

Company registration number: 03491993

Charity registration number: 1068467

Focus Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2018

Haines Watts Leicester LLP
Chartered Accountants
Hamilton Office Park
31 High View Close
Leicester
LE4 9LJ

Focus Charity

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Focus Charity

Reference and Administrative Details

Chairman	Mr M J Bennett
Trustees	Mr M J Bennett Mr S Walker (resigned 1 February 2018) Mr C Kitson (appointed 23 April 2018) Mr D S Nicol (appointed 7 November 2017) Ms H M L Donnellan (appointed 19 April 2017) Mrs R Strachan (resigned 11 April 2017) Ms L Egan (resigned 12 March 2018) Mr D Ridgway, Hon. Treasurer Mr K M Higginson (resigned 1 February 2018) Ms E Henderson Mr R J Beamish
Principal Office	73 Church Gate Leicester LE1 3AN The charity is incorporated in England.
Company Registration Number	03491993
Charity Registration Number	1068467
Independent Examiner	Haines Watts Leicester LLP Chartered Accountants Hamilton Office Park 31 High View Close Leicester LE4 9LJ

Focus Charity

Trustees' 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 2018. 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 2018, 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

Financial review

On 1 April 2017, FOCUS' unrestricted reserves stood at £13,405, which were considered sufficient by the Board of Trustees to cover all potential liabilities over a 3 month period. By 31 March 2018, the unrestricted fund stood at £22,836, which is considered sufficient to cover 5 months of liabilities. The Trustees aim to maintain a level of unrestricted reserves equivalent to three to six months of unrestricted expenditure throughout 2017/18 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 10 months, which, along with a fundraising and income generation plan that is in place, provides sufficient projected income for at least 12 months.

Focus Charity

Trustees' Report

Objectives and activities

Objects 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

Focus Charity

Trustees' Report

Objectives, strategies and activities

During 2017/18 we worked with a total of 419 young people across 4 distinct projects: Inspire, Roots & Shoots, Leicestival and our Youth Action Team. Evaluation of the impact of participating in our projects demonstrated that during the year:

- 84% of young people felt more confident in their own abilities than they did before they joined us
- 86% felt more positive about what they could achieve in future as a result of taking part in Focus projects
- 96% could describe new skills they had developed with us
- 93% felt generally happier as a result of being involved with Focus

Inspire

Inspire is a year-long personal development programme for young people. It is funded by the Big Lottery Fund through their Reaching Communities grant scheme and comprises 6 separate components. This year 77 young people took part.

The project starts with a week-long residential event, which sees the young people work in small teams to undertake a series of activities that develop their team-working, task management and communication skills. They also begin to consider their future aspirations and goals, which provide a basis for the support they will receive throughout the project. Following the residential they complete a series of community projects, addressing issues that are important to them such as tackling racism or homelessness; they attend workshops on topics that they have identified, such as developing self-confidence; they are offered the support of a one-to-one mentor, they are consulted on the structure and content of the project in order to improve it for future cohorts; and they plan a final celebration event that includes awards, presentations, speeches and a party.

Key highlights this year included a community football tournament that attracted over 70 young people. The tournament was themed as an anti-racist event and involved young people from across Leicester and representing the broad demographic of the city; and a project that was prompted by the group's concern for the rise in rough sleepers in the city. The young people prepared meals and hot drinks on Monday evenings, which they delivered to homeless people in the city centre, along with warm clothes.

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. It has been funded using Big Lottery funding through the Leicester Ageing Together Partnership.

Roots & Shoots is scheduled to conclude in May 2018 and will be replaced by a new project, 'Breathing Space', which builds on the legacy of Roots & Shoots. Breathing Space will focus on the enormous benefits of working in green spaces for young people facing mental health issues. Key to this project will be the further development of our allotment, which will become an outdoor classroom for young people, away from the pressures of their usual urban environments.

98 young people have been involved in the project during the year and they have supported 147 older people. Some of the highlights of the year include our work throughout the year at the Belgrave Allotments, where we supported a number of older people to maintain their own allotments; supporting a group of older people with learning disabilities to manage a green space in the centre of a secondary school; and, as a legacy for the project, the acquisition of an allotment, which we will be developing into an outdoor training space for young people.

