

Charity Registration No. 1061001

Company Registration No. 03303549 (England and Wales)

ST. JOHN'S SCHOOL & COLLEGE
A COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019



ST. JOHN'S SCHOOL & COLLEGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R A Stewart
LA Parkyn M Phil, Ad Dip Spec
J Marshall JP
W Catchpole
A Thatcher
B Bland
L McMillan
M Fawcett
S Smith

CEO

Simon Charleton MA,NPQH,JP

Charity number

1061001

Company number

03303549

Registered office

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Walpole Road
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Auditor

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ST. JOHN'S SCHOOL & COLLEGE

CONTENTS

	Page
Trustees' report	1 - 13
Statement of trustees' responsibilities	14
Independent auditor's report	15 - 17
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the accounts	21 - 33

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

The trustees present their report and financial statements for the year ended 31 August 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity is established to advance the education (including social and physical education) of children, young people and young adults, in particular (but not exclusively) of young individuals with learning or behavioural difficulties.

Mission, Vision and Aims

Context

St. John's School and College is registered with the DfE as a non-maintained residential special school and independent specialist college. The school and college admit children, young people and young adults between the ages of 7 to 25 years who are deemed to have special education needs and learning disabilities. The provision enables public authorities to meet the statutory duty to provide appropriate education for them. Access to services is not dependent on their ability to meet the applicable fees as funding is via the local authority with legal responsibility for their education, or in the case of post-19 applicants additionally by application for funding through the ESFA (Education, Skills and Funding Agency).

Mission Statement

St. John's is a charity that provides education, care and therapy for children, young people and young adults with complex behaviours from 7-25 years old; we are based in Brighton and Seaford. We also offer training across the region and sector.

St. John's is about improving lives by making a practical difference to the individuals who access our services and by embracing their unique diversity. Our core mission is to enable our beneficiaries to achieve aspirational goals and to live their lives to the full. Recognising the complexity and scale of this task we focus our work around five placement outcomes which inform and guide all that we do:

- We promote well-being, the basis of effective learning.
- We develop communication, the basis of engagement in society.
- We focus on skills development, the basis of a productive life.
- At all times we promote independence, a fundamental human right.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

Vision Statement

We aim to be a regional and national leader in transforming the lives of beneficiaries with complex learning needs through an innovative, evidence-based and compassionate approach to learning. This means that we:

- continually strive to strengthen the positive impact we have on our beneficiaries through our work, transforming their lives, as well as our own.
- aspire to become known as an organisation that makes a difference and to be a valued member of the local and regional offer, by working in partnership with other providers.
- continually strive to innovate and find new and more effective ways to educate beneficiaries and their families.
- sustain rigour in our work by holding high standards and expectations for both our beneficiaries and for ourselves; celebrating our successes but learning when things don't go as planned.
- approach our work with compassion by acknowledging the whole person, working with integrity and care; accepting beneficiaries where they are and moving them forward, without sacrificing standards or expectations.
- recognise that our staff team are our most precious asset, supporting and developing their skills and talents.
- strive to be a sustainable charity that has a positive impact on our communities and natural world.

Fundamental Values

St. John's School and College provides a waking day curriculum which prepares beneficiaries for a successful life in modern Britain and beyond. Fundamental values of democracy, the rule of law, individual liberty, mutual respect and tolerance of those with different backgrounds, faiths and beliefs are promoted throughout the provision. We actively seek to promote equality and diversity. There are a full range of teaching and learning activities that encourage the beneficiaries' spiritual, moral, social and cultural development and where appropriate are supported to explore personal, social and ethical issues within safe and supportive environments. St. John's recognises that the fundamental and functional skills of literacy, numeracy and IT underpin all our five placement outcomes.

St. John's strategic aims are:

- Provide and improve high quality services and to be recognised as a centre of excellence in the development of employability and independence skills;
- Develop, support and challenge the St. John's workforce and grow our whole organisation identity;
- Build partnerships and increase community engagement to maximise opportunities for beneficiaries and long-term outcomes for leavers;
- Effectively meet the needs of stakeholders by providing flexible and responsive learning programmes, value for money and evidencing the social return on investment;
- Ensure the organisation's long-term financial stability by making well informed business decisions.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

Strategic Report, Policies and Financial Review

The trustees are responsible for setting a strategy, with the Chief Executive, for achieving the objectives. The focus of this strategy is on the development of beneficiaries through the provision of high-quality education, medical, therapeutic and residential care services. The Chief Executive provides the trustees and governors with reports that:

- Review the School's and College's progress in meeting the objectives.
- Provide key information from the wider world of education and residential care, legislative and regulatory requirements;
- Monitor issues such as Safeguarding, Health & Safety and Equality & Diversity.

