

FOCUS

Annual Report & Financial Statements

For the year ending
31 March 2017

FOCUS Charity

Charity Number 1068467

Company Number 3491993

(A Company Limited by Guarantee and not having a share capital)

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1. Trustees' (Directors') Report

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 2017. 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 2015) as amended by Update Bulletin 1 (effective 1 January 2016).

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 2017, and other documents relating to FOCUS can be downloaded from our website:

www.focus-charity.co.uk

or obtained from our office:

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

2. Our Vision, Mission, Aims and Values

Our Vision:

Is of a society in which young people feel inspired and empowered to have a positive impact in their communities.

Our Mission:

We aim to be the leading organisation in Leicester in our field, through education and training we will provide opportunities for young people to meet their full potential, enhance their knowledge, skills and aspirations, leading to a positive outcome for the benefit of the individuals and society

Our Aims:

- To provide opportunities for growth, learning and development that are fun and inspiring.
- To support the development of self-awareness, self-confidence, self-belief and self-esteem for all of our programme participants, volunteers and staff.
- To enable individuals to develop skills that are relevant to them such as communication, negotiation, task-management, problem-solving and team-working.
- To facilitate improved relationships between individuals and groups.
- To foster a positive appreciation of the uniqueness of individuals, their beliefs, backgrounds, abilities and experiences.
- To develop an improved understanding of communities and their value, and individuals' importance to them.

Our Core Values:

Our philosophy is simple. We believe that through volunteering and community activity, young people can develop the skills and attributes that they need to be successful in their lives. The tangible results of their efforts, the practical skills they develop, and the high levels of support we provide make our projects, programmes and activities powerful and potentially life-changing experiences for young people. Central to the success of all of our work are four basic values:

- **Passion** - we have a passion for working with young people and develop positive, trusting and supportive relationships with them
- **Innovation** - we create innovative, properly-resourced and high-quality activities that are inspiring and engaging for young people and for our staff and volunteers
- **Commitment** - our staff and volunteers have the skills and commitment to 'make it happen', to find the right solutions and to see their work through
- **Young people-centred** - we are committed to supporting young people on their terms and in the ways that best suit their needs.

These values are supported by a belief that our lives are not pre-determined and that our destinies are in our own hands. The decisions we make will determine the direction our lives take. This is true for all people, but is especially important for young people making the transition to adulthood. These decisions are most often taken following key moments and events in our lives.

At FOCUS, we believe that anyone with whom we come into contact can be provided with such a key moment in their life. We must always believe that we are about to be presented with such an opportunity and support someone in making an important life decision.

Therefore, if we carry out our duties with passion, innovation, commitment, and with young people at the centre of our work, we can have a significantly positive effect on the lives of those people.

3. Statement of Public Benefit

All of FOCUS' activities, as described below, 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.

4. Review of Activities & Achievements

During 2016/17 we worked with a total of 604 young people across 5 distinct projects: Inspire, Roots & Shoots, Look Up Leicester, Explore Leadership and our Youth Action Team.

Inspire

Inspire is a year-long personal development programme for young people. Launched in September 2016, it has enjoyed a hugely successful start, with 34 young people participating to date – exceeding our first-year target of 32 young people.

The project kicked off with a week-long residential and has also involved a series of workshops on issues that the young people have identified, such as sex and relationships, being safe online and self-defence. They have also organised a number of projects to benefit the local community, such as a 5-a-side football tournament that attracted 9 local teams and carried an anti-racism message.

To plan and prepare for these activities, our staff team arranged weekly meetings for the young people, which proved highly popular and regularly attracted over 20 young people per week. Alongside these sessions, we trained 10 volunteer mentors, who each worked with young people on a 1-to-1 basis, providing support and guidance in areas including school work, relationships with parents, anxiety and stress.

Evaluation from this first cohort showed that they reported on average a 23% increase in their levels of self-confidence as a result of the project. All were able to describe new skills they had developed in areas such as team-working and problem-solving.

Roots & Shoots

Roots & Shoots is a community development project in which young people address the growing issue of isolation and loneliness amongst the city's older generations through gardening. Following on from its first successful year of operation, this project has again proved to be highly popular and has now achieved all of its three-year targets – a full year early! – with 98 young people taking part this year. This has enabled us to concentrate on ensuring the highest quality service we can achieve for both the young people who take part in gardening activities as volunteers, and the older people who are supported by them.