Focus Charity

Trustees' Report

Leicestival

Launched in August 2017, Leicestival has been funded by the Michael Bishop Foundation for 3 years. Based upon a pilot project that we delivered in 2012, the project aims to increase the opportunities for young people to volunteer within some of Leicester's unique cultural festivals and events.

During the year 58 young people were engaged in the project and volunteered at 7 events. These included Diwali, where the young people interviewed people attending the largest such festival outside of India; Christmas, during which young people cooked and delivered meals to staff of the emergency services; and the Leicester Comedy Festival, which featured a film created by young people and which celebrated Leicester's accent and colloquial phrases.

Four of the young people who took part gained a food hygiene qualification, whilst 9 received training from Leicester City Council that enabled them to take on roles within the Council's festival activities.

Throughout the year, a small group of young people worked with local film-maker, Keith Allott to create a documentary film of the journey of young people volunteering at festivals. The film had its premier in 2018/19 and will be used by Leicester City Council to promote the city's unique range of festivals.

Having impressed with their film-making skills, 3 young people were invited to participate in the creation of a short film as part of Safen3t, a series of educational documentaries promoting safe internet use for young people.

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.

During the year, a total of 59 young people were involved in the YAT. In addition to their ambassadorial and consultative roles, they undertook a number of community projects. A particular highlight was a project they completed on behalf of the Leicestershire Archaeological Society that involved creating a photographic exhibition featuring images selected by young people from the Leicester City archives that represented the Greyfriars area of the city alongside images that they young people recreated of the same scenes. This exhibition was initially displayed in Leicester's Guildhall before being offered a permanent home in the Highcross shopping centre.

The YAT were approached in early 2018 to develop a project inspired by the legacy of Alice Hawkins, a Leicester heroine of the Suffragette Movement. This resulted in the creation of 'Soapbox' a project that will be delivered in 2018/19 and will focus on developing public speaking and campaigning skills.

Other Activities

In addition to our main projects and programmes, we also undertook a range of other activities during the year. This has included offering additional support to those young people most in need, outside of the scope of our projects. For example, we have provided advice and support to young people in housing crises to enable them to find secure accommodation, we have established 'Team Around the Family' meetings with other professionals to avoid family breakdown, and we have found alternative or additional education provision for young people who were not in full-time education or are being home educated.

We were invited to support 72 students at Wyggeston & Queen Elisabeth College to consider how volunteering could help them to achieve their academic and career goals.

Focus Charity

Trustees' Report

As part of our strategic development activities, we worked with a team of 15 senior managers from KP Snacks. They offered their expertise to provide an external perspective on our current position, strategic goals and opportunities for growth. This process was part of a longer-term management development programme they were undertaking with Bridge Partnerships. During the process, and to understand how Focus supports young people, they worked with us to support 46 students at New College Leicester to consider their future plans.

As part of our commitment to engage with and support the wider community of young people in Leicester, our Director has continued to act as a Voluntary Sector Representative on the Leicester City Children's Trust Board. This involves working alongside senior managers from the public sector (including the Police, Public Health, Social Care, Education, Youth Service and others) to plan joint approaches and to share good practice in this field.

In preparing for the implementation of the new General Data Protection Regulations (GDPR) in May 2018, we conducted a major review of our related policies and processes.

In May 2017 we were announced as one of the winners of the Weston Charity Awards for 2017/18. This prestigious award brought with it 12 months support from Pilotlight. We worked with them and their network of influential and successful business executives on a range of strategic issues including marketing, governance and fundraising.

During the year 9 young people took part in 'Getting Focused', a training course that we developed to enable young people with experience of our projects to take on greater responsibility, such as inducting new members into our projects or managing social media posts.

To provide additional support to young people and their families, we joined a Fareshare scheme. This provides twice weekly donations of food from a local Tesco store, which we distribute to our beneficiaries.

From April 2017, we enrolled all of our staff into a stakeholders pension scheme.

Fundraising disclosures

During the first part of the year, our fundraising strategy was driven by a set of fundraising priorities developed from our Strategic Plan 2017 – 2021. This set out the key areas of development for Focus and enabled us to target potential funding sources as appropriate. In order to achieve our goals, we appointed a part-time Development Manager, whose role has been to develop relationships with potential corporate supporters, in order to generate increased income and in-kind support.

