COMPANY REGISTRATION NUMBER: 13131170
CHARITY REGISTRATION NUMBER: 1196884

The Focus Foundation

Company Limited by Guarantee

Financial Statements

31 March 2026

HAFFNER HOFF AUDITORS LTD
Accountants & statutory auditor
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

The Focus Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

	Page
Trustees' annual report (incorporating the director's report)	**1**
Independent auditor's report to the trustees of The Focus Foundation.	**7**
Statement of financial activities (including income and expenditure account)	**13**
Statement of financial position	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16**

The Focus Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	The Focus Foundation
Charity registration number	1196884
Company registration number	13131170
Principal office and registered office	Manchester Maccabi Community & Sports Club Bury Old Road Prestwich Manchester M25 0EG
The Trustees	Mrs T S Farley Mrs L J Kaye W Kintish J L Manson D M Nadler D Swaden Mrs S Fagelman Mrs F R Epstein (Appointed 15 May 2025)
Auditor	Haffner Hoff Auditors Ltd Accountants & statutory auditor 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ

Structure, governance and management

The Focus Foundation is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 13 January 2021 as a company and the company number is 13131170. It was registered as a charity on 02 December 2021 with a charity number 1196884.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

The chief executive officer during the year was Mr M Gorton. The day to day affairs are undertaken by the trustees in conjunction with the CEO. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review
The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current level, combined with an annual review of controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that there are established systems to mitigate the significant risks.

The charity has also implemented policies including those relating to environmental, open access and safeguarding. Copies are available on request.

The risks faced by the trust are principally operational risks from ineffective running of the services provided. These risks are managed by the CEO and the trustees ensuring the right staff are utilised and the right policies are implemented.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Risk management
The Trustees are responsible for the management of the risks faced by the Charity. A formal review of the charity's risk management processes is undertaken on an annual basis.

The key controls used by the charity include:

- Comprehensive strategic planning and budgeting;
- Established organisational structure and lines of reporting;
- Clear authorisation and approval levels.

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

The charity's objects and its principal activities are:

To relieve the needs of people with learning disabilities, people on the autistic spectrum and physically disabled people by the provision of support and care so that such people can live independent and fulfilling lives in the community. The ethos and values of the charity will be rooted in the tenets of the Jewish faith.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees consider they have met the public benefit test and outline these achievements below.

Aims
The main aim of the Charity continues to be providing support and care to people with learning disabilities, people on the autistic spectrum, and physically disabled people so that such people can live independent and fulfilling lives in the community.

Objectives for the year
This year, the priority has been on the continued provision of the above stated services.

Principal Activities of the year
The charity provided support to 45 people in the community. This was achieved through a holistic service that supports people to cope with every day living tasks. This includes helping members to find jobs and training opportunities and seeks to ensure they have an active and stimulating social life.

The trustees measure the success of achieving the stated aims by how many young people and adults have used the facilities, the continuing requests for support and the feedback by members and their families. The trustees therefore consider that they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Achievements and performance

A summary of the results and movements of funds for the year are shown in the Statement of Financial Activities.

The most recent inspection by the care quality commission for the charity was in July 2023. The trustees are proud to report that the charity attained an Outstanding grading from the inspectors along with some recommendation that the trustees have welcomed and are implementing. The charity received £225,362 in unrestricted donations (2025: £277,872), £1,420,908 in services (2025: £1,334,202) and £4,816 in bank interest receivable (2025: £7,728) during the year.

Direct expenditure and support costs for the year amounted to £1,583,242 (2025: £1,562,599) and was for the provision of housing, education and supported living arrangements of people in need of such services. The cost of fundraising amounted to £28,693 (2025: £64,359).

The charity supported 45 members during the year.

The charity has low governance costs that comprise professional fees.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was an overall net income and net movement in funds for the year amounting to £39,151 relating to the unrestricted fund. This compares with 2025 where there was a net expenditure and net movement in funds for the year amounting to £7,156 relating to the unrestricted fund.

Financial review

Review of activities and achievements
The Focus Foundation is a supported living charity which enables adults with learning disabilities, adults on the autistic spectrum to cope and thrive in the community. We offer the same support to physically disabled people.

The demand for our services still exceeds our capacity. We are able to deliver a stable financial position underpinned by the funding of individual packages of care by Local Authorities and generous donors.

We are a learning organisation committed to continual improvement. We strive for excellence in all we do.