We have found that the most successful format for this project is to create or engage with existing community gardens and allotments. These form communal spaces where people come together through a shared interest in growing food or other plants, working together, improving their community and learning new skills. We have concentrated our efforts on four distinct community gardens:

- Different Roots is a gardening club for adults with learning disabilities that is located within a school in the New Parks area of Leicester where we have been able to involve young people with the club members – until we became involved, the school had no interaction with the group;
- St Matthews Allotments are run by the local tenants' association, although very few local residents had been involved and the area had become overgrown and underused – St Matthews is ranked as one of the most deprived communities in the UK;

- Belgrave Allotments are run by the Confederation of Indian Organisations, with whom we have been working to identify older members of the community who require support from teams of young people to access and work on their allotment;
- Ross Walk Pocket Park is a small community garden that had become overgrown and littered – having revived and replanted the area, we were able to engage local residents, who have now taken over management of the park from the local authority.

Look Up Leicester

Look Up Leicester is a youth-led project that aims to raise awareness of the beauty of Leicester and local people's pride in it. Launched in September 2015, the project provided an opportunity for 37 young people to celebrate the city's architectural heritage. They selected and photographed their favourite buildings, used 'clean graffiti' to encourage people to look above the shop fronts and interviewed local people to dispel the misconception that Leicester is not a city to be proud of and that young people need to escape it to enjoy a successful future.

The project culminated in an exhibition which attracted over 200 visitors, including the City Mayor, who has championed our cause. The project has attracted a great deal of interest resulting in Focus being commissioned twice by the city council to extend the project and to engage more young people in promoting the city. With the Mayor's support, we have also found a permanent home for an abridged version of our exhibition at the Highcross shopping centre.

Explore Leadership

Explore Leadership provides young people with a range of leadership skills as they lead their peers through a community project. Again it proved very popular with young people as we trained 39 'young leaders' through our residential training course. They each then planned and carried out a local community project for which they enlisted the support of their friends or peers. Between them they recruited 126 other young people to take on this challenge.

Youth Action Team

Our *Youth Action Team* (YAT) are a group of young people who meet every week to plan activities that enable them to act as ambassadors of youth volunteering. They also operate as a consultancy group for our staff team to evaluate the success of projects and to develop new project proposals. As such, they are central to our work and highly influential in our decision-making processes, as they challenge us to maintain and improve the quality of our projects. 46 young people were involved in the YAT during the year.

Other Activities

In addition to our scheduled activities and projects, we have also supported young people through a range of ad hoc or one-off events and projects. This has included supporting 23 young people at Moat Community College to design their own charitable event, working with 45 young people at New College to identify and develop their employability skills alongside a group of local employers, and providing advice, support and an informal volunteering brokerage service to a further 156 young people.

One of our key objectives for the year was to strengthen our financial position and provide the stability we needed to begin to grow the services we provide for young people. We are delighted to be able to report that we have enjoyed a good deal of success in this regard. Notably, we secured a significant three-year grant of over £250,000 from Big Lottery Fund to launch our Inspire Project and a similar sized grant from the Michael Bishop Foundation to launch Leicestival. These two have provided the platform for us to confidently plan for future growth and development.

When asked about how being a young volunteer had benefitted her, Emily, aged 15 said, *"Knowing that I've done good; having a sense of achievement and it gives me purpose. If it wasn't for Focus I'd be on YouTube right now and all the time and I can't do that for the rest of my life!"*

Having completed his Explore Leadership training with Focus, a 14 year old participant told us, *"Before I met Focus I [had some] major family issues. Life can be really stressful at times and give*

you totally negative thoughts. This was happening to me with all the shouting, arguing and fighting at home. But then Focus came along and changed all of that. Without a doubt, the 5 days I spent with them stands alone as the most incredible experience of my life. It was like the world had been lifted off my shoulders! The staff and volunteers were always caring, they had our backs, they gave help and advice and were there when I really needed them. Life has really changed for me and I'm loving it!"

5. Our Future Plans & Strategy

Shortly after the end of the 2016/17 year, we set ourselves a new strategy to take us through until 2021. This follows a period of consultation and reflection, which has involved our staff team, board of trustees, YAT and a number of external consultants.