In the final quarter of the year we began to develop a new Strategic Fundraising Plan, with the support of Pilotlight, which focused in greater depth on the diversification of our income sources. Key to this was the development of a new set of statements about our organisation, including our vision, mission, values and behaviours. These have led us to redesign our logo and create a new set of branding guidelines.

We have enjoyed significant success in attracting new funding from trust funds and been able to expand our service offer to young people and grow our staff team as a result. Our main funders during the year have been the Big Lottery Fund, the Michael Bishop Foundation, Leicester Ageing Together and the Garfield Weston Foundation.

This success has been continued beyond the year end and we are anticipating further growth in 2018/19.

Focus Charity

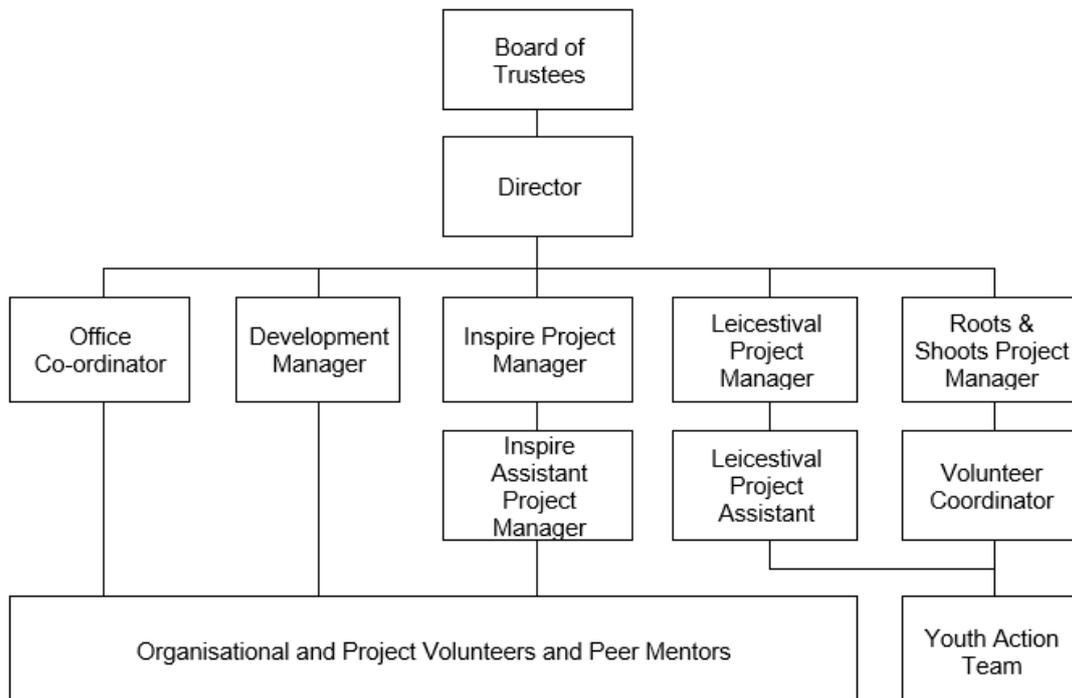
Trustees' Report

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.

Structure, governance and management



Organisational structure

During 2017/18, 10 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 99 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.

Focus Charity

Trustees' Report

Recruitment, selection and induction of new 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 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.

Plans for future periods

Aims and key objectives for future periods

In 2017, following consultation with our staff team, board of trustees and Youth Action Team, and having sought advice from external supporters, we set a strategy for the organisation that includes the following goals for the next three to four years:

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 will be 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.

Focus Charity
Trustees' Report

The annual report was approved by the trustees of the charity on 7 November 2018 and signed on its behalf by:

.....
Mr M J Bennett
Chairman and Trustee

.....
Mr D Ridgway
Trustee

Focus Charity

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Focus Charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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.

Approved by the trustees of the charity on 7 November 2018 and signed on its behalf by:

.....
Mr M J Bennett
Chairman and Trustee

.....
Mr D Ridgway
Trustee

Focus Charity

Independent Examiner's Report to the trustees of Focus Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2018 which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Focus Charity (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 Focus Charity 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 Focus Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 Focus Charity 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.

