

# Focus Birmingham

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2016

Charity No. 1065745  
Company Registration No. 3353444

# Focus Birmingham

## TRUSTEES' REPORT AND REVIEW OF THE YEAR for the year ended 31 March 2016

---

The Trustees, who are also Directors of the Charitable Company, present their annual report and audited financial statements of the Company for the year ended 31 March 2016.

### **TRUSTEES**

The following Trustees have served since 1 April 2015, (visually impaired members are indicated by an asterisk \*):

Mrs H Lees (Chairman)  
Ms B Benton (resigned 29<sup>th</sup> October 2015)  
Mr J Cade  
Mr R Chester (Treasurer)(resigned 11<sup>th</sup> February 2016)  
Mr C Gascoigne  
Ms V Griffiths\* (appointed 10<sup>th</sup> February 2016)  
Mr M Hughes \* (resigned 28<sup>th</sup> January 2016)  
Mr M Murria  
Mr I Reynolds \* (resigned 29<sup>th</sup> October 2015)  
Mrs A Rogers (resigned 2<sup>nd</sup> November 2015)  
Ms M Tsaloumas

### **REGISTERED OFFICE**

Focus Birmingham  
48-62 Woodville Road  
Harborne, Birmingham  
B17 9AT

### **ABOUT FOCUS BIRMINGHAM**

Focus Birmingham is a registered charity and the biggest provider of care and support services to those with a visual impairment in Birmingham. It is estimated that over 40,000 people in Birmingham have a visual impairment.

The organisation employs some 160 staff and provided support to blind and visually impaired people on over 8,000 occasions in 2015-16.

It was founded in 1998, previously operating under the auspices of BRIB (Birmingham Royal Institution for the Blind).

The charity aims to provide high quality, innovative services to blind, visually impaired and disabled people across the West Midlands. It intends to become known as a centre of excellence, working in partnership with others to develop pathways of care and support that achieve the best possible outcomes for people.

# Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR  
for the year ended 31 March 2016

---

## **ABOUT FOCUS BIRMINGHAM (CONTINUED)**

Focus Birmingham aims to fulfil this objective by:

- Providing expert support, advice and information to people affected by sight loss or disability in a number of specialist fields including optometry, rehabilitation, community support and direct care.
- Assisting people in a holistic way through multi-disciplinary approaches and by involving and supporting their families and carers.
- Raising awareness of the issues people with visual impairment or disabilities may face and campaigning for change when appropriate.

Focus Birmingham has a formal relationship with two other organisations:

- Birmingham Royal Institution for the Blind (“BRIB”). Three Focus Birmingham Trustees are entitled to be members of the BRIB Board
- Three Local Charities (“TLC”) Lottery. Focus Birmingham owns one third of the Lottery alongside Acorns Children’s Hospice and St Mary’s Hospice. The CEO and one trustee are members of the TLC Board

## **GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM**

Focus Birmingham is a registered charity (no 1065745) and a company limited by guarantee (no. 3353444) with its own constitution - the ‘Memorandum and Articles of Association’ as amended in April 2009. It is entered in the Central Register of Charities as Focus Birmingham. The company is referred to as such, or as the “charity” “the charitable company” or “Focus”.

The Trustees of Focus Birmingham are responsible for overseeing the management and administration of the charity and have ultimate responsibility for the charity’s activities. The Trustees are also the Directors of the company.

Trustees are elected by the membership at the Annual General Meeting or join as co-opted members at the invitation of the Board of Trustees. Induction and training is available for all Trustees.

The role of the Board of Trustees is to:

- Ensure that Focus Birmingham acts in accordance with its Memorandum and Articles, charity law, company law, and other relevant legislation or regulations
- Ensure that Focus Birmingham applies its resources exclusively in pursuance of its objects (“the relief of blind and partially sighted people and those with other disabilities and in particular the promotion of and assistance with services for and with blind and partially sighted people and disabled people to enhance their quality of life”)

# Focus Birmingham

## TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2016

---

### **GOVERNANCE ARRANGEMENTS, BOARD OF TRUSTEES, SENIOR MANAGEMENT TEAM (CONTINUED)**

- Provide strategic direction to the organisation, setting overall policy, setting targets and evaluating performance against agreed targets
- Safeguard the good name and values of the charity
- Protect and manage the property of the charity and to ensure the proper investment of Focus Birmingham's funds
- Oversee the financial affairs of the charity.

During the year 2015/16 the full Board of Trustees met quarterly and all meetings were quorate. The charity held its AGM on 12/12/15.

The day-to-day management of the charity is delegated to the charity's paid staff, and in particular to the Senior Management Team.

During the year 2015/16 the Senior Management Team consisted of:

- Chief Executive & Company Secretary - Mr T Harrison
- Director of Finance – Mr E Vauhkonen
- Head of Low Vision and Community Services – Mr A Miller
- HR Manager – Ms P Seal

The key management remuneration policy is set by the Finance, Audit & Quality Committee and is reviewed on an annual basis as part of the budget-setting process.

### **FOCUS BIRMINGHAM SERVICES**

During the year 2015/16 Focus Birmingham provided a wide range of services including:

- Accommodation based care and support. We have a registered residential care home and during the year also opened a supported living scheme for blind and visually impaired in conjunction with Bromford Housing
- Comprehensive day services providing social activities and learning opportunities for up to 100 people with multiple disabilities each week
- A specialist Low Vision service providing assessments, advice and support at venues across Birmingham. The service offers over 2,000 appointments each year and issues specialist aids, adaptations and equipment to users free of charge
- Distribution of specialist ICT equipment to children
- Counselling and emotional support services

# Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR  
for the year ended 31 March 2016

---

## **FOCUS BIRMINGHAM SERVICES (CONTINUED)**

- Support to people in the community to help promote independence and reduce social isolation (through 1:1 advice and guidance, social groups and befriending schemes)
- Hospital-based advice & information services
- Telephone helpline
- Rehabilitation services
- A daily living aid resource and information centre.