Our progress has only been possible because of the dedication and professionalism of the trustees and our Support Work team.

They are focused on supporting people to fulfil their potential and pursue their dreams. Providing people with high quality personal support and ensuring they feel part of a warm, caring extended family. We offer a holistic service which supports people to cope with every day living tasks, assists people to find jobs and training opportunities and seeks to ensure they have an active and fun social life.

We ensure people have the opportunity to participate in the rich range of social and cultural opportunities presented by the Jewish calendar.

Wherever possible we aim to treat parents and siblings as our partners. They are the experts on the needs of their sons, daughters, brothers and sisters. By any standards this has been another excellent year for the organisation. The Trustees are indebted to our members, their families, our partner organisations and Local Authority funders for their support.

Reserves policy
The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

The present level of funding is adequate to support the continuation of The Focus Foundation and its activities in the medium term and the trustees consider the financial position of the charity to be satisfactory.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve roughly equal to the net current assets of the charity.

The free reserves stand at £434,217 being the net current assets of the charity (2025: £392,863), all of which are unrestricted.

Plans for future periods
The trustees plan to continue raising funds for projects in line with the memorandum and articles of association and to pursue those objectives and projects by operating and maintaining the charity with all the resources available.

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report was approved on 4 September 2026 and signed on behalf of the board of trustees by:

W Kintish
Trustee

The Focus Foundation

Company Limited by Guarantee

Independent Auditor's Report to the Trustees of The Focus Foundation.

Year ended 31 March 2026

Opinion

We have audited the financial statements of The Focus Foundation (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, 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' exemptions from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance;

results of our enquiries of management about their own identification and assessment of the risks of irregularities;

any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to (a) identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; (b) detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; (c) the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; (d) the matters identified as to how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAS (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code, UK tax legislation and UK Charity Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

As a result of performing the above, we identified no key audit matters relating to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

enquiring of management concerning actual and potential litigation and claims;

performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Schwalbe ACA (Senior Statutory Auditor)

For and on behalf of
Haffner Hoff Auditors Ltd
Accountants & statutory auditor
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

4 September 2026

The Focus Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments				
Donations and services	**5**	1,646,270	1,646,270	1,612,074
Investment income	**6**	4,816	4,816	7,728
Total income		1,651,086	1,651,086	1,619,802
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	28,693	28,693	64,359
Expenditure on charitable activities	**8,9**	1,583,242	1,583,242	1,562,599
Total expenditure		1,611,935	1,611,935	1,626,958
Net income/(expenditure) and net movement in funds		39,151	39,151	(7,156)
Reconciliation of funds				
Total funds brought forward		396,213	396,213	403,369
Total funds carried forward		435,364	435,364	396,213

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 24 form part of these financial statements.

The Focus Foundation

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**16**	1,147	3,350
Current assets			
Debtors	**17**	116,814	225,982
Cash at bank and in hand		407,399	233,538
		524,213	459,520
Creditors: amounts falling due within one year	**18**	89,996	66,657
Net current assets		434,217	392,863
Total assets less current liabilities		435,364	396,213
Net assets		435,364	396,213
Funds of the charity			
Unrestricted funds		435,364	396,213
Total charity funds	**20**	435,364	396,213

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

These financial statements were approved by the board of trustees and authorised for issue on 4 September 2026, and are signed on behalf of the board by:

W Kintish
Trustee

The notes on pages 16 to 24 form part of these financial statements.

The Focus Foundation

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2026

	2026	2025
	£	£
Cash flows from operating activities		
Net income/(expenditure)	39,151	(7,156)
Adjustments for:		
Depreciation of tangible fixed assets	2,737	2,690
Other interest receivable and similar income	(4,816)	(7,728)
Accrued income	(2,288)	(67,020)
Changes in:		
Trade and other debtors	109,617	54,079
Trade and other creditors	25,178	(4,524)
Cash generated from operations	169,579	(29,659)
Interest received	4,816	7,728
Net cash from/(used in) operating activities	174,395	(21,931)
Cash flows from investing activities		
Purchase of tangible assets	(534)	(570)
Net cash used in investing activities	(534)	(570)
Net increase/(decrease) in cash and cash equivalents	173,861	(22,501)
Cash and cash equivalents at beginning of year	233,538	256,039
Cash and cash equivalents at end of year	407,399	233,538