.....
Richard Buckby FCA

For and on behalf of Haines Watts Leicester LLP
Chartered Accountants
Hamilton Office Park
31 High View Close
Leicester
LE4 9LJ

7 November 2018

Focus Charity

Statement of Financial Activities for the Year Ended 31 March 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies		38,880	249,578	288,458
Investment income		<u>62</u>	<u>-</u>	<u>62</u>
Total income		<u>38,942</u>	<u>249,578</u>	<u>288,520</u>
Expenditure on:				
Raising funds		(7,223)	(3,743)	(10,966)
Charitable activities	4	<u>(22,288)</u>	<u>(212,239)</u>	<u>(234,527)</u>
Total expenditure		<u>(29,511)</u>	<u>(215,982)</u>	<u>(245,493)</u>
Net income		<u>9,431</u>	<u>33,596</u>	<u>43,027</u>
Net movement in funds		9,431	33,596	43,027
Reconciliation of funds				
Total funds brought forward		<u>13,405</u>	<u>48,303</u>	<u>61,708</u>
Total funds carried forward	13	<u><u>22,836</u></u>	<u><u>81,899</u></u>	<u><u>104,735</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies		24,421	175,840	200,261
Investment income		<u>70</u>	<u>-</u>	<u>70</u>
Total income		<u>24,491</u>	<u>175,840</u>	<u>200,331</u>
Expenditure on:				
Raising funds		(5,199)	(5,628)	(10,827)
Charitable activities	4	<u>(25,516)</u>	<u>(145,325)</u>	<u>(170,841)</u>
Total expenditure		<u>(30,715)</u>	<u>(150,953)</u>	<u>(181,668)</u>
Net (expenditure)/income		<u>(6,224)</u>	<u>24,887</u>	<u>18,663</u>
Net movement in funds		(6,224)	24,887	18,663
Reconciliation of funds				
Total funds brought forward		<u>19,629</u>	<u>23,416</u>	<u>43,045</u>
Total funds carried forward	13	<u><u>13,405</u></u>	<u><u>48,303</u></u>	<u><u>61,708</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2017 is shown in note 13.

Focus Charity

(Registration number: 03491993) Balance Sheet as at 31 March 2018

	Note	2018 £	2017 £
Current assets			
Debtors	10	2,223	8,153
Cash at bank and in hand		<u>108,484</u>	<u>59,736</u>
		110,707	67,889
Creditors: Amounts falling due within one year	11	<u>(5,972)</u>	<u>(6,181)</u>
Net assets		<u>104,735</u>	<u>61,708</u>
Funds of the charity:			
Restricted funds		81,899	48,303
Unrestricted income funds			
Unrestricted funds		<u>22,836</u>	<u>13,405</u>
Total funds	13	<u>104,735</u>	<u>61,708</u>

For the financial year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 21 were approved by the trustees, and authorised for issue on 7 November 2018 and signed on their behalf by:

.....
Mr M J Bennett
Chairman and Trustee

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

73 Church Gate
Leicester
LE1 3AN

These financial statements were authorised for issue by the trustees on 7 November 2018.

2 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 2015) - (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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

Income and endowments

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.

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.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computers and equipment	33.3% straight line

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 trustees'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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	General £	£	£	£
Big Lottery Fund Grant - Reaching Communities	-	87,910	87,910	96,018
Leicester Ageing Together	-	69,210	69,210	79,822
Garfield Weston Foundation	25,000	-	25,000	20,000
Living Streets	1,921	-	1,921	3,051
Other grants and donations less than £1000	2,359	950	3,309	1,370
Townscape Heritage Initiative	-	1,998	1,998	-
Hammersons	-	2,500	2,500	-
JR Corah Foundation	-	1,500	1,500	-
Michael Bishop Foundation	-	85,510	85,510	-
Weston Charity Awards	6,500	-	6,500	-
IBM	1,600	-	1,600	-
Leicester Archaeological Society	1,500	-	1,500	-
	38,880	249,578	288,458	200,261