## **OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS**

In setting our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our mission is to provide a range of services and support to help our vision to become a reality.

2015/16 saw a period of redesign and change management in response to the previous year's funding cuts and the drop in unrestricted charitable income which resulted in an operational loss for 2014/15.

Trustees have sought to initiate changes so that services are more sustainable, risk management processes are more robust (particularly with regard to future funding) and partnership opportunities are fully explored. Trustees have also committed to improving governance arrangements so the charity has the best possible leadership to move forward and deal with the challenges of an uncertain economic climate.

Trustees are able to report that there were a number of notable developments and achievements in terms of service delivery and operational efficiency and that the objectives set for 2015/16 were largely achieved.

Key developments were as follows:

1) We closed a loss-making registered residential care home (310 Selly Oak Road) and successfully transferred all residents to a newly-built supported living development at Millward Place, Kings Norton, Birmingham. The new accommodation provides fully accessible, self-contained apartments for tenants and is only a short distance from their previous home.

The new development is a partnership between Bromford Housing and Focus Birmingham which has allowed the charity to provide continuity of care whilst reducing potential liabilities associated with void loss and the upkeep of the property.

In addition to the residents from Selly Oak Road, Millward Place has given us the opportunity to provide accommodation and support to an additional 8 blind or visually impaired people.

2) Focus Birmingham partnered with other local charities working in the field of sensory impairment and physical disability to bid for a contract as part of a new local authority commissioning programme for 'prevention services'.

This bid was successful and means that Focus Birmingham has secured 3 years funding for the Community Services team with the new service going live in July 2016.

# Focus Birmingham

## TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2016

---

### OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS (CONTINUED)

3) We reorganised a number of key departments to ensure greater efficiency and also improve the delivery of services. Of particular note was the decision to integrate the Low Vision and Community Services teams to offer a more joined up and responsive service to people newly diagnosed with sight loss. This was aided by the opening of a new, innovative 'Contrast and Technology Suite' (funded by a grant from Yorkshire Building Society) to support our rehabilitation work.

4) We delivered a successful programme of new and innovative activities and experiences to people with sight loss and disabilities as part of the project funded by the Big Lottery 'People's Millions'. These included 'blind drives', 'acoustic shooting', theatre trips with 'touch tours' (at both the RSC in Stratford and the Birmingham Hippodrome) yoga, tai chi and various sporting activities.

The project attracted many people that were new to Focus Birmingham services and achieved our goals of motivating and inspiring people to undertake challenges regardless of their disability.

5) Our fundraising team have worked hard to develop relationships with corporate supporters and to develop partnerships with local law firms to deliver our legacy programme.

6) We have continued to adopt best practice with regards to terms and conditions for care roles. This has included the introduction of the Birmingham Care Wage which is higher than the new National Living Wage.

7) We have continued to develop the training and education programmes offered by the Low Vision Department. The European Union-funded TEMPUS project (which works with partners to develop low vision services in Palestine and Jordan) has progressed and we continue to support the Optometry and Visual Impairment Rehabilitation courses at Aston University and Birmingham City University.

8) We have further developed the governance framework for the organisation, undertaking a full skills audit at Board level and undertaking a campaign to recruit new Trustees with specialist skills.

5 new Trustees have accepted offers to join the Board in 2016-17.

The charity has also introduced new policies and processes related to the 'Fit and Proper Persons Test' for Directors/Trustees as required by the Care Quality Commission.

### FUTURE PLANS

The Board of Trustees and the Senior Management Team remain committed to driving forward a comprehensive strategy to modernise services and improve the offer to customers whilst taking steps to maximise non-contract income and explore new business opportunities.

Our objectives for the year 2016/17 include:

1) To work with partner organisations on plans to integrate services for blind and visually impaired people, to develop and promote the eye health and sight loss pathway and make the best use possible of resources available to the sector.

2) To complete the second stage of our plans to remodel housing with care and to achieve 'good' inspection ratings from the Care Quality Commission for our new supported living service.

# Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR  
for the year ended 31 March 2016

---

## **FUTURE PLANS (CONTINUED)**

- 3) To develop new specialist low vision and community support services in north Birmingham.
- 4) To successfully engage with health centres and GP practices in Birmingham to promote best practice in terms of accessibility for visually impaired and blind patients as part of a project funded by NHS England.
- 5) To develop a staff recognition and reward scheme.
- 6) To further invest in our specialist day service provision for people with multiple disabilities and to engage with commissioners to explore opportunities to develop new models of day care and personalised social care funding.
- 7) To introduce new data capture systems to better evidence the outcomes and impact of the support we provide.
- 8) To finalise the make-up of the Board of Trustees, deliver relevant Trustee induction and training and review and refresh the charity's strategic plan.
- 9) To continue to improve the financial operational performance to ensure the sustainability of services.

## **CONTRIBUTION OF VOLUNTEERS**

The contribution made by volunteers is essential to the services we provide. We have benefited from the support of nearly 80 volunteers and schemes for student placements or work experience during 2015-16.

Volunteers continue to support all areas of our operation including community services, day services, the low vision centre and the residential care homes, as well as our back-office teams including HR and Finance.

