

REGISTERED COMPANY NUMBER: 03491993 (England and Wales)
REGISTERED CHARITY NUMBER: 1068467

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
FOCUS CHARITY
(A COMPANY LIMITED BY GUARANTEE)**

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

FOCUS CHARITY

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FOR THE YEAR ENDED 31 MARCH 2023**

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FOCUS CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

Please note

Further copies of our Annual Report and Financial Statements 2023, 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 2022, FOCUS' unrestricted reserves stood at £3,928. By 31 March 2023, the unrestricted fund stood at £17,397, 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 2023/24 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 3 months, which, along with a fundraising and income generation plan that is in place, provides sufficient projected income for at least 6 months.

FOCUS CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Our Vision (or 'where we want to be?')

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

Our Mission (or 'what we strive to achieve?')

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

Our Values and Behaviours

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

FOCUS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Objectives, strategies and activities

During 2022/23 we worked with a total of 232 young people during 177 group sessions and 195 one-to-one support sessions across 4 distinct projects: Inspire, Leicestival, Breathing Space, and Start. Evaluation of the impact of participating in our projects demonstrated that during the year:

- " 86% of young people felt more confident in their own abilities than they did before they joined us
- " 78% felt more positive about what they could achieve in future as a result of taking part in Focus project
- " 92% could describe new skills they had developed with us
- " 86% felt generally happier as a result of being involved with Focus
- " 73% reported a greater sense of belonging to the area in which they live
- " 89% had increased the amount of volunteering they engaged in

In April 2022, in response to reduced funding and in order to safeguard our work with young people, we reduced our staff team, with those who remained either working reduced hours or for reduced pay. This made for a challenging year, but thanks to the dedication of our team, we were able to maintain the quality of our projects. We have since been able to reinstate these reductions.

The ongoing impact of the pandemic and the resulting cost-of-living crisis have compounded the challenges that young people were already facing. We have striven to provide our support throughout the year to all young people who needed it and have continued our commitment to never turn a young person away and to offer support for as long as it is needed.

Inspire

Inspire is a year-long personal development programme for young people aged 13-16. It is funded primarily by the National Lottery Fund through their Reaching Communities grant scheme and comprises a series of activities, youth-led community projects, workshops, and mentoring support, and a short residential event. This year 40 young people took part, which includes those completing the project who joined us in 2021/22 and those recruited during 2022/23.

Some highlights of the year included a 'Green Influencers' project, which saw us work with the Leicestershire and Rutland Wildlife Trust to clear and clean up a stretch of the River Soar. In August, we collaborated with Spice Queen Productions, as part of the Liberty Performance in the centre of city, on a dance performance that attracted over 200 community members. Our performance the journey of the enslaved to emancipation.

Increasingly, we have responded to a need to work with young people's families to provide additional support alongside the project to address issues such as suicidal thoughts, depression, increased risk behaviours and a growing concern for the mental wellbeing of young people. As a result, we have maintained regular contact with many families.

"I know I ain't spoke or looked like I've been too happy nor grateful for the project, but I am, I'm actually just so grateful. I've always felt like I'd never have anyone by my side, for a long time I have had no one I can trust. But at Focus I've done the hardest thing I've ever had to do, and I trusted you all and no-one was horrible nor judged me for the scars I let everyone see on my arm. I've never felt so happy to just be alive, than when I was with you all. I felt what friendship, teamwork, acceptance, and care is - enough to let me maybe try to trust people again."

'Sid', aged 16

"My main target was to try and stay in this new thing and not to get kicked out. I just know how my anger gets the better of me. I've learnt that I can overcome personal challenges. I can come into Focus and can control myself and not be a screw-up. I can control myself."

'Bryan', aged 15

Breathing Space

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

FOCUS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Come hail. Rain, snow or shine, a small group of young people attended the project every Friday to maintain the site, plan the year's activities and to develop relationships with the community surrounding the site. They are our 'Allotmenters'. Throughout the year they were supported by small groups of other young people who took part in activities that complemented the other Focus projects that they were involved in. In total 30 young people took part in activities at the allotment.

We were also supported by local businesses, whose staff joined us for one-off volunteering days. Notably, we received regular support and resources from Engie, whose building services team were frequent visitors to the site.

Two great highlights this year were the Summer Open Day and Guy Fawkes Night, both delivered in partnership with the allotment committee. These attracted local residents and new visitors to the allotment and helped bring the local community together.