Our goals for the next 3 – 4 years are to achieve:

1. **Financial Stability** – by improving our support base and expanding our financial planning, as identified in our business plan, we will generate sufficient funds to meet our aims of stability and growth, develop the level of our reserves in order that we can invest in project development and experiment with new ways of working as the scale and complexity of the organisation grows. We will also aim to secure each year two new multi-year contracts and grants. The financial position is reviewed by the Board on a regular basis.
2. **Improved Marketing** – by the employment of a Development Manager, with specific annual targets, we aim to improve our influence and our individual and corporate support base across both the City of Leicester and the wider County, by better use of all communication opportunities.
3. **Consistency of Quality** – by becoming a learning organisation and making better use of the skills available on the Board and the staff, we will ensure that our projects consistently offer high quality experiences, that are driven by the needs and interests of young people and that meet or exceed the expectations of stakeholders. We will introduce a standardised evaluation, which will be reviewed annually.
4. **Growth** – we aim to double the scale of our projects and programmes, becoming more influential as a provider of services for young people in Leicester. This will be measured by the number of young people we engage with, the number of projects delivered, the number of volunteers actively involved, the size of the staff team and our income level.
5. **Implementation** – this strategy will be carried out using our detailed business plans, cashflow spreadsheets and other policy documents, whilst always considering succession planning.

6. Financial Position & Reserves Policy

On 1 April 2016, FOCUS' unrestricted reserves stood at £19,629, which were considered sufficient by the Board of Trustees to cover all potential liabilities over a 4 month period. By 31 March 2017, the unrestricted fund stood at £13,405, 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 2016/17 and have implemented actions to address this.

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 nine months, which, along with a fundraising and income generation plan that is in place, provides sufficient projected income for at least 12 months.

7. Fundraising Strategy and Performance

The ongoing cuts to public services, the low interest rates available to trust fund investments and the continued strain on individuals' disposable income have made 2015/16 another very difficult year for fundraising. Not only is there less money available to voluntary sector organisations, but the competition to attract it has grown.

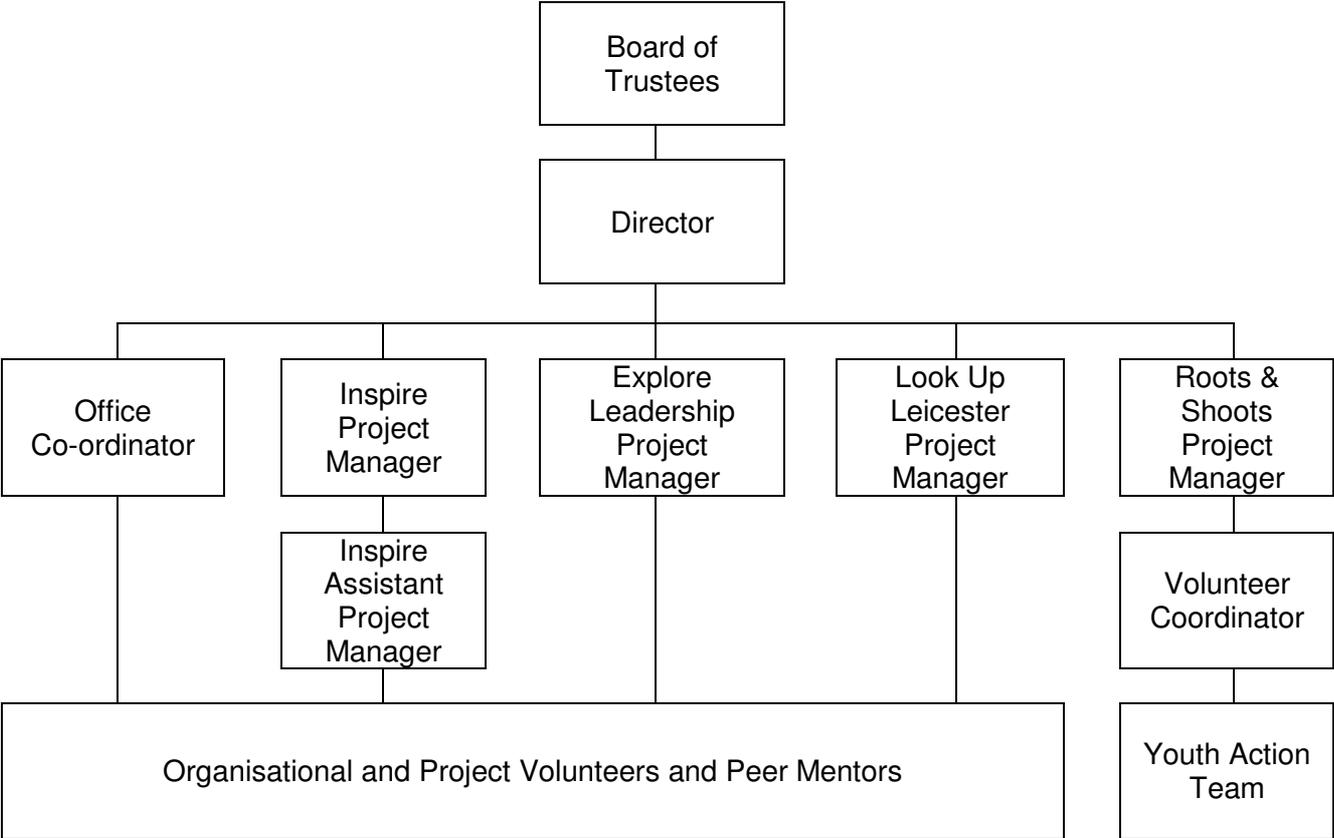
Our key funders during the year were Lloyds Bank Foundation, Henry Smith Charity, and IBM, who all supported our Explore Leadership Project; Heritage Lottery Fund, who supported our Look Up Leicester project; Leicester Ageing Together, who's Big Lottery Fund grant funds our Roots & Shoots project; Leicester City Council, who provided support to both our Youth Action Team and our A Day in the Park project; and Michael Bishop Foundation, who provided a grant for use on any of our projects.

