce either no or too little haemoglobin, which is used by red blood cells to carry oxygen around the body. This can make them very anaemic (tired, short of breath and pale).

It mainly affects people of Mediterranean, south Asian, southeast Asian and Middle Eastern origin. There are different types of thalassaemia, which can be divided into alpha and beta thalassaemia. Beta thalassaemia major is the most severe type.

Other types include beta thalassaemia intermedia, alpha thalassaemia major and haemoglobin H disease. It's also possible to be a "carrier" of thalassaemia, also known as having the thalassaemia trait.

The main health problems associated with Thalassaemia are:

- Anaemia – severe tiredness, weakness, shortness of breath, pounding, fluttering or irregular heartbeats (palpitations) and pale skin caused by the lack of haemoglobin
- Too much iron in the body – this is caused by the regular blood transfusions used to treat anaemia and can cause problems with the heart, liver and hormone levels if untreated. Some people may also have delayed growth, weak and fragile bones (osteoporosis), and reduced fertility.



Summary

Our 2024 report provides opportunity to showcase our work, how we have supported the local Sickle Cell and Thalassemia community and wider strategic partnerships.

We have faced a new challenge. The pressures from cost-of-living crisis impacts us all in different ways. We remain committed to supporting our community to thrive, prosper and address health inequalities, given the challenges they continuously face. Our devotion to serving our community remains at the heart of what we do best.

Thank you to all our beneficiaries who participated in our activities, services, and support- To all our funders, partners and key stakeholders, we are grateful for the ongoing support.

A sincere heartfelt thank you to our staff and volunteers for their dedication, hard work and commitment in making a difference to the community.

As we reflect over the past 12 months, we look forward to what opportunities lie ahead. We will continue to work in partnership to make the positive differences to our community.

OSCAR BOARD OF TRUSTEES & SENIOR MANAGEMENT

Support for Children and Young People

Thanks to BBC Children in Need, we engaged and supported 137 children and young people who benefited from project activities and services.

108 children were identified as disadvantaged, living with Sickle Cell and/or Thalassaemia while, experiencing health and social challenges.

100% of children were able to take part in all year-round free activities, workshops and days out, taking place during school holidays.

Our mentors were able to support 33 children and young people, with 124 hours of mentoring support and contact on a one-to-one basis, group workshops, providing information, range of activities, guidance, emotional support based on assessment, views and interests of children and young people.

Impact

- 95% of children and young people gave a self-rating of 8-10 in spending less time alone and meeting new people.
- 100 % of children stated they always felt safe.
- 100 % of young people rated 9 or more for feeling positive about the future.
- 90% agreed that they had access to meaningful activities.

Feedback

Specialist Education Nurse said, 'What you guys do are amazing, the support you provide to our young patients has so much of a positive impact'.

16-year-old s from Lozells stated, 'My pain was getting to me, my school did not understand sickle cell until you came to see them. I'm getting the right support now. Thank you'.

15-year-old B from Yardley said, 'Knowing and talking to someone who has been through this has really helped me'.

Parent carer J from Selly Oak highlighted, ' I really appreciate the support not just for my child but for me too. It's hard with everything right now'.



(BBC Midlands Today Visit, BBC Radio WM talk and our Summer 2023 Youth Team)

Befriending & Peer Support Service

Supported by Birmingham City Council, we continued to provide befriending and peer support to help vulnerable citizens living with Sickle Cell and/or Thalassaemia. A total of 27 citizens received befriending interventions with of direct contact.

Number of Citizens Engaged and Supported during 2023/24

Quarter 1	Quarter 2	Quarter 3	Quarter 4
103	81	29	53

Social outings and cultural activities were organised for citizens resulting in reduced isolation and feeling less anxious, with 94% of citizens stated they hardly ever or never felt alone or left out and 81% citizens stated they felt happier the week before. These included:

- Day trip to Barry Island
- Coffee and chat drop in sessions
- Black History Celebration Event
- Liverpool Slavery Museum
- Birmingham Festival 23
- Kidney Care UK and Sickle Cell

Specialist Carers Service

We have continued to support and deliver carer related activities, support and interventions, working in collaboration with Birmingham Carers Hub Partnership arrangements, supported by Forward Carers and Birmingham City Council.

16 carers had accessed to a statutory carers assessment, while 300 carers including unpaid and parent carers took part in regular and one-off events. 69 one-to-one sessions were conducted directly with carers on a range of issues relating to their caring role.

