REGISTERED CHARITY NUMBER: 1194519

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

FOR

FOCUS FOUNDATION

Watson Associates (Professional Services) Ltd
30 - 34 North Street
Hailsham
East Sussex
BN27 1DW

FOCUS FOUNDATION

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FOR THE YEAR ENDED 30 NOVEMBER 2025

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FOCUS FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 November 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES
The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running and charity (PB2)'.

The official 'objects' of Focus Foundation as per our constitution documents are: to advance such charitable purposes (according to the law of England & Wales) as the charity trustees see fit from time to time.

Focus Foundation is an independent grant-giving charity funding a wide range of programmes across the UK, and a philanthropic arm of Focus Group (www.focusgroup.co.uk)

Our mission is; Connecting communities to empower grassroots charities to thrive.

Our core funding is directed at charities who support either, underprivileged children & young people, or mental health, with a focus on grass roots charities where even small grants can make a huge difference to people's lives.

Our Grant Committee consider grant applications that meet our core criteria:
- The charity or community group must support one of our three core pillars;
    - Socially or economically underprivileged children or young people (24 or under)
    - Mental Health charities and initiatives
    - Charitable or community projects, local to one of Focus Group's regional offices.
- The charity or community group needs to have an annual income of less than £1m.
- The grant should be for a tangible project with clear and measurable benefits.
- The charity has core costs of less than 35% of their annual income.

They then assess the application looking at:

- Efficiency. What proportion of its income is spent on core costs?
- Governance. Is there clear direction, reporting and accountability?
- Scope. Are the aims & objectives of the project clear, with measurable benefits?
- Tangibility. Is the project funding something that directly benefits someone?
- Impact. How many direct or indirect beneficiaries are there?
- Budget. Is the project well costed and planned?
- Sustainable. Are there long-term benefits to the community?

In summary we assess the scale, efficiency, governance of the charity, and the scope budget and impact of the project - we ensure the money is spent on something tangible, with measurable benefits, and we look for projects that offer a sustainable impact on people and the community.

FOCUS FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

In the year to 30th November 2025 our charity continued to expand its fundraising initiatives and saw a significant increase in number of grant applications received. We saw total income of £879,043 and issued grant payments of £568,862 to 83 successful grant applicants.

Significant Activities

The year's total income of £879,043 includes fundraising (£276,902) and income from Focus Group (£373,962).

The most notable fundraising activities included our Winter Ball, 3 Golf Days, Angel Den Sussex and the Brighton Family Panto.

Focus Group's Payroll Giving Scheme saw over 100 of their staff opt in as regular donors and these funds, once matched by Focus Group raised £39,910 throughout the year.

We approved and paid 83 grants in year, totalling £568,862. This saw an average grant size of £6,854

Based on the information provided by the grant applicants, these funds positively impacted a total of 60,460 direct beneficiaries and 147,680 indirect beneficiaries.

Achievements against Objectives

The charity continues to go from strength to strength in delivering its mission of, connecting communities to empower grassroots charities to thrive.

In the year to November 2025, we can report the following:
- Total no. of grants approved or issued: 83
- Total sum of grants approved or issued: £568,862
- Total direct beneficiaries: 60,460
- Total indirect beneficiaries: 147,680

As of 30th June 2026, we can report the following:
-Total no. of grants approved or issued to date: 291
-Total sum of grants approved or issued to date: £1,724,551.26
-Total beneficiaries to date: 168,836
- Total indirect beneficiaries to date: 405,471

These grants have been evenly spread across our primary pillars of Mental Health, Underprivileged Children & Young Adults and Local Community Projects.

We are also pleased to confirm that Focus Group continues to fund the running costs of the charity.

FINANCIAL REVIEW

Significant Events
In the financial year our total income was £879,043.
83 grants were paid during the financial year totalling £568,862.
Cost of generating funds £238,045
Governance costs £74,367

Reserves
The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to application for grants and ensure that here are sufficient funds available to cover support and governance costs.