We also received smaller grants from the Loughborough Round Table and from O2's Think Big grant scheme. The first of which was unrestricted, whilst the latter was for our Youth Action Team.

Our board of trustees regularly monitors fundraising activity and success and they prioritised the securing of a new multi-year grant to complement our existing funding arrangements. This target was achieved for 2016/17 in the form of a new three-year Big Lottery Fund grant.

8. Organisational Structure

During 2016/17 the following organisational structure was in place:



During 2016/17, 7 trustees governed FOCUS. They include 3 former FOCUS volunteers, of which 2 are also former programme participants, with a wide range of skills, backgrounds and experiences.

During the year 63 volunteers, who took on both organisational and project roles, such as supporting

the preparation of our programme materials or acting as project team members, additionally supported the organisation.

Throughout 2016/17 our Youth Action Team, comprising, on average, 27 young people, aged 16 – 25 and including those who had experienced each of our projects, met weekly to discuss organisational and project-specific topics. This forum acted as an advisory body to our staff team and their views were fed to the Board regularly.

9. Company Secretary and Principal Officer

Company Secretary:

Mark Bennett

Director (Principal Officer):

Matt Lilley

10. Registered Company and Charity information

According to its Memorandum of Association, FOCUS' objects are:

- a) to provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving conditions of life for the persons for whom the facilities are primarily intended and who have need of such facilities by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances; and
- b) to advance the education of children and disabled adults in particular through the organisation and management of team based projects in the local community.

In delivering these objects, during 2015/16 FOCUS specifically targeted its service provision at young people aged 13 – 25 who are experiencing, or at risk of experiencing, disadvantage.

Registered Office:

FOCUS, 73 Church Gate, Leicester, LE1 3AN

FOCUS is a company limited by guarantee, Focus Charity Limited, number: **3491993**.

FOCUS is a registered charity, number: **1068467**.

11. Trustees (Directors) and their interests

The following served as Trustees and Directors of the charitable company during 2016/17:

- Mark Bennett (Chair & Secretary)
- Liz Henderson (appointed 5 April 2016)
- Lisa Egan
- Rosie Strachan
- Richard Beamish
- Kevin Higginson (Hon Treasurer)
- Steven Walker
- Derek Ridgway (appointed 5 April 2016)

After the year end, two new Trustees have been appointed: Helen Donnellan and David Nicol. One trustee has retired from the board since the year end: Rosie Strachan

At no time during the year did any of the Trustees hold any interests in the Company.