Carer feedback and Impact:

- 100 % of Carers felt supported by OSCAR.
- 95 % of Carers stated they always felt valued.
- 89 % of Carers stated they were much happier and able to connect with other carers who have a shared understanding.



(Carers Events and Networking)

Well-Being Support

Supported by The National Lottery Community Fund-Reaching Communities Grant, we supported 291 individuals and their household through specialist interventions to encourage healthy behaviours, alleviate financial hardship and take up opportunities to strengthen their resilience.

These included:

- Agreed personalised stress buster plans for beneficiaries experiencing low levels of anxiety and depression.
- Conversations and promoting positive mental well-being.
- Signposting and referral to Healthy Minds Birmingham and/or GP.
- Access to outdoor wellbeing events and activities.
- Self-care and stress awareness workshop facilitated by a trained therapist and mindfulness coach.
- Coping strategies, conversations and workshops on how to look after their emotional and spiritual health with 39 individuals benefitting from this.
- Project staff conducted 51 home visits to support individuals going through poor health and other difficulties.
- 114 household members received support with financial hardship by accessing Household Support Fund.
- 41 people took part in our cost-of-living drop-in information sessions.
- Wellbeing days throughout the year for the community including local walks in Moseley Park, Cannon Hill and Handsworth to escape from day-to-day life.
- Access to emergency essentials, winter warm packs, and community pantries.

We are approaching the final year of delivery and will be exploring how to sustain this through continuation funding, collaborating with other stakeholders or work today's exit strategy.



(Outdoor Well-Being Activities)

OSCAR Birmingham Ltd Year Ending March 2024



(Support with Basic Essentials)

Community Cost of Living Support

During December 2023 to March 2024, we expanded our support and services to Sandwell and Coventry due to the increase demand and needs with cost-of-living crisis affecting communities diagnosed with Sickle Cell and Thalassaemia.

Supported by UK government and working in partnership with Birmingham Women and Children's Hospital, Acton Energy, Coventry Caribbean Association and University Hospital Coventry and Warwickshire, we identified and helped families with baby essentials, food provision, advice and information on keeping warm, financial worries and managing their health better.

Over 700 people benefited, including wider household members, 7 staff members worked on this project with over 1700 hours of delivery.



(Collaboration and Partnerships in Coventry)

Windrush 75 Their Journey, Our Heritage

Supported by Awards for All, we delivered Windrush 75 project over 10-month period. 390 people took part in project activities and events, celebrating, commemorating and recognising contributions made by Windrush and their generations. These included:

- Launch event attended by Blondell Cluff CBE-Chair of The National Lottery Fund
- Children's Creative Workshop exploring Windrush
- Who do you think you are in collaboration with West Indian Committee
- Sickle Cell Care and NHS Treatment over past 75 years
- Handsworth Walk and Monument
- Comedy of Black Origin
- Health and Well-being workshops



(Windrush Activities)

Advice, Information, and Guidance

118 people aged 18 years and over were supported with on one-to-one basis on a range of issues and needs regarding welfare benefits such as Disability Living Allowance and Personal Independence Payments, Housing conditions and accommodation, signpost, and screening for Hb.

Advice, information and guidance on issues and concerns prescription charges and help available, travelling, employment rights, managing pain and barriers to accessing emergency care and treatment.

Training, Awareness and Education

Over the past 12 months we provided a range of awareness, educational and training to a range of audiences. A total of 305 people benefited from the following:

- Black History Month, we held a stall and information awareness session at BT Open Reach Birmingham.
- Awareness at Birmingham Parent Carer Forum Event during November.
- Presentation to Abbey Rose Care Home Staff and Residents.
- Professionals and Third Sector representatives as part of Birmingham Carers Hub Partnership Launch.



(Training and Awareness on Sickle Cell and 75 years of NHS Care & Treatment)

Health Promotion

Working in partnership with Birmingham and Solihull ICS, we undertook 19 different health promotion campaigns during this period. A majority of these were online and use of social media.

These have included:

- Screening for Sickle Cell and Thalassaemia.
- Mental Health Awareness.
- Importance of good nutrition
- Awareness of Sickle Cell as an invisible & disabling illness during Disability Rights day.
- Sickle Cell and Mental Health
- National blood donation campaigns support by NHSBT and how to go about registering to become blood donor.
- Sharing NHS Campaign to boost awareness of signs and symptoms of Sickle Cell.
- Heat and Cold Alerts
- Treatments for Sickle Cell Symptoms

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in supporting and publicising the work of the charity supporting individuals affected by Sickle Cell and Thalassaemia Blood disorder within the local communities.