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

4 Expenditure on charitable activities

	Unrestricted funds		Total 2018 £	Total 2017 £
	General £	Restricted funds £		
Administration	4,739	16,892	21,631	23,064
Volunteer costs	-	-	-	7,396
Inspire programme	-	35,508	35,508	14,355
Explore residentials	-	-	-	8,329
Explore workshops	-	-	-	945
Wages and salaries	20,925	126,950	147,875	105,453
National insurance	2,869	14,066	16,935	4,905
Other small projects	-	-	-	544
Independent examination	466	1,734	2,200	3,500
Office costs	124	10,254	10,378	2,350
	<u>29,123</u>	<u>205,404</u>	<u>234,527</u>	<u>170,841</u>

£29,123 (2017 - £25,516) of the above expenditure was attributable to unrestricted funds and £205,404 (2017 - £145,325) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,220 (2017 - £19,323) which relate directly to charitable activities. See note for further details.

5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2018 £	2017 £
Independent examiners fee	<u>2,220</u>	<u>3,500</u>

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the 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 £38,964 (2017 £38,727) including Employer's National Insurance.

The Trustees all give their time and expertise without any form of remuneration or other benefit in kind (2017: £NIL).

During the year, the Trustees received reimbursement of travel expenses totalling £558 (2017 £413) or had expenses paid directly to a third party on their behalf.

7 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
Staff costs during the year were:		
Wages and salaries	147,875	115,137
Social security costs	16,935	5,041
	<u>164,810</u>	<u>120,178</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2018 No	2017 No
Staff	<u>9</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2017	<u>23,776</u>	<u>23,776</u>
At 31 March 2018	<u>23,776</u>	<u>23,776</u>
Depreciation		
At 1 April 2017	<u>23,776</u>	<u>23,776</u>
At 31 March 2018	<u>23,776</u>	<u>23,776</u>
Net book value		
At 31 March 2018	<u>-</u>	<u>-</u>
At 31 March 2017	<u>-</u>	<u>-</u>

10 Debtors

	2018 £	2017 £
Prepayments	<u>2,223</u>	<u>8,153</u>

11 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	3,670	2,531
Accruals	<u>2,302</u>	<u>3,650</u>
	<u>5,972</u>	<u>6,181</u>

12 Commitments

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 2018. Rent is payable at a rate of £9,000 per annum.

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

13 Funds

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Balance at 31 March 2018 £
Unrestricted funds				
<i>General</i>				
General fund	13,405	38,942	(29,511)	22,836
Restricted funds				
Big Lottery Grant - Reaching Communities	35,439	87,910	(102,639)	20,710
Big Lottery Fund - Leicester Ageing Together	12,864	69,210	(66,759)	15,315
Townscapr Heritage Initiative	-	1,998	(1,998)	-
Hammersons	-	2,500	(374)	2,126
Leicester City Council - Get Growing	-	950	(950)	-
JR Corah Foundation	-	1,500	-	1,500
Michael Bishop Foundation	-	85,510	(43,262)	42,248
Total restricted funds	<u>48,303</u>	<u>249,578</u>	<u>(215,982)</u>	<u>81,899</u>
Total funds	<u><u>61,708</u></u>	<u><u>288,520</u></u>	<u><u>(245,493)</u></u>	<u><u>104,735</u></u>

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Balance at 31 March 2017 £
Unrestricted funds				
<i>General</i>				
General fund	19,629	24,491	(30,715)	13,405
Restricted funds				
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
Total restricted funds	<u>23,416</u>	<u>175,840</u>	<u>(150,953)</u>	<u>48,303</u>
Total funds	<u><u>43,045</u></u>	<u><u>200,331</u></u>	<u><u>(181,668)</u></u>	<u><u>61,708</u></u>

Focus Charity

Notes to the Financial Statements for the Year Ended 31 March 2018

The specific purposes for which the funds are to be applied are as follows:

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.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	27,462	83,245	110,707
Current liabilities	(4,626)	(1,346)	(5,972)
Total net assets	<u>22,836</u>	<u>81,899</u>	<u>104,735</u>

15 Analysis of net funds

	At 1 April 2017 £	Cash flow £	At 31 March 2018 £
Cash at bank and in hand	59,736	48,748	108,484
Net debt	<u>59,736</u>	<u>48,748</u>	<u>108,484</u>

16 Related party transactions

There were no related party transactions in the year.