12. Recruitment, Selection and Induction of New Trustees (Directors)

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 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.

13. Statement of Trustees' Responsibilities

The trustees (who are also the directors of the company 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 net income or expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with 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.

14. Independent Examiner and Principal Bankers

Our Independent Examiners in 2016/17 were:

Peters, Elworthy and Moore
Salisbury House
Station Road
Cambridge
CB1 2LA

Our Principal Bankers in 2016/17 were:

CAF Bank Ltd
Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Signed on Behalf of FOCUS:

Mark Bennett, Chair of Trustees

Date: 11 December 2017

Kevin Higginson, Hon. Treasurer

Date: 11 December 2017

FOCUS CHARITY
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2017

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOCUS CHARITY

I report on the financial statements of the Company for the year ended 31 March 2017 which comprise the Statement of Financial Activities and Balance Sheet, with the related notes.

This report is made solely to the Company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the Company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

FOCUS CHARITY
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated: 21 December 2017

P R Chapman FCA

For and on behalf of PETERS ELWORTHY & MOORE

Chartered Accountants

Cambridge

FOCUS CHARITY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income and Expenditure Accounts)
FOR THE YEAR ENDED 31 MARCH 2017

	Note	Restricted Fund 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOMING FROM:					
Donations and legacies	2	175,840	24,421	200,261	134,719
Investment income	3	-	70	70	71
TOTAL INCOME		175,840	24,491	200,331	134,790
EXPENDITURE ON:					
Raising funds	4	5,628	5,199	10,827	11,767
Charitable activities	5	145,325	25,516	170,841	123,340
TOTAL EXPENDITURE		150,953	30,715	181,668	135,107
NET INCOME/(EXPENDITURE)		24,887	(6,224)	18,663	(317)
NET MOVEMENT IN FUNDS		24,887	(6,224)	18,663	(317)
RECONCILIATION OF FUNDS:					
Total funds brought forward		23,416	19,629	43,045	43,362
TOTAL FUNDS CARRIED FORWARD		48,303	13,405	61,708	43,045

The notes on pages 16 to 25 form part of these financial statements.

FOCUS CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 03491993

BALANCE SHEET
AS AT 31 MARCH 2017

	Note	£	2017 £	£	2016 £
CURRENT ASSETS					
Debtors	11	8,153		21,397	
Cash at bank and in hand		<u>59,736</u>		<u>29,390</u>	
		67,889		50,787	
CREDITORS: amounts falling due within one year	12	<u>(6,181)</u>		<u>(7,742)</u>	
NET CURRENT ASSETS			<u>61,708</u>		<u>43,045</u>
NET ASSETS			<u>61,708</u>		<u>43,045</u>
CHARITY FUNDS					
Restricted special projects funds	13		48,303		23,416
Unrestricted funds	13		<u>13,405</u>		<u>19,629</u>
TOTAL FUNDS			<u>61,708</u>		<u>43,045</u>

The Trustees consider that the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Act.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements.

The financial statements were authorised and approved for issue by the Trustees on 11/12/2017 and signed on their behalf by:

Mark Bennett

Kevin Higginson

The notes on pages 16 to 25 form part of these financial statements.

FOCUS CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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 2015) - (Charities SORP (FRS 102)) as amended by Update Bulletin 1, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

There were no significant estimates or judgements made by management in preparing these financial statements.

1.2 GOING CONCERN

The Trustees have reviewed the financial position of the charity and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 COMPANY STATUS

The Company is a company limited by guarantee. The members of the company are the Trustees named on page 9. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £10 per member of the Company.

1.4 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs 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.

FOCUS CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.5 INCOME

All income is recognised once the Company 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 Company 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 Company 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 Company and it is probable that those conditions will be fulfilled in the reporting period.

1.6 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and is inclusive of irrecoverable VAT.

1.7 CAPITAL EXPENDITURE

Small items of office equipment and activity apparatus are written off to the Income and Expenditure Account as incurred. Other capital purchases costing more than £250 are capitalised and depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives by equal annual installments at the following rates:

Computers and equipment - 33.3% straight line

Donated assets are capitalised at a value equivalent to market value at the date of donation.