A total number of 9 volunteers were actively involved with the work of OSCAR Birmingham during this period.

Partnerships and Collaborative Working

We have continued to work in close co-operation and collaboration with Birmingham NHS Community Sickle Cell and Thalassaemia Team, Birmingham Women's and Children's Hospital Haemoglobinopathy Unit and Sandwell West Birmingham NHS. The focus has been based on referrals, shared interest in patient support and advocacy.

We continue to work closely with Adult Health and Social Care, Birmingham Voluntary Sector Council (BVSC) and wide range of providers to deliver positive change as part of Prevention and Communities Strategy and Neighbourhood Network Schemes.

Working with BVSC as an approved referral partner, enabling and identifying many of our families to successfully access a one-off grant from Household Support Fund.

Our carers project continues to be embedded within Birmingham Carers Strategy to support carers through our existing partnership arrangements as part of Birmingham Carers Hub delivery arrangements.

OSCAR continues to support the development of a West Midlands Haemoglobinopathy Network for Patient and Carers affected by a blood disorder.

Joined up collaboration with Coventry Caribbean Association, Acton Energy, University Hospital Coventry and Warwickshire, Coventry NHS ICB to ensure identification and support to families during winter period and part of cost-of-living support.

We have continued to develop links and collaborative working with NHS Birmingham Community Connexions and worked with Birmingham Community NHS Healthcare regarding engagement, consultation and focus group with patient population.

We continue to support NHS Blood and Transplant to promote positive messages regarding the need for blood donations and donors from ethnically matched communities.

Working with BBC Midlands Today, Asian Network and Radio Desi UK to talk about our BBC Children in Need funded project, raise awareness of Sickle Cell and Thalassaemia.

Ongoing partnership with Black Heritage Walks Networks and Legacy WM relating to joined up activities and collaboration on Windrush 75-year anniversary.

Potential new partnership with NHS England Health Inequalities Quality Improvement Team to undertake research project exploring health seeking behaviours for people with Sickle Cell Disease in Birmingham. We look forward to this emerging partnership arrangements.



OSCAR Birmingham Ltd

Year Ending March 2024

Financial review

Total income for the year was £273,887 of which £238,964 was restricted and £34,923 was unrestricted.

Total expenditure for the year was £236,166 of which £206,575 was restricted and £29,591 was unrestricted.

Principal funding

Grants and contracts awarded to the organisation were from Birmingham City Council and NHS Birmingham and Solihull ICB.

Restricted grants received from BBC Children in Need, Forward Carers, UK Government, The National Lottery Community Fund Reaching Communities and Awards for All.

Reserve's policy

The trustees keep the reserves of the charity under review, considering the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves.

The trustees consider that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services and/or event of winding up, a designated reserve of £111,750 equating to 12 months operational, creditors and redundancy costs is appropriate.

The current level of designated reserves is £80,000.

OSCAR Birmingham is also extremely grateful to all supporters, donors and the wider public who have undertaken fundraising events or donated, over the past 12 months to support our work. They include:

Donor/Fundraiser	Total
Abbey Rose Care Home	£305
Charitable Giving	£274
Charities Trust	£236
Eubank	£35
J Walrond	£200
KC Smith	£60
K Rawlings	£35
Local Giving	£395
New Hall Primary School	£315
Tabasam A	£105
Tameka Hewitt	£73

Risk Management

The trustees have introduced a formal risk management process to assess business risks and implement risk management strategies. This involved identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks.

Future

Strategic developments and priorities include:

- Supporting our communities to address health inequalities so that they can thrive and improve well-being.
- Collaboration with NHS Health Inequalities and Quality Improvement Team
- Provide targeted support for our community to help overcome challenges associated with their health and impact of cost-of-living crisis.
- Seeking to strengthen our governance by recruiting and training new board members.
- Work towards a new and ongoing quality kite mark including Thrive at Work Bronze level and Carer Friendly Employer Kitemark.
- Explore relocation of office and premises.
- Continue to increase the quality and provision of support services and projects for children, young people, and their families, especially helping those new to areas and seek to expand our reach beyond our remit.
- To share good practice with others and to be recognised as experts in our field of work in and around the West Midlands.