The charity takes its responsibility towards equality and diversity seriously. It fulfils its responsibilities under the Equality Act, as outlined in its equality policy and via the curriculum, including but not limited to, delivery of PSHE (Personal, Social, Health and Economic education). All staff have mandatory training in Equality & Diversity and Prevent. All policies are assessed by carrying out an equality impact assessment. St. John's aims to create and maintain a culture of inclusion and tolerance.

The charity is an equal opportunity organisation and is committed to a working environment that is free from any form of discrimination on the grounds of any protected characteristic. Incidents of harassment or bullying are taken very seriously and addressed through organisational processes, including disciplinary action where necessary. St. John's makes reasonable adjustments to meet the needs of both staff and beneficiaries.

Risk Management

The trustees acknowledge that risk management falls within their duty to manage and control the charity. Although elements of the risk management process (described in further detail below) are delegated to the senior leadership team, the review of risk is also embedded within trustee board and sub-committee meetings. Through this dual-pronged approach, the trustees are satisfied that major risks have been identified, reviewed and adequately mitigated where necessary.

A review of the charity's risk register is undertaken by the senior leadership team on a periodic basis. This qualitative process involves the identification of risk, professional judgement to assess likelihood of occurrence and potential impact, and the design of mitigating strategies for implementation. In addition, generic, site-specific and dynamic risk assessments are undertaken for the school, college and residential houses as well as for vehicles and offsite activities. Safeguarding and health & safety are discussed at every senior leadership team meeting, and safer recruitment practices are followed as standard.

The current public spending constraints continue to be an increasing pressure on the charity going forward and the pressures on the High Needs budget settlements for local authorities could potentially reduce beneficiary enrolments and numbers.

The potential changes of the beneficiary profile in the future will result in the need for the charity to widen the range of needs it can support.

Area reviews and the development of high needs provision either as additional provision to local special needs schools or local GFE colleges could also potentially reduce beneficiary numbers.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

The majority of funding has historically come from local government and in order to fund the continued development of services the charity will need to find ways to continue to augment this with charitable money or other sources.

The gap between the intentions of recent legislation and effects of implementation require the management to continue to engage with the funding bodies to find ways in which we can assist them to fulfil their statutory duty from the finite resources they will have available to them. The Charity is committed to working closely and supportively with local authorities and other non-maintained schools and Independent Specialist Colleges.

The Education Provision

The teaching, learning and assessment for all young people who attend St. John's is focused on maximising their potential and the achievement of placement outcomes that are related to the following key areas of learning:

- Wellbeing
- Communication
- Social skills
- Independence and community participation
- Employability
- English
- Mathematics

Beneficiaries are assessed at pre-entry and at the start of their placement and placed into a specified tutor group where they are supported by a dedicated tutor and keyworker who monitor and support the individual beneficiary's progress throughout the academic year. Residential beneficiaries benefit from a similar structure where they have a residential house manager and residential keyworker. Collaborative work between education and residential staff ensure that residential beneficiaries benefit from a 'waking day' curriculum.

St. John's School (Seaford 7-19)

St. John's School is guided by a therapeutic ethos, which informs all interactions with our children and young people. Beneficiaries are generally taught in small groups and sometimes on a one to one basis, with the aspiration (as appropriate to the individual) to enable collaborative working with peers to enhance the social and emotional aspects of their learning. All beneficiaries have a bespoke curriculum designed around their social and emotional needs with the best possible chance of fully engaging in the learning process.

The ethos of the school is based on the philosophy that nurturing positive relationships is essential for achieving successful educational and developmental outcomes for all beneficiaries. The staff are experienced in working effectively with vulnerable young people with learning difficulties: social, emotional and mental health issues and autistic spectrum disorders. The relationships, routines and environment are maintained in such a way as to help beneficiaries to engage in learning; build self-confidence and develop ambition and aspiration.

At the heart of the school curriculum is a link between the core subjects of literacy, numeracy and ICT and the beneficiaries' own specialist interests. The curriculum can be bespoke; enabling beneficiaries to work on their own projects and focusing on their interests, either individually or in collaboration with other beneficiaries. There has been a recent focus on the development of Enterprise projects, literacy, numeracy and PSHE. Beneficiaries are able to undertake internal work placements and access a range of community activities.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

St. John's College (Brighton 19-25)

The College curriculum is designed to offer the most relevant and stimulating learning experiences for all the young adults who attend. The curriculum enables each beneficiary to undertake an individualised study programme that is aligned to their aspirations, destinations and planned EHCP outcomes. Two Heads of Learning take on the responsibility for Curriculum and Accreditation, Personal Development and Wellbeing, whilst collectively ensuring that the curriculum is responsive to changes in beneficiaries' interests, potential and levels of motivation.