## **RISK MANAGEMENT**

The Trustees have considered risks and risk management throughout the year as part of the business of the full Board and sub-committee meetings. The principal area for attention remains the potential reduction in the level of external funding of the Charity's services.

A formal strategic risk management review and assessment has also been undertaken and was approved at the Board meeting on 28<sup>th</sup> July 2016.

The Board of Trustees have identified the following key areas of risk to the charity. Actions to mitigate against these risks are also detailed:

- **Risk:** Cuts or withdrawal of local authority funding for day services for people with multiple disabilities given that this represents a significant proportion of the charity's income.

**Mitigation:** The Elizabeth Gunn Centre has positioned itself as a specialist provider for people who are entitled to social care funding under the Care Act 2014.

The service is also increasingly providing placements funded by other sources including the NHS (Continuing Healthcare Criteria) and through Individual Budgets.

# Focus Birmingham

## TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2016

---

### RISK MANAGEMENT (CONTINUED)

- **Risk:** Inadequate reserves to support service delivery where contracts and grants are either reduced or withdrawn.

**Mitigation:** The position with regards to free reserves improved during 2015-16 and it is the Board policy not to undertake any projects involving substantial capital expenditure unless additional resources can be secured to support any proposed new project.

- **Risk:** New fundraising regulatory framework may restrict marketing and fundraising activity and impact on income. Failure to follow new guidelines may result in regulatory sanctions and reputational damage.

**Mitigation:** The Board has been strengthened to include members with marketing and fundraising skills and experience. Relevant strategies and protocols will be reviewed and revised. Performance and conduct of the Fundraising Department will be monitored through the Business Development and Partnerships Committee.

- **Risk:** That the charity fails to meet its regulatory or contractual obligations (as set out by funding authorities and monitoring bodies including the Care Quality Commission, the NHS and the General Optical Council) resulting in a loss of income and / or reputational damage.

**Mitigation:** The Senior Management Team are suitably qualified and experienced to ensure that services 'deliver to contract' and meet regulatory requirements. Compliance is also monitored on a quarterly basis by Trustees through the Contracting and Performance Committee.

# Focus Birmingham

## TRUSTEES' REPORT AND REVIEW OF THE YEAR

for the year ended 31 March 2016

---

### PRINCIPAL FUNDING SOURCES

The principal funding sources during the year 2015/16 have been as follows:

- Specific funding contracts with Birmingham City Council Adults and Communities Department (including around 80 'spot purchases' for placements in Day Services and grant aid for the Community Services)
- Specific contracts with NHS bodies (e.g. Clinical Commissioning Groups and NHS England)
- Grants from Charitable Trusts
- Donations, bequests and money raised through fundraising activities
- Grants from the Birmingham Royal Institution for the Blind (BRIB)
- Income from Partnerships such as 'TLC Lottery' and 'Midland Societies for the Blind'
- Income from service users with Individual Budgets for social care (awarded by their local authority).

### FINANCIAL REVIEW

Income overall increased by £78,375 from £3,235,928 to £3,314,303. This was largely due to an increase in voluntary income and increased fee income for the Elizabeth Gunn Centre. These positive variances were partly offset by a decrease in income for Community Services.

The Trustees once again acknowledge the continuing generous support from Birmingham Royal Institution for the Blind.

Total charitable activities services income decreased by £3,218 or 0.1% from £2,716,330 to £2,713,112. The multiple disabilities unit income increased by £26,417, low vision services income decreased by £2,761 and community services income decreased by £26,874.

Occupancy rates within the Elizabeth Gunn Centre have been stable with leavers being largely matched by new starters. Fee levels for new service users have been higher which explains the overall increase in income.

The decrease in Low Vision services income is due to a slight cut in the income from the NHS contract.

Community services income decreased due to transfers from the service development fund ceasing in March 2015.

Expenditure overall decreased by £101,520 to £3,411,950. This was due to continued pay restraint (i.e. no general pay award), filling only essential vacancies and tighter control of overhead costs. This resulted in an overall deficit of £97,647.

The largest expenditure for the charity continues to be total staff costs. This has decreased this year by £111,330 from last year to £2,250,779. This is due to reorganisation of several departments and a number of voluntary and compulsory redundancies as well as a recruitment freeze in certain areas.

# Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR  
for the year ended 31 March 2016

---

## FINANCIAL REVIEW (CONTINUED)

Nearly £41,000 has been spent this year in capital assets and to complete the refurbishment of the buildings on the Harborne site.

As in 2014/15, the results in future years will show significantly higher depreciation charges because of the major capital expenditure programme of the past few years, which was completed in June 2013. These higher charges will depress the overall surplus each year. Despite this, the Trustees and management are continuing to budget for and to strive to achieve an overall operating surplus each year.

The actual staff complement on 31 March 2016 was 125 (43 full time, 82 part time).

Income from joint ventures amounted to £126,913, an increase of £16,371 from the previous year.

The overall deficit for the year was £97,647. Last year's deficit was £277,542.

### *Reserves Policy*

The Trustees have again given careful consideration to the charity's reserves policy and continue to maintain that, at any given time, the charity should have free reserves equal to or in excess of 25% of annual charitable expenditure, in order to be able to protect its services, and therefore those whom the charity aims to support. To reach this target of some £900,000, an expansion of activities and profitability will be required over several years.

The charity now has unrestricted general funds of £264,454, an increase of £82,163 on the previous year. Total reserves, including restricted and designated funds, are £1,646,067, compared with last year's figure of £1,743,714.