Directors' Responsibilities

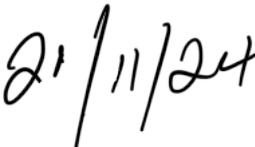
Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgments and estimates that are reasonable and prudent.
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) Prepare financial statements on the 'going concern' basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

Signed 
Director's name: Paul Udenze

Date 

OSCAR Birmingham Ltd

INDEPENDENT EXAMINERS REPORT TO THE DIRECTORS AND TRUSTEES OF OSCAR BIRMINGHAM LTD

I report on the accounts for the year ended 31 March 2024 set out on the following pages

Responsibilities and basis of report

The trustees (who are also directors of the company for the purposes of company law) 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 charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

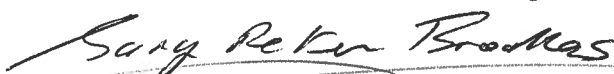
- (1) Examine the accounts under section 145 of the 2011 Act;
- (2) To follow the procedures laid down in the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
- (3) To state whether particular matters have come to my attention.

Independent Examiner's Statement

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 comply with those records; or
3. the accounts do not comply with 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 (SORP) 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 .



Name Gary Peter Brookes
Relevant Professional Qualifications FCA FCIE BSc
Address 130 Wombourne Park
Wombourne
Wolverhampton
WV5 0LY

Date : 21 November 2024

OSCAR Birmingham Ltd
Statement of Financial Activities (includes summary of income and expenditure)
Year ended 31 March 2024

	<u>Notes</u>	Unrestricted & Designated Funds	Restricted Funds	Total Funds	Total Funds
			2024		2023
		£	£	£	£
Income from					
Donations and legacies	2(a)	4,240	-	4,240	8,544
Investments		1,502	-	1,502	453
Charitable Activities	2(b)	29,181	238,964	268,145	185,471
Total Income		<u>34,923</u>	<u>238,964</u>	<u>273,887</u>	<u>194,468</u>
Expenditure on					
Charitable activities	3	29,591	206,575	236,166	190,542
Total Expenditure		<u>29,591</u>	<u>206,575</u>	<u>236,166</u>	<u>190,542</u>
Net Income		<u>5,332</u>	<u>32,389</u>	<u>37,721</u>	<u>3,926</u>
Net movement in funds		<u>5,332</u>	<u>32,389</u>	<u>37,721</u>	<u>3,926</u>
Transfer of Funds				-	-
Reconciliation of Funds:					
Total funds brought forward		82,608	6,141	88,749	84,823
TOTAL FUNDS CARRIED FORWARD		<u>87,940</u>	<u>38,530</u>	<u>126,470</u>	<u>88,749</u>

The notes on pages to form part of these financial statements

**

** See note 13 for full comparatives for 2023

OSCAR Birmingham Ltd
Balance Sheet
Year ended 31 March 2024

	Notes	2024 £	£	2023 £	£
Fixed Assets					
Tangible Assets	7		<u>647</u>		<u>761</u>
			647		761
Current Assets					
Debtors	8	1,244		-	
Bank & Cash in hand		<u>139,709</u>		<u>135,132</u>	
		140,953		135,132	
Creditors : Amounts falling due within one year	9	(15,130)		(45,168)	
Net Current Assets			<u>125,823</u>		<u>89,964</u>
Total Assets less Current Liabilities			126,470		90,725
Creditors : Amounts falling after more than one year	10		-		(1,976)
Net Assets			<u>126,470</u>		<u>88,749</u>
Charity Funds					
Restricted Funds	11		38,530		6,141
Unrestricted and Designated Funds			87,940		82,608
Total Funds			<u>126,470</u>		<u>88,749</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 (1) of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2024 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company and in accordance with FRS 102

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on the behalf of the Board on 21/11 2024

.....

Trustee Name Paul Udenze

Company Registered number 05311442

The notes on the following pages form part of these financial statements

OSCAR Birmingham Ltd
Notes to the Accounts
Year ended 31 March 2024

1. Accounting Policies

(a) Basis of Accounts Preparation

The charity is a Charitable Incorporated Organisation and constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) second edition published October 2019, the Charities Act 2011 and UK Generally Accepted Practice. The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

(b) Recognition of incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time (although expenses relating to their role is included in project costs) in line with the SORP (FRS 102). Any further detail is given in the Trustees' Annual Report

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Interest on funds on deposit is included when receivable and the amount can be measured reliably by the company, this is normally upon notification of the interest by the bank.