The curriculum subjects, qualifications and planned learning activities reflect our aim to support all beneficiaries in their preparation into adulthood, providing a range of opportunities that not only develop their vocational, functional and independence skills, but are also relevant to their predicted and expected placement outcomes.

Beneficiaries develop their skills through a range of practical and relevant work related learning areas: Scrummies Café & Deli (Catering), Laundry; Flourish (Horticulture); Foundations (Construction & Maintenance); Inklusion (Art and Printing); Productions (Theatre & Performing Arts); Resonance (Music); Inspirations (in-house shop); Solutions (Stationery & Business Admin); Shine (Industry cleaning) and Ability (Creative Media and IT). The structure and organisation of these vocational subjects enable beneficiaries to develop practical skills and pursue their work interests. Functional Skills: English, Maths, ICT and Communication are delivered through discrete teaching sessions and by being embedded within vocational learning sessions.

Beneficiaries also access during their study programme, PSHE, Sport, and Skills for Life sessions that provide essential development in personal health, citizenship, personal safety, community engagement, social skills and independence.

There is a balanced approach to the provision of accredited and non-accredited learning. The selection and registration of accredited courses are reviewed annually in line with beneficiary needs and aspirations. Vocational, English and Maths qualifications may be achieved by beneficiaries at Entry Level through to Level 2. Additionally, all beneficiaries work towards the achievement of English, Maths and personal development targets that are not accredited but which demonstrate clear knowledge, understanding and skill acquisition.

Beneficiaries attend tutorial sessions at the start and end of each day, undertaking a weekly session with their keyworkers to reflect and monitor their own progress and learning. The young adult voice is captured in a number of ways throughout the year via such activities as a young adult governor; the young adult council; the young adult journey week; annual reviews and young adult questionnaires.

Community learning is also a key feature of the college curriculum extending and increasing the level of challenge for beneficiaries. Community partnerships enable groups of beneficiaries to undertake timetabled sessions in different venues, travel routes and undertaking tasks directed by an external organisation but taught and supported by St. John's teaching staff. We are extremely grateful to the Bevy Community Pub, the World Peace Café, National Trust, and Moulsecomb Forest Project for their continued support in this work.

Access to a varied work experience programme also develops the beneficiaries' learning experience into more challenging and unfamiliar contexts. A young adult's potential is often unleashed and their ability to transfer practical skills into the local working community is made evident. A broad network of local employers and community groups offer work opportunities to our beneficiaries, which in turn, equips them to take up opportunities so they can engage in purposeful activity and acquire realistic and sustainable employment after their college placement has ended.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

A small group of beneficiaries follow a programme of study that is unique in its structure and delivery. It has been designed to support the needs of beneficiaries who have significant and complex needs (including mental health and behaviours that challenge) and who find that they are unable to learn in conventional classroom settings or with peers. Beneficiaries in the Involve programme benefit from highly individualised timetables and teaching and support which is undertaken in various venues, including in the residential houses, in the community, or in dedicated solo learning spaces. Beneficiaries are supported to access the college facilities when ready to do so and where possible eventually join classes and college activities. The dedicated staff team promote inclusion through all their work and aim to support beneficiaries to integrate into the wider community at different rates and levels.

A team of therapists and well-being professionals provides specialist support at the school and college to enable all beneficiaries to develop their personal, social and emotional skills so that they are able to access and succeed in their learning programmes. The team work closely with parents, carers, social workers, GPs, specialist consultants and other outside agencies to ensure that the beneficiaries maintain physical health and emotional stability throughout their time at St. John's.

All beneficiaries at St. John's receive personalised support with their transition at the start of their placement, progression through their placement and the moving on to future destinations. This is managed effectively by a dedicated transition officer who works with residential and education staff, parents/carers, and appropriate external agencies and community services. Information, advice, and guidance provides support for beneficiaries in making choices around their living and work opportunities. External Careers advice and guidance provided by 'My Future Starts Here' and advocacy sessions provided by an external service, has been organised to enhance the support already provided and will potentially help us to support leavers who intend to continue to live locally in Brighton.

Achievement and Performance (College)

The total number of beneficiaries that enrolled at the college during 2018/19 was 83, 46 beneficiaries were residential and 37 attended on a day basis.

The College underwent a successful Ofsted Inspection (Further Education and Skills) on 16th - 18th October 2018, where the following grades were awarded;

Effectiveness of leadership and management – Good

Quality of teaching, learning and assessment – Good

Personal development behaviour and welfare – Good

Outcomes for beneficiaries – Good

Provision for beneficiaries with high needs – Good

The full report is available at www.gov.uk/ofsted.