"I will always be indebted to all at Focus for their tireless hard work and dedication. The kindness and help which they have given my grandson is immeasurable. They have supported him to such an extent he has gotten to university. You are all amazing. Thank you so much."
Grandparent of a young person

Leicestival

Leicestival provides opportunities for young people to volunteer at some of the diverse range of festivals and cultural events that the city is becoming renowned for. 60 young people took part during the year, working alongside organisers of events including Holi, Leicester Pride, St Patrick's Day, Open Streets, Diwali and the Caribbean Carnival.

Some of the highlights of the year include our performance at the Leicester Comedy Festival being short-listed for the Tracy Miller Community Award, and a series of events that we delivered with Leicester's Heritage Action Zone.

The former took the form of a show for the 2023 Leicester Comedy Festival, called 'Some like it Lit - Part 2'. A great audience joined us at the Big Difference Café for the show, which also involved a number of our business partners who bravely joined the cast. As a precursor to our show, we delivered a comedy workshop for local business leaders in collaboration with professional comedian, Rob Gee.

The latter showcased young people's artistic talents as they created and curated exhibitions that drew in families and other visitors to events that promoted the Church Gate, High Street and Granby Street areas of Leicester - areas that had become neglected and in need of revitalising. They narrated a 'virtual tour' of Church Gate, created artwork for an exhibition, which encompass stories about Church Gate and Granby Street. They also created an interactive map of the city centre through their 'Mapping the City' project, which was showcased at the Beta X building. This piece, which featured a 'soundwall' of stories of some of the city's landmarks, proved so popular that it was subsequently displayed at further events organised by the City Council.

We also provided a range of children's activities to accompany the visit to Leicester of STORM The Giant - a 10m tall puppet made from recycled material that promotes environmental awareness. And, we worked with Spice Queen Productions on a public dance performance in Leicester city centre as part of the Freedom Festival, which attracted an audience of over 200 and which celebrated the emancipation of the enslaved and their journey to freedom.

Start

Start supports young people who are highly socially isolated and not engaged in education or employment. Most of the young people involved in the project spend their time playing online video games and do not have a wide, or in some cases any, social network. They are highly vulnerable to the influence of online extremists and in particular to far-right propaganda. Our project aims to support them to develop their social skills, to feel more connected to their community and to enjoy individual and team challenges.

FOCUS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

The project offers a 12-week programme of personal and team challenges, youth-led community action, workshops based on issues that the young people identify, and one-to-one mentoring. We offered three cycles of the project during the year. In total 24 young people completed the project this year.

Amongst others, we worked in partnership with Freedom Active a specialist life skills day-care centre which supports adults with a diagnosis of autism, Asperger's, learning difficulties and behaviours. A number of their service users joined the project. Their Activity Coordinator said,

"Everyone who has attended Focus has been made to feel welcome and the introductions at the beginning, and when a new person attends, have been a positive way for our service users to engage in conversations with new people. All service users and staff have given feedback that meeting new people and trying some of the activities (that they would never choose for themselves) has been the most positive thing about Focus. This has to be given as a huge positive of Focus, that it is for EVERYONE and includes EVERYONE! It has been an eye-opening experience to be a part of Focus, and see the way that they work alongside the Outdoor Pursuits Centre to set up this type of programme. Focus is always a topic of conversation on a Monday, before we leave our HQ, and after we have arrived back to our base." Dan Morson, Freedom Active

Some huge highlights of this year's cohorts were the young people-led community projects, including providing 100 cream teas for elderly residents of a number of local care homes; creating and delivering education packs for the children of families who had fled Syria; and planning and cooking a three-course lunch for 70 people at a homeless shelter.

Other Activities

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

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

We delivered a number of online and face-to-face sessions for 78 students at Leicester College, Wyggeston & Queen Elisabeth College, and De Montfort University that supported careers development and promoted the benefits of volunteering.

We provide free afternoon tea and children's games and activities for local people to celebrate the Queen's Platinum Jubilee. This led to us receiving a Queens Platinum Jubilee Community and Business Award from the Lord Lieutenant of Leicestershire.

We supported a group of young people who delivered an anti-discrimination message to local businesses and others at an event held in the flagship new Metro Bank in Leicester city centre.

Our impact on the local community in Leicester was celebrated as we were named as finalists in the Community Impact category of the East Midlands Chamber Awards 2022. We were also named as finalists in the Nachural Entrepreneurship Awards in the Community Excellence category.