OSCAR Birmingham Ltd
Notes to the Accounts
Year ended 31 March 2024

c) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs , governance costs , administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and central functions have been allocated on an activity costs basis consistent with the use of resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities

(d) Funds

Restricted Funds

Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Designated funds

Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes . The aim and use of each designated fund is set out in the notes to the financial statements

(e) Tax

Exempt from corporation tax on its charitable activities.

Tax reclaims on donations and gifts

Any Gift Aid and other tax reclaims are included in the SoFA at the same time as the donations to which they relate.

(f) Debtors

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it probable that a transfer of economic benefit will be required in settlement , and the amount of the settlement can be estimated reliably.

Financial instruments

This entity only has assets and financial liabilities that qualify as basic financial instruments.

These are initially recognised at transaction value and subsequently measured at their settlement value

OSCAR Birmingham Ltd
Notes to the Accounts (cont.)
Year ended 31 March 2024

(i) Assets

Tangible fixed assets for use by charity

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Costs includes costs directly attributable to making the assets capable or operating as intended. These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	33% Reducing Balance
Fixtures and Fittings	15% Reducing Balance

(j) Going Concern

The directors consider that the charity remains viable for the year ahead

2(a). Income from grants, donations and legacies

	Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
	£	£	£	£
Donations	3,582	-	3,582	7,127
Fundraising	500	-	500	644
Other	158	-	158	798
Total	<u>4,240</u>	<u>-</u>	<u>4,240</u>	<u>8,569</u>

2(b). Income from charitable activities

	Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
	£	£	£	£
Birmingham City Council P&C Grant	-	38,000	38,000	38,950
NHS Sandwell	-	-	-	1,380
Birmingham and Solihull ICB	29,181	-	29,181	27,268
The National Lottery Community Fund, RC	-	74,154	74,154	68,703
Midlands Region	-	35,925	35,925	-
DCMS Community C Of L	-	49,776	49,776	15,000
Forward Carers	-	9,626	9,626	-
Awards for all	-	31,483	31,483	33,969
Children In Need	-	-	-	176
Other Income	<u>29,181</u>	<u>238,964</u>	<u>268,145</u>	<u>185,446</u>

OSCAR Birmingham Ltd
Notes to the Accounts (cont.)
Year ended 31 March 2024

	2024	2023
	£	£
(3a) Direct Costs		
Wages and salaries	135,198	115,304
Sessional Workers	23,093	16,150
Direct Project costs	50,787	32,244
	<u>209,078</u>	<u>163,698</u>
(3b) Support costs (including Governance)		
	2024	2023
	£	£
Property costs	11,518	11,259
Training	2,049	1,804
Office Expenses	4,326	3,562
Insurance	917	890
Telephone & Postage	3,218	3,384
Depreciation	114	134
Advertising and marketing	805	365
Bank Charges	256	175
Governance costs	3,885	5,271
	<u>27,088</u>	<u>26,844</u>
TOTAL CHARITY ACTIVITY COSTS	<u>236,166</u>	<u>190,542</u>

OSCAR Birmingham Ltd
Notes to the Accounts (cont.)
Year ended 31 March 2024

4. Governance Costs	2024	2023
	£	£
Accounts preparation and independent examination	1,900	1,795
Prior year underaccrual for Prof fees	150	200
Trustee exps	-	48
Legal and Professional fees	1,835	3,228
	<u>3,885</u>	<u>5,271</u>

5. Employees

	£	£
Wages & Salaries	128,364	109,087
Social Security Costs	6,578	5,437
Pensions	256	780
	<u>135,198</u>	<u>115,304</u>

The average monthly number of staff employed by the charity during the year was as follows:

	1 Full time	12	
Charitable activities	part time	13	12
		<u>13</u>	<u>12</u>

There were no employees whose annual emoluments were £60,000 or more

6.Trustees' and key management personnel remuneration expenses

During both years reported on no remuneration or benefits in kind only travel expenses reimbursement were made to trustees this year

However on 14 November 2022 Rachel Renfrew was also appointed a trustee . This meant that her finance admin charges are reported as Related Party Transaction of £ 1,957 for the whole reported period