The notes on pages 16 to 24 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Manchester Maccabi Community & Sports Club, Bury Old Road, Prestwich, Manchester, M25 0EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported with the exception of depreciation on the equipment.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Focus Foundation is registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and services

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	225,362	225,362	277,872	277,872
Services	1,420,908	1,420,908	1,334,202	1,334,202
	1,646,270	1,646,270	1,612,074	1,612,074

6. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	4,816	4,816	7,728	7,728

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Donations	28,693	28,693	64,359	64,359

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Provision of housing, education and supported living arrangements	1,230,394	1,230,394	1,236,029	1,236,029
Support costs	352,848	352,848	326,570	326,570
	1,583,242	1,583,242	1,562,599	1,562,599

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Provision of housing, education and supported living arrangements	1,075,544	154,850	331,525	1,561,919	1,539,991
Governance costs	–	–	21,323	21,323	22,608
	1,075,544	154,850	352,848	1,583,242	1,562,599

10. Analysis of support costs

	Analysis of support costs £	**Total 2026 £**	Total 2025 £
Staff costs	269,123	269,123	234,808
General office	62,402	62,402	69,154
Governance costs	21,323	21,323	22,608
	352,848	352,848	326,570

11. Analysis of grants

	2026 £	2025 £
Grants to institutions		
Focus Housing North West	154,850	237,000
Total grants	154,850	237,000

12. Net income/(expenditure)

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

	2026 £	2025 £
Depreciation of tangible fixed assets	2,737	2,690

13. Auditors remuneration

	2026 £	2025 £
Fees payable for the audit of the financial statements	7,200	7,200
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	1,800	1,800

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026 £	2025 £
Wages and salaries	1,153,080	1,086,734
Social security costs	111,607	79,545
Employer contributions to pension plans	55,180	39,126
	1,319,867	1,205,405

The average head count of employees during the year was 46 (2025: 46). The average number of full-time equivalent employees during the year is analysed as follows:

	2026 No.	2025 No.
Number of care staff	40	40
Number of management staff	6	6
	46	46

The number of employees whose remuneration for the year fell within the following bands, were:

	2026 No.	2025 No.
£60,000 to £69,999	1	–

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees nor were any expenses reimbursed to the trustees.

16. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2025	10,466
Additions	534
At 31 March 2026	11,000
Depreciation	
At 1 April 2025	7,116
Charge for the year	2,737
At 31 March 2026	9,853
Carrying amount	
At 31 March 2026	1,147
At 31 March 2025	3,350

17. Debtors

	2026 £	2025 £
Trade debtors	19,937	103,279
Prepayments and accrued income	93,448	90,484
Other debtors	3,429	32,219
	116,814	225,982

18. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	42,324	44,163
Social security and other taxes	23,561	22,494
Other creditors	24,111	–
	89,996	66,657

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £55,180 (2025: £39,126).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
General funds	396,213	1,651,086	(1,611,935)	435,364

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	403,369	1,619,802	(1,626,958)	396,213

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	1,147	1,147
Current assets	524,213	524,213
Creditors less than 1 year	(89,996)	(89,996)
Net assets	435,364	435,364

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	3,350	3,350
Current assets	459,520	459,520
Creditors less than 1 year	(66,657)	(66,657)
Net assets	396,213	396,213

22. Analysis of changes in net debt

	At 1 Apr 2025 £	Cash flows £	**At 31 Mar 2026 £**
Cash at bank and in hand	233,538	173,861	407,399

23. Related parties

Mr J Manson, trustee of the charity is also a trustee of Focus Housing NW. During the year, The Focus Foundation donated £154,850 to Focus Housing NW. They have also borrowed from Focus Housing NW on an interest free basis. The amount outstanding at year-end is £24,111.

The total aggregate donations received during the year was £41,550.

Manchester Maccabi Community and Sports Club (MMCSC)is a related party by virtue of the fact that trustee D Nadler has significant influence over it. During the year the charity paid £18,292 to MMCSC for rent. The rental agreement was originally made before MMCSC became a related party and all transactions are still considered to be at arm's length.

24. Post balance sheet event

In April 2026, it was announced that Kisharon Langdon would transfer its services to The Focus Foundation, expected to take effect in Autumn 2026. The transfer is estimated to at least double the Foundation's income and expenditure.

25. Taxation

The Focus Foundation is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.