Our 'Mighty Mental Health' campaign in May saw young people promote positive mental health and strategies for maintaining well-being at a public event at Leicester's landmark Clock Tower, which also included promoting being active with the use of two static exercise bikes located in the street outside the bank.

Established in 2020 in response to the impact of the murder in the USA of George Floyd on some staff, volunteers and young people within Focus, our Anti-Oppressive Practice group comprised staff and trustees who met regularly throughout the year to discuss our working practices and to advise on any actions required to ensure that Focus met, and exceeded, its obligations to Equality, Diversity & Inclusion. In 2022, the group presented a new Anti-Oppressive Practice Policy, which was approved by our Board of Trustees, and an action plan, which has been implemented and continues to influence our work.

FOCUS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

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

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

Utilising the gifted membership of Zellar, an online sustainability platform that we were presented by the East Midlands Chamber, we have identified and begun to address areas of our work where we can reduce our carbon output, focus on recycling and become more energy efficient. As part of our commitment to recycling we have become a 'recycling hub' for Pringles through our ongoing connections with Terracycle.

We began the process of developing a Sustainability (Green) Policy, which will be presented to our Board for approval in 2023.

Fundraising Disclosures

During 2022/23, we continued to focus our fundraising activities on our strategy of diversifying our income sources, and we have enjoyed significant success in attracting new funding from our traditional trusts and foundation sources as well as from individuals, businesses and local government.

Our most significant successes came towards the end of the year, when we were successful in attracting a new 4-year grant from the National Lottery Fund's Reaching Communities scheme, and a 2-year grant from the Heritage Lottery Fund. These two major grants will lay the foundations for our strategy during 2023/24 and beyond.

Our work with the local business community has continued to develop and our status as Charity of the Year for East Midlands Chamber, Fosse Business Network, BNI Foxes, Futures Housing Group, Leicestershire Law Society, Rotary Club of Leicester, and Metro bank (Leicester branch), has opened many doors for us and introduced us to both individual and company donors.

A key element of our 'offer' to local businesses has been our Focus on Business Club, which has seen 23 members join and become involved in our activities and support us in terms of donations, time and expertise.

Our priority during 2023/24 remains to continue to diversify our income sources and to work with new and existing funding sources to develop longer-term relationships and to identify areas of collaboration and to address the issues facing young people together.

Public benefit

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

FOCUS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new members of the Board of Trustees

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

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

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

Organisational structure

During 2022/23, 10 trustees governed FOCUS. They have a wide range of skills, backgrounds and experiences. In addition to attending quarterly board meetings, they also take on individual responsibilities, supporting functions such as fundraising, finance, and marketing.

Our Chief Executive and Director of Programme Development form our Leadership Team, a forum that we created in December 2019.

During the year 28 volunteers, who took on both organisational and project roles, such as supporting the preparation of our programme materials, fundraising, and mentoring young people, additionally supported the organisation.

Plans for future periods

Aims and key objectives for future periods

The first stage of developing our new Strategic Plan took place in November 2021, bringing our staff team and Board of Trustees together to focus on the key areas of development for us over the next 4 to 5 years. Due to the reduction in our staff team during 2022/23, we delayed the full implementation of our Strategic Plan, but it has now been completed and signed off by our Board of Trustees.

Our key aims will be as follows:

" People: we will develop the best people to support our young people. Plans include embedding our 'Anti-Oppressive Practice' action plan, leading the way in ensuring high quality Safeguarding processes, further developing the diversity of our team to reflect their local area, developing robust succession plans for staff and trustees

" Programmes: we will deliver the best impact for young people. Our plans include creating a balanced set of programmes and projects that meet young people's changing needs, developing the resources required to be open to young people every day, increasing our knowledge of and response to the mental health needs of young people, ensuring that our work has a minimal impact on the environment and promotes sustainability

" Promotion: we will become the best-funded and best-known young people's charity in Leicester. Our plans include further developing our business network, securing more long-term funding relationships with trusts and foundations, building our following on social media, achieving national recognition for our local work

Overarching all of this is our aim to have more impact with more young people. We have deliberately not put a specific timetable in place, as we recognise that the future is uncertain and we intend to be flexible, adaptable and agile in our approach.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03491993 (England and Wales)

FOCUS CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity number

1068467

Registered office

73 Church Gate
Leicester
Leicestershire
LE1 3AN

Trustees

M J Bennett (Chair)
D Ridgway (resigned 13.10.22)
Ms A Ahmad
R L Clarke
D J Foley
A D J Harris
H H Rao
Ms S Shah (resigned 28.7.23)
Ms L D Skinner
Miss A E Tyers (Treasurer)