### *Investment Policy*

The Trustees have again reviewed their investment policy, in light of the changes to the charity's restricted and unrestricted funds. The Trustees continue to consider all cash deposits at each Board meeting and, led by the Treasurer, look to continue to effectively manage the charity's investments during this period of low interest rates for deposits. As a rule, deposits are restricted to UK "high street" banks.

# Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR  
for the year ended 31 March 2016

---

## ADMINISTRATIVE DETAILS OF THE CHARITY'S ADVISORS

### AUDITOR

RSM UK Audit LLP  
St Philips Point  
Temple Row  
Birmingham  
B2 5AF

### BANKERS

Lloyds Bank Plc  
114 Colmore Row  
Birmingham  
B3 3BD

### INSURANCE

Arthur J. Gallagher Insurance Brokers Limited  
Walbrook Building  
25 Walbrook  
London  
EC4N 8AW

### PENSIONS

Wren Sterling [formerly Towergate Financial (West)]  
Pegasus Court  
Olympus Avenue  
Tachbrook Park  
Warwick  
CV34 6LW

### SOLICITORS

Veale, Wasbrough, Vizards LLP  
2<sup>nd</sup> Floor  
3 Brindley Place  
Birmingham  
B1 2JB

### AUDITOR

RSM UK Audit LLP has indicated its willingness to continue in office.

# Focus Birmingham

TRUSTEES' REPORT AND REVIEW OF THE YEAR  
for the year ended 31 March 2016

---

## STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees have confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

On behalf of the Board

H Lees  
Chair

28<sup>th</sup> July 2016

# Focus Birmingham

## TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

---

The Trustees (who are also Directors of Focus Birmingham 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 which 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 income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- a select suitable accounting policies and then apply them consistently;
- b observe the methods and principles in the Charities SORP;
- c make judgements and estimates that are reasonable and prudent;
- d state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e 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 proper accounting records that are sufficient to show and explain the company's charitable transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the auditor is aware of that information.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS BIRMINGHAM

We have audited the financial statements of Focus Birmingham for the year ended 31 March 2016 on pages 14 to 33. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees' responsibilities set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditscopeukprivate>

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the Trustees' report.

MIKE HUGGINS (Senior Statutory Auditor)

For and on behalf of RSM UK AUDIT LLP (formerly Baker Tilly UK Audit LLP), Statutory Auditor

Chartered Accountants

St Philips Point

Temple Row

Birmingham

B2 5AF

28 July 2016

**Focus Birmingham**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the year ended 31 March 2016

	<i>Notes</i>	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>INCOME FROM:</b>					
Donations and legacies	1	259,874	175,214	435,088	380,033
Other trading activities:					
- fundraising		14,026	-	14,026	3,324
Investments	2	127,077	-	127,077	111,241
<b>Charitable activities:</b>					
- multiple disability		2,427,112	-	2,427,112	2,400,695
- low vision		218,191	9,996	228,187	230,948
- community		57,813	-	57,813	84,687
Other income					
Lease premium		25,000	-	25,000	25,000
<b>TOTAL INCOME</b>		<b>3,129,093</b>	<b>185,210</b>	<b>3,314,303</b>	<b>3,235,928</b>
<b>EXPENDITURE ON:</b>					
<b>Raising funds:</b>					
- costs of generating voluntary income	3	172,616	-	172,616	122,274
- fundraising activities	3	2,680	-	2,680	370
		175,296	-	175,296	122,644
<b>Charitable activities:</b>					
- multiple disability	3	2,642,001	107,920	2,749,921	2,810,166
- low vision	3	262,595	73,536	336,131	319,683
- community	3	136,961	8,176	145,137	225,963
- information and advocacy	3	5,465	-	5,465	31,543
- rehabilitation	3	-	-	-	3,471
		3,047,022	189,632	3,236,654	3,390,826
<b>TOTAL EXPENDITURE</b>	<b>3</b>	<b>3,222,318</b>	<b>189,632</b>	<b>3,411,950</b>	<b>3,513,470</b>
<b>NET EXPENDITURE BEING NET MOVEMENT IN FUNDS</b>		<b>(93,225)</b>	<b>(4,422)</b>	<b>(97,647)</b>	<b>(277,542)</b>
<b>RECONCILIATION OF FUNDS:</b>					
FUND BALANCES AT 1 APRIL 2015		1,484,664	259,050	1,743,714	2,021,256
FUND BALANCES AT 31 MARCH 2016		1,391,439	254,628	1,646,067	1,743,714

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure is derived from continuing activities.

As detailed on page 17 the Charity has adopted FRS102. Accordingly comparatives have been restated, the breakdown being provided in note 22.

# Focus Birmingham

## BALANCE SHEET

31 March 2016

Company Registration No. 3353444

	<i>Note</i>	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,267,861	1,471,777
Investments	7	5,000	5,000
		<u>1,272,861</u>	<u>1,476,777</u>
<b>CURRENT ASSETS</b>			
Stock	8	3,014	2,282
Debtors	9	241,317	256,661
Cash and current asset investments	15	553,168	381,130
		<u>797,499</u>	<u>640,073</u>
<b>CREDITORS:</b>			
Amounts falling due within one year	10	(274,293)	(198,136)
		<u>523,206</u>	<u>441,937</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,796,067</u>	<u>1,918,714</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	11	(150,000)	(175,000)
<b>NET ASSETS</b>	14	<u>1,646,067</u>	<u>1,743,714</u>
<b>RESERVES AND FUNDS</b>			
Restricted funds	12	254,628	259,050
Unrestricted funds:			
Designated funds:			
Development	13	-	-
Leisure Co-ordinator	13	-	-
Fixed Asset	13	1,126,985	1,302,373
General fund	13	264,454	182,291
		<u>1,391,439</u>	<u>1,484,664</u>
<b>TOTAL CHARITY FUNDS</b>	14	<u>1,646,067</u>	<u>1,743,714</u>