Pay Policy for senior staff
In the financial year, Focus Foundation had 2 full time employees, 3 part time employees and volunteers.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Type of governing document - Constitution
How the charity is constituted - Association
Trustee selection methods - Elected at convened meeting of charity trustees
Additional governance issues (optional information) - None

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1194519

Principal address
Focus Group
Focus House
20 Ham Road
Shoreham-by-Sea
BN43 6PA

Trustees

Christopher Goodman - Chairman
David Hill
Emma Stroude
Elaine Goodman
Lloyd Magee - 8th April 2025 - present

Independent Examiner
Watson Associates (Professional Services) Ltd
30 - 34 North Street
Hailsham
East Sussex
BN27 1DW

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 Sep 2026 and signed on its behalf by:



.....
C D Goodman - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOCUS FOUNDATION

Independent examiner's report to the trustees of Focus Foundation
I report to the charity trustees on my examination of the accounts of Focus Foundation (the Trust) for the year ended 30 November 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stephen J Moore FCCA

Watson Associates (Professional Services) Ltd
30 - 34 North Street
Hailsham
East Sussex
BN27 1DW
30 Sep 2026
Date: .....

FOCUS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	602,141	166,180
Other trading activities	3	276,902	184,725
Total		879,043	350,905
EXPENDITURE ON			
Raising funds	4	238,045	87,942
Charitable activities	5		
Charitable Activities		658,968	263,429
Governance costs		74,367	-
Total		971,380	351,371
NET INCOME/(EXPENDITURE)		(92,337)	(466)
RECONCILIATION OF FUNDS			
Total funds brought forward		113,934	114,400
TOTAL FUNDS CARRIED FORWARD		21,597	113,934

The notes form part of these financial statements

FOCUS FOUNDATION

BALANCE SHEET
30 NOVEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	11	32,383	10,861
Cash at bank		108,072	137,086
		140,455	147,947
CREDITORS			
Amounts falling due within one year	12	(118,858)	(34,013)
NET CURRENT ASSETS		21,597	113,934
TOTAL ASSETS LESS CURRENT LIABILITIES		21,597	113,934
NET ASSETS		21,597	113,934
FUNDS	13		
Unrestricted funds		21,597	113,934
TOTAL FUNDS		21,597	113,934

The financial statements were approved by the Board of Trustees and authorised for issue on 30 Sep 2026 ..... and were signed on its behalf by:



.....
Trustee

The notes form part of these financial statements

FOCUS FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(29,014)	71,935
Net cash (used in)/provided by operating activities		(29,014)	71,935
Change in cash and cash equivalents in the reporting period		(29,014)	71,935
Cash and cash equivalents at the beginning of the reporting period		137,086	65,151
Cash and cash equivalents at the end of the reporting period		108,072	137,086

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(92,337)	(466)
Adjustments for:		
(Increase)/decrease in debtors	(21,522)	44,333
Increase in creditors	84,845	28,068
Net cash (used in)/provided by operations	(29,014)	71,935

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.24 £	Cash flow £	At 30.11.25 £
Net cash			
Cash at bank	137,086	(29,014)	108,072
	137,086	(29,014)	108,072
Total	137,086	(29,014)	108,072

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds
The cost of raising funds consist of marketing, hosting fundraising events and processing donations.

Charitable activities
Cost of charitable activities relates to grants awarded.

Governance costs
Governance costs include consist of expenses involving compliance, information technology and staffing costs.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	562,231	126,500
Payroll giving scheme	39,910	39,680
	602,141	166,180

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	276,902	184,725

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	59,536	-
Donation processing fees	562	562
Event hosting costs	160,952	87,282
Advertising	16,995	98
	238,045	87,942

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Charitable Activities	90,106	568,862	-	658,968
Governance costs	-	-	74,367	74,367
	90,106	568,862	74,367	733,335

6. GRANTS PAYABLE

	2025	2024
	£	£
Charitable Activities	568,862	257,251

continued...