Company Secretary

M J Bennett

Independent Examiner

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

Approved by order of the board of trustees on 15 November 2023 and signed on its behalf by:



M J Bennett - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



R J Buckby FCA

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

15 November 2023

FOCUS CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,500	-	31,500	13,113
Charitable activities					
Charitable activities		-	130,980	130,980	146,568
Investment income	2	227	-	227	19
Total		<u>31,727</u>	<u>130,980</u>	<u>162,707</u>	<u>159,700</u>
EXPENDITURE ON					
Raising funds	3	664	-	664	3,912
Charitable activities					
Charitable activities		18,515	177,032	195,547	345,050
Total		<u>19,179</u>	<u>177,032</u>	<u>196,211</u>	<u>348,962</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	12,548 921	(46,052) (921)	(33,504) -	(189,262) -
Net movement in funds		13,469	(46,973)	(33,504)	(189,262)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,928	62,639	66,567	255,829
TOTAL FUNDS CARRIED FORWARD		<u><u>17,397</u></u>	<u><u>15,666</u></u>	<u><u>33,063</u></u>	<u><u>66,567</u></u>

The notes form part of these financial statements

FOCUS CHARITY

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	8	745	1,583
CURRENT ASSETS			
Debtors	9	5,353	2,331
Cash at bank and in hand		30,924	66,806
		36,277	69,137
CREDITORS			
Amounts falling due within one year	10	(3,959)	(4,153)
NET CURRENT ASSETS		32,318	64,984
TOTAL ASSETS LESS CURRENT LIABILITIES		33,063	66,567
NET ASSETS		33,063	66,567
FUNDS	12		
Unrestricted funds		17,397	3,928
Restricted funds		15,666	62,639
TOTAL FUNDS		33,063	66,567

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2023 and were signed on its behalf by:



A E Tyers - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

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

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

Donations and legacies

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

Expenditure

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

Raising funds

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

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Expenditure

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.

Tangible fixed assets

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

Computer equipment - 33% on cost

Taxation

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

Cash and cash equivalents

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

FUND STRUCTURE

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

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

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	227	19
	<u>227</u>	<u>19</u>

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Raising funds	664	3,909
Support costs	-	3
	<u>664</u>	<u>3,912</u>

FOCUS CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	838	1,403
Other operating leases	7,129	11,162
	<u>7,129</u>	<u>11,162</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees, nor any persons connected with them, have received any remuneration from the charity during the years ended 31 March 2023 and 31 March 2022.

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	136,330	221,526
Social security costs	2,918	17,457
Other pension costs	5,669	10,643
	<u>144,917</u>	<u>249,626</u>

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

	2023	2022
Staff	8	11
	<u>8</u>	<u>11</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,113	-	13,113
Charitable activities			
Charitable activities	6,157	140,411	146,568
Investment income	19	-	19
Total	<u>19,289</u>	<u>140,411</u>	<u>159,700</u>
EXPENDITURE ON			
Raising funds	3,912	-	3,912

FOCUS CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	137,122	207,928	345,050
Total	<u>141,034</u>	<u>207,928</u>	<u>348,962</u>
NET INCOME/(EXPENDITURE)	(121,745)	(67,517)	(189,262)
RECONCILIATION OF FUNDS			
Total funds brought forward	125,673	130,156	255,829
TOTAL FUNDS CARRIED FORWARD	<u><u>3,928</u></u>	<u><u>62,639</u></u>	<u><u>66,567</u></u>
8. TANGIBLE FIXED ASSETS			Computer equipment £
COST			
At 1 April 2022 and 31 March 2023			<u>28,173</u>
DEPRECIATION			
At 1 April 2022			26,590
Charge for year			838
At 31 March 2023			<u>27,428</u>
NET BOOK VALUE			
At 31 March 2023			<u>745</u>
At 31 March 2022			<u><u>1,583</u></u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Prepayments		<u>5,353</u>	<u>2,331</u>

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Pension control	930	1,573
Accrued expenses	3,029	2,580
	<u>3,959</u>	<u>4,153</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	745	-	745	1,583
Current assets	36,277	-	36,277	69,137
Current liabilities	(19,625)	15,666	(3,959)	(4,153)
	<u>17,397</u>	<u>15,666</u>	<u>33,063</u>	<u>66,567</u>