The financial statements on pages 14 to 33 were approved by the board on 28<sup>th</sup> July 2016, and authorised for issue on its behalf by:

H Lees – Chair and Trustee

**Focus Birmingham**  
**STATEMENT OF CASHFLOWS**  
For the year ended 31 March 2016

	<i>Note</i>	2016		2015	
		£	£	£	£
<b>CASHFLOWS FROM OPERATING ACTIVITIES:</b>					
Net expenditure for the year			(97,647)		(277,542)
<b>Adjustments for:</b>					
Depreciation			240,209		229,914
Investment income			(127,077)		(111,241)
Loss on disposal of fixed assets			4,561		4,569
Increase in stocks			(732)		(236)
Decrease in debtors			15,344		114,502
Increase/(Decrease) in creditors			51,157		(160,410)
<b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>			<b>85,815</b>		<b>(200,444)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>					
Distribution received from joint venture		126,913		110,542	
Interest received		164		699	
Purchase of tangible assets		(40,854)		(191,899)	
Proceeds on sale of tangible assets		-		2,750	
<b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>			<b>86,223</b>		<b>(77,908)</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>			<b>172,038</b>		<b>(278,352)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>			<b>381,130</b>		<b>659,482</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	15		<b>553,168</b>		<b>381,130</b>

# Focus Birmingham

## ACCOUNTING POLICIES

---

### BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at fair value, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by 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) and the Companies Act 2006.

Focus Birmingham 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.

### RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required.

At the date of transition in applying the requirement to restate investments in joint ventures to cost, investments and therefore net assets were reduced by £25,997. This also reduced the net movement in funds in the year ended 31 March 2015 by £1,487. No other restatements were required.

### GOING CONCERN

The charity has prepared detailed budgets which indicate that the charity has sufficient resources in order to meet its liabilities as they fall due and on that basis, the trustees are satisfied that it remains appropriate to prepare the financial statements on the going concern basis.

### INCOME

All income is accounted for when the charity has entitlement to the funds, probability of receipt and the amount is measurable.

Income from collection boxes is recognised when it is received from the collection agents.

Income from legacies is recognised on an accruals basis to the extent that the charity has been notified that it is a beneficiary and that there is a clear indication of the amounts involved. Investment income is accounted for on a receivable basis.

Other income is included in the financial statements on an accruals basis.

### EXPENDITURE

Expenditure is accounted for on the accruals basis when a legal or constructive obligation is incurred. The cost of irrecoverable value added tax is included with the item of expense to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the charity's objects including both the direct costs and support costs relating to these activities.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the age of resources, eg staff hours.

# Focus Birmingham

## ACCOUNTING POLICIES

---

### TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost. Those tangible fixed assets, which were donated by Birmingham Royal Institution for the Blind, are recorded at their cost to Birmingham Royal Institution for the Blind less accumulated depreciation at the time of acquisition. Minor expenditure on plant, furniture, fixtures and fittings and computer and technical equipment of less than £200 is charged to revenue in the year of acquisition.

Non-structural building refurbishment expenditure is not capitalised and is charged against the appropriate fund.

Profits and losses on sales of tangible assets are included in the statement of financial activities in the year of realisation.

### DEPRECIATION

Depreciation is calculated to write off the cost of all tangible fixed assets over their estimated useful lives on the following basis:

Leasehold building improvements	10% straight line
Plant, furniture, fixtures & fittings	10% - 20% straight line
Motor vehicles	20% straight line
Computer and technical equipment	25% straight line

### OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

### STOCKS

Stocks are stated at the lower of cost and net realisable value. Net realisable value is based upon estimated selling price. Provision is made for obsolete or slow-moving items.

### DEBTORS

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

### CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and monies on short term deposit, at the bank and other short term liquid investments with original maturities of three months or less.

### CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

### FINANCIAL INSTRUMENTS

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments and are not considered to be of a complex nature. Such financial instruments, except for investments classified at fair value through profit and loss, are initially recognised at transaction value and subsequently measured at their settlement value.

# Focus Birmingham

## ACCOUNTING POLICIES

---

### PENSION SCHEMES

Focus Birmingham contributes to a group personal pension scheme. Contributions are charged to the statement of financial activities as they become payable. Differences between contributions payable in the year and contributions actually paid are shown in either accruals or prepayments in the balance sheet.

### FOREIGN CURRENCIES

Transactions expressed in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Monetary assets and liabilities are translated at rates ruling at the balance sheet date. Exchange differences are included in net income/(expenditure).

### FUNDS

#### ***Unrestricted funds:***

##### *General fund*

This fund represents accumulated surpluses arising from the Charity's activities and is available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

##### *Designated fund – Fixed asset fund*

This fund, which equates to the net book value of unrestricted tangible fixed assets, has been set aside from the remaining general funds.

#### ***Restricted funds:***

These are funds to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

### VOLUNTARY HELP AND GIFTS IN KIND

No value has been put on the voluntary help received during the year; the various services benefit from the help given by the volunteers. 79 individuals were registered as volunteers at 31 March 2016. Individual gifts in kind of significant value have been valued at estimated cost to the donor and included in the financial statements; however the value of small gifts is not quantifiable.