1.8 DEBTORS

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

FOCUS CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 LIABILITIES

Liabilities (creditors) are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 FINANCIAL INSTRUMENTS

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Grants/Donations including the following amounts over £1,000:		
Big Lottery Fund Grant (Reaching Communities)	96,018	-
Heritage Lottery Fund - Young Roots	-	38,100
Leicester Ageing Together	79,822	38,826
Leicester City Council	-	11,956
Lloyds Bank Foundation	-	4,000
IBM	-	1,300
Garfield Weston Foundation	20,000	-
Living Streets	3,051	1,260
Michael Bishop Foundation	-	34,000
Other Grants/Donations less than £1,000	1,370	5,277
	<hr/>	<hr/>
Total voluntary income	200,261	134,719

In 2016, grants totalling £94,182 were received into restricted funds and the remaining £40,537 were received for unrestricted purposes.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

3. INVESTMENT INCOME

	Restricted Fund 2017	Unrestricted funds 2017	Total funds 2017	Total funds 2016
	£	£	£	£
Bank deposit interest	-	70	70	71
<i>Total 2016</i>	-	71	71	

4. COSTS OF RAISING FUNDS

	Restricted Fund 2017	Unrestricted funds 2017	Total funds 2017	Total funds 2016
	£	£	£	£
Photocopying, publicity and printing	549	458	1,007	1,288
Voluntary income staff costs	5,079	4,741	9,820	10,479
	5,628	5,199	10,827	11,767
<i>Total 2016</i>	11,459	308	11,767	

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs (Note 6)	Support and Governance Costs (Note 7)	2017	2016
	£	£	£	£
Expenditure	119,006	51,835	170,841	123,340

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

6. DIRECT COSTS

	Activities Undertaken	Total 2017	Total 2016
	£	£	£
Administration	19,148	19,148	22,885
Volunteer costs	6,682	6,682	2,697
Inspire Programme	14,355	14,355	3,664
Explore Residentials	8,329	8,329	1,717
Explore Workshops	945	945	3,612
Wages and salaries	65,509	65,509	35,548
National insurance	4,038	4,038	1,741
	119,006	119,006	71,864
<i>Total 2016</i>	71,864	71,864	

In 2016, £54,480 of the direct costs were met from restricted funds and £17,384 from unrestricted funds.

In 2017, £104,103 of the direct costs were met from restricted funds and £14,903 from unrestricted funds.

7. SUPPORT AND GOVERNANCE COSTS

	Support Costs	Governance	Total 2017	Total 2016
	£	£	£	£
Administration	3,916	-	3,916	3,205
Volunteer costs	714	-	714	804
Other small projects	544	-	544	882
Independent Examination	-	3,500	3,500	3,780
Office costs	-	2,350	2,350	1,742
Wages and salaries	26,471	13,473	39,944	38,807
National insurance	867	-	867	2,256
	32,512	19,323	51,835	51,476
<i>Total 2016</i>	38,095	13,381	51,476	

In 2016, £38,491 of the support and governance costs were met from restricted funds and £12,985 was met from unrestricted funds.

In 2017, £34,540 of the support and governance costs were met from restricted funds and £17,295 was met from unrestricted funds.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

8. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2017	2016
	£	£
Independent Examiner's fees - for examination	1,320	1,320
Independent Examiner's fee - for accountancy	2,180	2,460
	3,500	3,780

9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEES' REMUNERATION & EXPENSES

Staff costs were as follows:

	2017	2016
	£	£
Wages and salaries	115,137	84,239
Social security costs (net of Employers Allowance)	5,041	4,592
	120,178	88,831

The average number of persons employed by the Company during the year was as follows:

	No.	No.
	6	5

Average headcount expressed as a full time equivalent:

	2017	2016
	No.	No.
	4	3

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel to be the Trustees and the Executive Director, Mr. M Lilley.

During the year, the Executive Director received remuneration totalling £38,727 (2016: £38,733) including Employer's National Insurance

The Trustees all give their time and expertise without any form of remuneration or other benefit in kind (2016: £NIL).