7. SUPPORT COSTS

	Governance costs £
Governance costs	74,367

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees received no remuneration for their services during the year (2024 - £Nil). The total employee benefits received by key management personnel amounted to £58,881 (2024 - £Nil).

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	199,762	-
	199,762	-

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

	2025	2024
Charitable activities	3	-
Fundraising	2	-
Governance	1	-
	6	-

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	166,180
Other trading activities	184,725
Total	350,905
EXPENDITURE ON	
Raising funds	87,942
Charitable activities	
Charitable Activities	263,429
Total	351,371
NET INCOME/(EXPENDITURE)	(466)
RECONCILIATION OF FUNDS	
Total funds brought forward	114,400

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	113,934

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	30,800	4,000
Prepayments	1,583	6,861
	32,383	10,861

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	1,106	-
Other creditors	117,752	34,013
	118,858	34,013

13. MOVEMENT IN FUNDS

	At 1.12.24 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	113,934	(92,337)	21,597
TOTAL FUNDS	113,934	(92,337)	21,597

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	879,043	(971,380)	(92,337)
TOTAL FUNDS	879,043	(971,380)	(92,337)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted fund	114,400	(466)	113,934
TOTAL FUNDS	114,400	(466)	113,934

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	350,905	(351,371)	(466)
TOTAL FUNDS	350,905	(351,371)	(466)

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

	At 1.12.23 £	Net movement in funds £	At 30.11.25 £
Unrestricted fund	114,400	(92,803)	21,597
TOTAL FUNDS	114,400	(92,803)	21,597

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	1,229,948	(1,322,751)	(92,803)
TOTAL FUNDS	1,229,948	(1,322,751)	(92,803)

continued...

14. RELATED PARTY DISCLOSURES

Included in donations is £373,962 from Focus Group Ltd, a company key management personnel are also employed by.

FOCUS FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	562,231	126,500
Payroll giving scheme	39,910	39,680
	602,141	166,180
Other trading activities		
Fundraising events	276,902	184,725
Total incoming resources	879,043	350,905
EXPENDITURE		
Raising donations and legacies		
Wages	59,536	-
Donation processing fees	562	562
Event hosting costs	160,952	87,282
Advertising	16,995	98
	238,045	87,942
Charitable activities		
Wages	90,106	-
Grants to institutions	568,862	257,251
	658,968	257,251
Support costs		
Governance costs		
Wages	50,120	-
General marketing activities	-	116
Insurance	217	-
Bank charges	455	286
Staff training	601	-
Sundry	542	-
Travelling	4,511	-
Accountancy and legal fees	6,523	-
IT & systems costs	11,398	5,776
	74,367	6,178
Total resources expended	971,380	351,371
Net expenditure	(92,337)	(466)

Signable

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Parties involved with this document

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Tue, 29th Sep 2026 23:05:36 BST	Chris Goodman - Signer (36a44837494cf21709386f64b3f00064)
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Date	Action
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Tue, 29th Sep 2026 23:05:16 BST	Chris Goodman viewed the envelope (213.158.41.50)
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Tue, 29th Sep 2026 23:05:36 BST	Chris Goodman signed the envelope (213.158.41.50)
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Tue, 29th Sep 2026 23:05:36 BST	Document emailed to steve.moore@watsons.co.uk
Wed, 30th Sep 2026 7:09:28 BST	Steve Moore opened the document email. (146.75.168.38)
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Wed, 30th Sep 2026 7:09:44 BST	This envelope has been signed by all parties (86.142.48.192)

Wed, 30th Sep 2026 7:09:44 BST	Signed document confirmation emailed to chris.goodman@focusgroup.co.uk (86.142.48.192)
Wed, 30th Sep 2026 7:09:44 BST	Signed document confirmation emailed to steve.moore@watsons.co.uk (86.142.48.192)
Wed, 30th Sep 2026 7:09:44 BST	Signed document confirmation emails have been sent to all parties (86.142.48.192)