### INVESTMENTS

Fixed asset investments are recorded at cost.

### TRANSITION TO FRS102

The opening fund balances at the date of transition have been restated as per the policy on page 17. The transition date was 1 April 2014.

### CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no critical accounting estimates and areas of judgement to note.

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

1	DONATIONS AND LEGACIES			2016 £	2015 £	
	Donations and grants			431,984	343,008	
	Legacies			3,104	37,025	
				<u>435,088</u>	<u>380,033</u>	
2	INVESTMENT INCOME			2016 £	2015 £	
	Short- term deposits – interest receivable			164	699	
	Income from joint venture			126,913	110,542	
				<u>127,077</u>	<u>111,241</u>	
3	TOTAL EXPENDITURE					
		Staff costs £	Other direct costs £	Allocated costs £	2016 £	2015 £
	Generating voluntary income	145,566	21,594	5,456	172,616	122,274
	Fundraising activities	-	2,680	-	2,680	370
	Multiple disability	1,841,928	772,794	135,199	2,749,921	2,810,166
	Low vision	158,831	159,504	17,796	336,131	319,683
	Community	104,454	33,497	7,186	145,137	225,963
	Information and advocacy	-	4,350	1,115	5,465	31,543
	Rehabilitation	-	-	-	-	3,471
		<u>2,250,779</u>	<u>994,419</u>	<u>166,752</u>	<u>3,411,950</u>	<u>3,513,470</u>

# Focus Birmingham

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

---

3	TOTAL EXPENDITURE (continued)	Charitable activities £	Raising funds £	Total 2016 £	Total 2015 £
	<b>SUPPORT COSTS</b>				
	General office	270,188	19,031	289,219	393,778
	Finance office	48,691	3,430	52,121	49,632
	Human Resources	101,349	7,139	108,488	102,790
	Information Technology	63,199	4,451	67,650	87,689
	Central Resources	93,725	6,602	100,327	69,905
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	Other direct costs include:			2016	2015
				£	£
	Depreciation				
	Owned assets			240,209	229,914
	Loss on disposal of fixed assets			4,561	4,569
	Auditor's remuneration				
	For audit services			14,280	13,380
	For other services - Tax			-	1,020
	Operating leases				
	Hire of plant and machinery			7,769	7,435
	Rental of premises			192,302	202,379
				<u>          </u>	<u>          </u>

Information and advocacy expenditure represents the costs incurred in making the public aware of the needs of blind or partially sighted people and the range of activities and services provided by the charity.

Support costs and administration expenses have been apportioned to services on the basis of staff costs incurred by those services. Support costs include the human resource, finance and information technology departments and general office expenses represent the cost of managing the charity and include the costs of the Chief Executive.

# Focus Birmingham

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

---

4	EMPLOYEES	2016 Full time Equivalent No	2015 Full time Equivalent No
	Fundraising	4	4
	Multiple Disability	79	92
	Low Vision	4	5
	Community	6	5
	Information and Advocacy	-	-
		<hr/>	<hr/>
	Average during year	93	106
		<hr/> <hr/>	<hr/> <hr/>
	<b>Staff costs</b>	2016 £	2015 £
	Wages and salaries	2,061,439	2,183,822
	Social security costs	123,473	111,768
	Other pension costs	65,867	66,519
		<hr/>	<hr/>
		2,250,779	2,362,109
		<hr/> <hr/>	<hr/> <hr/>

During the year the charity made redundancy payments to staff of £41,231 (2015:£10,027). These amounts are included in staff costs above.

The unpaid pension contributions as at 31 March 2016 were £8,561 (2015: £10,080). These were paid post year end.

There were no employees whose annual earnings (including taxable benefits in kind) exceeded £60,000 (2015: None).

Pension contributions to money purchase schemes on behalf of higher paid employees were £Nil (2015: £Nil).

The key management personnel of the charity are those having authority and responsibility delegated to them by the trustees, for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, including employer's national insurance contributions and contributions to the pension scheme, were £204,377 (2015: £233,566).

## 5 TRUSTEES EXPENSES

In accordance with the Articles of Association the members of the Board of Trustees do not receive any remuneration from the Charity. Travel expenses of £29 (2015: £Nil) were reimbursed during the period. Indemnity insurance for Trustees and Officers has been provided at a cost of £1,569 (2015: £1,569).

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

6 TANGIBLE FIXED ASSETS

	Short leasehold Building improvements £	Plant, furniture fixtures and fittings £	Motor vehicles £	Computer and technical equipment £	Total £
Cost:					
1 April 2015	1,745,625	254,218	390,950	194,521	2,585,314
Additions	-	25,114	-	15,740	40,854
Disposals	-	(9,268)	-	(11,131)	(20,399)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 March 2016	1,745,625	270,064	390,950	199,130	2,605,769
Depreciation:					
1 April 2015	466,273	164,774	310,590	171,900	1,113,537
Charge for the year	174,563	18,764	31,411	15,471	240,209
Disposals	-	(4,707)	-	(11,131)	(15,838)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 March 2016	640,836	178,831	342,001	176,240	1,337,908
Net book value:					
31 March 2016	1,104,789	91,233	48,949	22,890	1,267,861
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
31 March 2015	1,279,352	89,444	80,360	22,621	1,471,777
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Leasehold Building Improvements consists of refurbishment and expansion of the Resource Centre Building and the Elizabeth Gunn Centre.