-

OSCAR Birmingham Ltd
Notes to the Accounts (cont.)
Year ended 31 March 2024

7. Tangible Fixed Assets for use by the Charity

	Fixtures and Fittings £	Computer Equipment £	Total £
Cost			
At 1 April 2023	8,973	9,585	18,558
Additions	-	-	-
At 31 March 2024	<u>8,973</u>	<u>9,585</u>	<u>18,558</u>
Depreciation			
At 1 April 2023	8,213	9,584	17,797
Charge for Year	114	-	114
At 31 March 2024	<u>8,327</u>	<u>9,584</u>	<u>17,911</u>
Net Book Values			
At 31 March 2024	<u>646</u>	<u>1</u>	<u>647</u>
At 31 March 2023	<u>760</u>	<u>1</u>	<u>761</u>

8. Debtors	2024	2023
	£	£
	<u>1,244</u>	<u>-</u>

9. Creditors : Amounts falling due in less than one year

	2024	2023
	£	£
Accruals	4,632	1,800
Other taxation	4,386	3,206
Grants in Advance	-	34,932
Trade creditors	6,112	5,230
	<u>15,130</u>	<u>45,168</u>

10. Creditors : Amounts falling due after more than one year

	2024	2023
	£	£
Trade Creditors	<u>-</u>	<u>1,976</u>

OSCAR Birmingham Ltd
Notes to the Accounts (cont.)
Year ended 31 March 2024

11. Fund Reconciliation

	Fund Balances 31 March 2023	Incoming resources	Outgoing resources	Transfers	Fund Balances 31 March 2024
	£	£	£	£	£
Restricted funds					
The National Lottery Community Fund, RC Midlands Region	194	74,154	67,440	-	6,908
BCC	-	38,000	33,292	-	4,708
Children In Need	2,157	31,483	31,890	-	1,750
Awards for all	-	9,626	9,626	-	-
DCMS Community C Of L	-	35,925	35,468	-	457
Forward Carers	3,790	49,776	28,859	-	24,707
Total Restricted	6,141	238,964	206,575	-	38,530
Unrestricted Reserves					
Designated	60,000	-	-	20,000	80,000
Birmingham and Solihull ICB	13,105	29,181	28,371	(10,000)	3,915
General funds	9,503	5,742	1,070	(10,000)	4,175
	82,608	34,923	29,441	-	88,090
Total Funds	88,749	273,887	236,016	-	126,620

Children In Need

Grant for mentoring and activities for children and young people affected by Sickle Cell and Thalassaemia

BCC Prevention and Communities

Grant funding to run befriending and peer support service for citizens affected by Sickle Cell as part of BCC communities and prevention strategy

Forward Carers

Service to support Carers across Birmingham who look after someone, predominantly children with Sickle Cell, Thalassaemia and Comorbidity. Grant used for staffing, carer related support services and interventions.

The National Lottery Community Fund, RC Midlands Region

Reaching Communities Community Fund will continue and expand our offer of specialised support to people suffering from Sickle Cell Anaemia and Thalassaemia.

DCMS CCLF

One off grant to expand and adapt our service delivery during the winter period only to support families in new localities of Coventry and Sandwell.

OSCAR Birmingham Ltd
Notes to the Accounts (cont.)
Year ended 31 March 2024

12. Net Assets Analysis Between Funds

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Tangible Fixed assets	647	-	647	761
Current assets	102,423	38,530	140,953	135,132
Creditors due within one year	(15,130)	-	(15,130)	(45,168)
Creditors due in more than one year	-	-	-	(1,976)
	<u>87,940</u>	<u>38,530</u>	<u>126,470</u>	<u>88,749</u>

13. SOFA Comparatives

	Notes	Unrestricted & Designated Funds	Restricted Funds	Total Funds
		2023		
		£	£	£
Income from				
Donations and legacies	2(a)	8,544	-	8,544
Investments		453	-	453
Charitable Activities	2(b)	28,824	156,647	185,471
Total Income		<u>37,821</u>	<u>156,647</u>	<u>194,468</u>
Expenditure on				
Charitable activities	3	28,348	162,194	190,542
Total Expenditure		<u>28,348</u>	<u>162,194</u>	<u>190,542</u>
Net Income		<u>9,473</u>	<u>(5,547)</u>	<u>3,926</u>
Net movement in funds		<u>9,473</u>	<u>(5,547)</u>	<u>3,926</u>
Transfer of Funds		(28)	28	-
Reconciliation of Funds:				
Total funds brought forward		73,163	11,660	84,823
TOTAL FUNDS CARRIED FORWARD		<u>82,608</u>	<u>6,141</u>	<u>88,749</u>