12. MOVEMENT IN FUNDS

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

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	125,673	(121,745)	3,928
Restricted funds			
Big Lottery Grant - Reaching Communities	63,813	(20,595)	43,218
Leicester City Council -Heritage Action	31,902	(23,402)	8,500
Prevent	19,684	(19,684)	-
Openworks	10,000	(10,000)	-
Wooden Spoon	(3,243)	14,164	10,921
Vichai Srivaddhanaprabha Foundation	8,000	(8,000)	-
	<u>130,156</u>	<u>(67,517)</u>	<u>62,639</u>
TOTAL FUNDS	<u>255,829</u>	<u>(189,262)</u>	<u>66,567</u>

FOCUS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,289	(141,034)	(121,745)
Restricted funds			
Big Lottery Grant - Reaching Communities	86,436	(107,031)	(20,595)
National Lottery Fund - Awards for All Leicester City Council -Heritage Action	10,000	(10,000)	-
Prevent	10,000	(33,402)	(23,402)
Openworks	9,111	(28,795)	(19,684)
Wooden Spoon	-	(10,000)	(10,000)
Vichai Srivaddhanaprabha Foundation	14,164	-	14,164
De Montfort University	-	(8,000)	(8,000)
Covid Safe Communities (LCC)	5,000	(5,000)	-
Virgin Media O2 Together Fund	3,700	(3,700)	-
Groundwork	1,000	(1,000)	-
	<u>140,411</u>	<u>(207,928)</u>	<u>(67,517)</u>
TOTAL FUNDS	<u>159,700</u>	<u>(348,962)</u>	<u>(189,262)</u>

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	125,673	(109,197)	921	17,397
Restricted funds				
Big Lottery Grant - Reaching Communities	63,813	(48,147)	-	15,666
Leicester City Council -Heritage Action	31,902	(31,902)	-	-
Prevent	19,684	(19,684)	-	-
Openworks	10,000	(10,000)	-	-
Wooden Spoon	(3,243)	4,164	(921)	-
Vichai Srivaddhanaprabha Foundation	8,000	(8,000)	-	-
	<u>130,156</u>	<u>(113,569)</u>	<u>(921)</u>	<u>15,666</u>
TOTAL FUNDS	<u>255,829</u>	<u>(222,766)</u>	<u>-</u>	<u>33,063</u>

FOCUS CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,016	(160,213)	(109,197)
Restricted funds			
Big Lottery Grant - Reaching Communities	142,436	(190,583)	(48,147)
Michael Bishop Foundation	40,000	(40,000)	-
National Lottery Fund - Awards for All Leicester City Council -Heritage Action	10,000	(10,000)	-
Prevent	10,000	(41,902)	(31,902)
Openworks	9,111	(28,795)	(19,684)
Wooden Spoon	15,000	(25,000)	(10,000)
Vichai Srivaddhanaprabha Foundation	14,164	(10,000)	4,164
De Montfort University	-	(8,000)	(8,000)
Covid Safe Communities (LCC)	5,000	(5,000)	-
Virgin Media O2 Together Fund	3,700	(3,700)	-
Groundwork	1,000	(1,000)	-
Henry Smith Charity	10,000	(10,000)	-
LLR Community Fund (Jubilee grant)	9,980	(9,980)	-
	271,391	(384,960)	(113,569)
TOTAL FUNDS	322,407	(545,173)	(222,766)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 or the year ended 31 March 2022.

FOCUS CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,500	8,178
Donated services and facilities	-	4,935
	31,500	13,113
Investment income		
Bank interest	227	19
Charitable activities		
Grants	130,980	146,568
	162,707	159,700
EXPENDITURE		
Raising donations and legacies		
Raising funds	664	3,909
Charitable activities		
Wages	136,330	221,526
Social security	2,918	17,457
Pensions	5,669	10,643
Other operating leases	7,129	11,162
Insurance	618	2,251
Light and heat	5,838	5,722
Telephone	2,372	11,119
Postage and stationery	1,708	2,777
Sundries	6,235	9,781
Project delivery costs	13,117	18,823
Volunteer expenses	5,702	24,555
Training costs	1,198	3,694
Travel costs	132	1,448
Bank charges	73	100
Computer equipment	838	1,403
	189,877	342,461
Support costs		
Governance costs		
Accountancy and legal fees	5,670	2,592
Total resources expended	196,211	348,962
Net expenditure	(33,504)	(189,262)

This page does not form part of the statutory financial statements