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

7 INVESTMENTS

	2016 £	2015 £
Investment in joint venture:		
Cost at 1 April and 31 March	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

The historical cost of the investment is £5,000.

**Investment in subsidiary undertaking**

The Charity owned the whole of the issued share capital of 100 shares of £1 each of Focus Enterprises Limited, a company incorporated in England and Wales which formerly operated a shop selling living aids for the visually impaired, delivered training and consultancy services and undertook other commercial activities. It gifted any profits to the parent Charity. Focus Enterprises Limited was dissolved at Companies House on 15 March 2016.

**Investment in joint venture**

	<b>Proportion of Issued ordinary shares held %</b>
TLC Lotteries Limited	33.3

TLC Lotteries Limited is a trading company incorporated in England and Wales and promotes a commercial lottery game, which aims to generate profits for the benefit of its affiliated charities.

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

7 INVESTMENTS (continued)

		£
1 April 2015		27,484
Share of profit		127,279
Amounts withdrawn under gift aid		(126,913)
		27,850
31 March 2016		27,850
Represented by:		
Share of gross assets		60,603
Share of gross liabilities		(32,753)
		27,850
		27,850

8 STOCKS

	2016	2015
	£	£
Goods for resale	3,014	2,282
	3,014	2,282
	3,014	2,282

9 DEBTORS: Amounts falling due within one year

	2016	2015
	£	£
Fees and grants receivable	132,241	149,595
Other debtors	4,149	1,828
Prepayments and accrued income	104,927	105,238
	241,317	256,661
	241,317	256,661

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

10	CREDITORS: Amounts falling due within one year		
		2016 £	2015 £
	Taxation and social security	34,658	38,854
	Other creditors	135,301	78,556
	Accruals and deferred income	104,334	80,726
		<hr/>	<hr/>
		274,293	198,136
		<hr/> <hr/>	<hr/> <hr/>
11	CREDITORS: Amounts falling due after more than one year		
		2016 £	2015 £
	Deferred income	150,000	175,000
		<hr/> <hr/>	<hr/> <hr/>
	DEFERRED INCOME		
		2016 £	2015 £
	Balance at 1 April 2015	223,306	275,991
	Deferred income recognised in year	51,294	21,360
	Deferred income released to SOFA	(48,306)	(74,045)
		<hr/>	<hr/>
	Balance at 31 March 2016	226,294	223,306
		<hr/> <hr/>	<hr/> <hr/>

Deferred income includes a lease premium balance amounting to £175,000 (2015: £200,000) which will be recognised as income in the SOFA over the life of the lease (7 years remaining) and of which £25,000 will be recognised in 2016/17. It also includes deferred grant income of £36,888 (2015: £2,000) and other fees receivable of £14,406 (2015: £21,000).

# Focus Birmingham

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

---

12	RESTRICTED FUNDS	Fixed Assets £	SD fund £	Other £	Total 2016 £	Total 2015 £
	1 April 2015	169,404	6,505	83,141	259,050	250,972
	Grants and donations received	1,072	1,000	183,138	185,210	133,402
	Expenditure before transfers	(29,600)	(2,093)	(157,939)	(189,632)	(125,324)
	Transfer to unrestricted funds	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31 March 2016	140,876	5,412	108,340	254,628	259,050
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The restricted fixed assets fund comprises grants and donations received specifically to fund the purchase of fixed assets. This fund will be amortised in line with the depreciation of the relevant fixed assets.

The Service Development fund comprises sundry grants and donations originally earmarked for northern city projects where the donors have accepted that they may be used for Service Development. Expenditure has been and will continue to be directed towards expanding existing services or developing new services.

Other restricted funds comprise sundry grants and donations for earmarked purposes.

# Focus Birmingham

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

---

### 13 UNRESTRICTED FUNDS

	2016 £	2015 £
<b>General fund:</b>		
1 April 2015	182,291	280,780
Net expenditure for the year before transfers	(93,225)	(266,966)
Transfer to Designated – development fund	-	(5,486)
Transfer from Designated – development fund	-	50,000
Transfer from Designated – fixed asset fund	175,388	123,963
	<hr/>	<hr/>
31 March 2016	<u>264,454</u>	<u>182,291</u>

	2016 £	2015 £
<b>Designated fund – Development fund:</b>		
1 April 2015	-	106,532
Expenditure	-	(5,000)
Transfer to Designated – fixed asset Fund	-	(57,018)
Transfer from General Fund	-	5,486
Transfer to General Fund	-	(50,000)
	<hr/>	<hr/>
31 March 2016	<u>-</u>	<u>-</u>

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

13 UNRESTRICTED FUNDS  
(continued)

	2016 £	2015 £
<b>Designated fund – Leisure Co-ordinator fund:</b>		
1 April 2015	-	13,654
Expenditure	-	(13,654)
	<u>          </u>	<u>          </u>
31 March 2016	<u>          </u>	<u>          </u>

The Leisure Co-ordinator fund was set up to finance such activities.