During the year, 3 Trustees received reimbursement of travel expenses totalling £413 (2016 - one Trustee £52) or had expenses paid directly to a third party on their behalf.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

10. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2016 and 31 March 2017	23,775
DEPRECIATION	
At 1 April 2016 and 31 March 2017	23,775
NET BOOK VALUE	
At 31 March 2017	-

11. DEBTORS

	2017 £	2016 £
Other debtors	3,810	19,050
Prepayments	4,343	2,347
	8,153	21,397
	8,153	21,397

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other taxation and social security	2,531	2,235
Accruals	3,650	5,507
	6,181	7,742
	6,181	7,742

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
UNRESTRICTED FUNDS				
General Funds - all funds	19,629	24,491	(30,715)	13,405
RESTRICTED FUNDS				
	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
Big Lottery Grant – Reaching Communities	-	96,018	(60,579)	35,439
Henry Smith Charity	5,000	-	(5,000)	-
Heritage Lottery Fund – Young Roots	18,416	-	(18,416)	-
Big Lottery Fund – Leicester Ageing Together	-	79,822	(66,958)	12,864
	<u>23,416</u>	<u>175,840</u>	<u>(150,953)</u>	<u>48,303</u>
Total of Funds	<u>43,045</u>	<u>200,331</u>	<u>(181,668)</u>	<u>61,708</u>

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2015	Income £	Expenditure £	Transfers £	Balance at 31 March 2016 £
UNRESTRICTED FUNDS					
General Fund – all funds	22,413	40,608	(30,677)	(12,715)	19,629
	<u>22,413</u>	<u>40,608</u>	<u>(30,677)</u>	<u>(12,715)</u>	<u>19,629</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

13. STATEMENT OF FUNDS (continued)

RESTRICTED FUNDS

	Balance at 1 April 2015	Income	Expenditure	Transfers	Balance at 31 March 2016
	£	£	£	£	£
Paul Hamlyn Foundation	5,649	-	(7,500)	1,851	-
O2 Think Big	300	-	(300)	-	-
Henry Smith Charity	15,000	-	(10,000)	-	5,000
Lloyds Bank Foundation	-	4,000	(4,000)	-	-
Heritage Lottery Fund – Young Roots	-	38,100	(19,684)	-	18,416
IBM	-	1,300	(1,300)	-	-
Parks Project	-	10,000	(10,000)	-	-
Big Lottery Fund – Leicester Ageing Together	-	38,826	(49,690)	10,864	-
Leicester City Council – Ward Grant	-	1,956	(1,956)	-	-
	<u>20,949</u>	<u>94,182</u>	<u>(104,430)</u>	<u>12,715</u>	<u>23,416</u>
Total of funds	<u>43,362</u>	<u>134,790</u>	<u>(135,107)</u>	<u>-</u>	<u>43,045</u>

The Big Lottery Fund Grant - to undertake a Reaching Communities project called "The Inspire Project".

Henry Smith Charity - providing volunteering and community opportunities for young people to increase skills, experiences and motivation in Leicester.

The Heritage Lottery Fund - Young Roots funding goes towards the funding of the 'Look Up Leicester' Project.

Leicester Ageing Together (Big Lottery Fund Funding - project led by Royal Leicestershire, Rutland and Wycliffe Society for the Blind (Vista)) - for the Leicester Ageing Together project which aims to reduce isolation and the risk of isolation amongst older people.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Restricted funds 2017	Unrestricted funds 2017	Total funds 2017
	£	£	£
Current assets	50,384	17,505	67,889
Creditors due within one year	(2,081)	(4,100)	(6,181)
	<u>48,303</u>	<u>13,405</u>	<u>61,708</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Restricted funds 2016	Unrestricted funds 2016	Total funds 2016
	£	£	£
Current assets	23,416	27,371	50,787
Creditors due within one year	-	(7,742)	(7,742)
	<u>23,416</u>	<u>19,629</u>	<u>43,045</u>

15. OPERATING LEASE COMMITMENTS

The charity has a rolling monthly lease arrangement for the rental of office space and therefore has no formal commitment at 31 March 2017. Rent is payable at a rate of £9,000 per annum.

16. RELATED PARTY TRANSACTIONS

There were no related parties or related party transactions during the year to 31 March 2017.