	2016 £	2015 £
<b>Designated fund – Fixed Asset fund:</b>		
1 April 2015	1,302,373	1,369,318
Transfer to General fund	(175,388)	(123,963)
Transfer from Designated fund	-	57,018
	<u>          </u>	<u>          </u>
31 March 2016	<u>1,126,985</u>	<u>1,302,373</u>

A transfer to the designated fixed asset fund in the charity is made so that the fixed asset fund equals the net book value of its own tangible fixed assets excluding fixed assets represented by the restricted fund.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Total liabilities £	Total net assets £
Restricted funds	140,876	114,421	(669)	254,628
Unrestricted funds				
- General fund	5,000	674,048	(414,594)	264,454
- Designated funds	1,126,985	9,030	(9,030)	1,126,985
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>1,272,861</u>	<u>797,499</u>	<u>(424,293)</u>	<u>1,646,067</u>

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

15	ANALYSIS OF CASH AND CASH EQUIVALENTS	2016 £	2015 £
	Cash at bank and in hand	553,168	381,130
		<hr/>	<hr/>
	Total cash and cash equivalents	553,168	381,130
		<hr/> <hr/>	<hr/> <hr/>

16 LEASING OBLIGATIONS

The total future minimum lease payments under non-cancellable operating leases for plant and machinery are as follows:

	2016 £	2015 £
Amounts due:		
Within one year	7,342	5,702
Between one and five years	16,768	7,383
	<hr/>	<hr/>
	24,110	13,085
	<hr/> <hr/>	<hr/> <hr/>

The total future minimum lease payments under non-cancellable operating leases for land and buildings are as follows:

	2016 £	2015 £
Amounts due:		
Within one year	171,260	217,302
Between one and five years	685,040	685,040
After five years	7,806,705	7,977,965
	<hr/>	<hr/>
	8,663,005	8,880,307
	<hr/> <hr/>	<hr/> <hr/>

Included in the above is a 75 year lease on a building with a total commitment of £8,357,005 (2015: £8,504,265). The charity has a contract with BRIB whereby BRIB grants the charity this expenditure so the net cost to the charity is £nil.

17 CAPITAL COMMITMENTS

Capital expenditure commitments up to 31 March 2016, not provided for in these financial statements, in respect of which contracts had been placed, amounted to £Nil (2015: £Nil).

# Focus Birmingham

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

---

### 18 CONNECTED ORGANISATIONS

The principal connected organisation is as follows:

#### **The Birmingham Royal Institution for the Blind (“BRIB”)**

BRIB is a connected organisation with three members of the Focus Board also being members of the BRIB Board. BRIB is Focus Birmingham’s landlord and provides regular grants at least equal to the annual rent paid for the buildings used at the Harborne site.

Grants received during the year equalled £147,260 (2015: £147,260) and rent paid was £147,260 (2015: £147,260).

In addition, BRIB leases Beech House (Gravelly Hill, Erdington) a 6 bedded residential home to Focus Birmingham at an annual rent of £24,000 per annum and made other donations to Focus Birmingham during the year of £65,020 (2015: £Nil).

There was £2,408 due from BRIB as at 31 March 2016 (2015: £Nil).

### 19 RELATED PARTY TRANSACTIONS

The charity owns a third share of TLC Lotteries Limited, a trading company which is jointly controlled by Focus Birmingham, Acorns Children’s Hospice Trading Limited and St Mary’s Hospice Trading Limited, under the terms of a joint venture agreement.

Transactions for the year:

	2016	2015
	£	£
TLC Lotteries Limited:		
Gift aid received	126,913	110,542
	<u>          </u>	<u>          </u>

### 20 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

The address of the charity’s registered office and principal place of business is 48-62 Woodville Road, Harborne, Birmingham, B17 9AT.

# Focus Birmingham

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

---

### 21 FINANCIAL INSTRUMENTS

	2016	2015
	£	£
The carrying amount of the charity's financial instruments at 31 March were:		
<b>Financial assets</b>		
Debt instruments measured at amortised cost	136,390	151,423
	<u>          </u>	<u>          </u>
<b>Financial liabilities</b>		
Debt instruments measured at amortised cost	163,341	110,976
	<u>          </u>	<u>          </u>

**Focus Birmingham**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2016

---

22 PRIOR YEAR SOFA RESTATED

	<i>Notes</i>	Unrestricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
<b>INCOME FROM:</b>				
Donations and legacies		275,933	104,100	380,033
Other trading activities:				
- fundraising		3,324	-	3,324
Investments		111,241	-	111,241
<b>Charitable activities:</b>				
- multiple disability		2,400,695	-	2,400,695
- low vision		220,952	9,996	230,948
- community		65,381	19,306	84,687
Other income				
Lease premium		25,000	-	25,000
<b>TOTAL INCOME</b>		<u>3,102,526</u>	<u>133,402</u>	<u>3,235,928</u>
<b>EXPENDITURE ON:</b>				
<b>Raising funds:</b>				
- costs of generating voluntary income		122,274	-	122,274
- fundraising activities		370	-	370
		<u>122,644</u>	<u>-</u>	<u>122,644</u>
<b>Charitable activities:</b>				
- multiple disability		2,779,091	31,075	2,810,166
- low vision		288,870	30,813	319,683
- community		167,998	57,965	225,963
- information and advocacy		29,543	2,000	31,543
- rehabilitation		-	3,471	3,471
		<u>3,265,502</u>	<u>125,324</u>	<u>3,390,826</u>
<b>TOTAL EXPENDITURE</b>		<u>3,388,146</u>	<u>125,324</u>	<u>3,513,470</u>
<b>NET EXPENDITURE BEING NET MOVEMENT IN FUNDS</b>		<u>(285,590)</u>	<u>8,078</u>	<u>(277,542)</u>
<b>RECONCILIATION OF FUNDS:</b>				
FUND BALANCES AT 1 APRIL 2014		<u>1,770,284</u>	<u>250,972</u>	<u>2,021,256</u>
FUND BALANCES AT 31 MARCH 2015		<u><u>1,484,664</u></u>	<u><u>259,050</u></u>	<u><u>1,743,714</u></u>