The annual Self-Assessment Report has been contributed to throughout the year with stakeholder feedback and the quality improvement plan has been regularly monitored to ensure strategic objectives for the year have been worked towards and met, including the commitment of all staff to the continuous improvement agenda.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

St. John's continued expectation that commissioners will fund assessed needs in full has enabled the organisation to maintain and improve service standards and invest in new facilities and staff development to meet the needs of all of our beneficiaries. In the 12 months since the last report and accounts, the charity has continued to provide high quality services.

Improvements to learning spaces and specialist environments to meet individual beneficiary needs, the enhancement of teaching and learning resources and the completion of general grounds work has continued this year. This has included the erection of individual learning pods on the college site, for beneficiaries accessing the 'Involve' learning programme who are unable to learn in a group classroom setting.

Staff training remains a key priority. Weekly workshops for all teachers and instructors continue to be an essential training activity, in addition to a range of inset courses that were delivered to both residential and education staff teams during the year.

Various systems and processes have been upgraded in line with the recommendations from the last Ofsted Inspection (January 2017). These changes have met the requirements of the Ofsted Support and Challenge programme that continued this year. The work that was undertaken included focused improvements in the development of teaching, learning and assessment strategies, improved narration of learning and progress within lessons, and effective observations, feedback and action plans. Revised baseline assessments and their corresponding data provide predicted levels of achievement, skill acquisition and the identification of areas for further learning. Connecting Steps and Evisense are used to track the very small steps of progress that beneficiaries achieve in English and Maths. Evidence uploaded by the staff is now able to be viewed and commented on by beneficiaries and their parents. All beneficiaries have Progress over Time (POT) folders which contain a series of documents and data sets that demonstrate the progress a beneficiary is making throughout their placement. Therapy outcome measures have been refined to be more explicit in capturing the impact of therapy intervention and annual reviews have become far more beneficiary centred, with all beneficiaries attending their own reviews and demonstrating through presentations and case studies their progress, attainment and aspirations. Regular monitoring visits from Governors, our College Improvement Partner and work with professional colleagues from other Independent Specialist Colleges, have provided regular peer support and objective feedback.

The beneficiaries' average achievement of their core targets at the end of the year was 99%. Each beneficiary also worked towards a series of English and Maths targets over the year, the results of which were reported termly as KPIs to the Governing Body. Beneficiaries achieved on average 88.5% of their English targets and on average 91% of their Maths targets. Beneficiaries also accomplished their learning goals through the achievement of accredited qualifications. The total number of qualifications undertaken and expected to be completed by July 2019 was 143. Of that, 115 (80%) qualifications were achieved.

This included 25 English qualifications were achieved from 35 expected (71%) and 26 maths qualifications were achieved from 30 expected (87%). A number of beneficiaries aspired to taking qualifications that involved examinations and where they were unsuccessful, they will have opportunities to re-sit in the next academic year. A number of Beneficiaries have also transferred onto extended qualifications (for example a Certificate from an Award) and are progressing with their courses in the next academic year. This represents a substantial level of skill development and personalised learning being achieved.

Data on the 29 college leavers reflects a diverse range of destination outcomes. 48% (14) took up Further Education (an increase from 16% in the previous year), and the remaining 52% (15) participate in structured activities. In terms of residential status 10% (3) leavers moved into fully supported living (a decrease from 59% of leavers last year), 42% (12) moved into supported living (an increase from 8% in previous year) and 48% (14) are living at home with family. 2 beneficiaries have undertaken a supported internship in catering, 3 beneficiaries are undertaking work experience placements in their local area and 2 beneficiaries are volunteering, individual case studies reflect the considerable impact St. John's provision continues to have on individual beneficiaries

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

The development of community links has continued this year through an increase in the organisation of external work placements, practical participation in local community activities, social media activities and the pursuit of direct employer engagement with our work-based learning curriculum. The number of external work placements undertaken this year totalled 70. The number of beneficiaries who undertook an external work placement was 41 which included 20 first year beneficiaries (an increase from 12 in the previous year) The number of internal work placements dropped from 22 to 16 in line with greater number of external placements being organised.

A full programme of events continues to invigorate St. John's annual calendar. These include the participation by beneficiaries in local community events such as: Monthly 'Open mic' night at a pub in Hove, Brighton Fringe Performance, Annual Art Exhibition at the Brighton Jubilee Library, Paddle Round the Pier, Kemp Town Carnival, music concerts at the Brighton Concorde 2 venue, and the Great Escape music event. Beneficiaries also take part in a number of charity/ awareness days including Autism Awareness Day, World Book Day, Maths Week, and Poetry Day. Competitions include a dance competition held at the Orpheus Centre in Surrey, as well as a Maths competition and a sports competition, both run by Natspec. Beneficiaries also benefit from participating in football coaching provided by the Albion FC cricket coaching by Sussex Cricket Club. Beneficiaries perform in our annual Christmas drama production and a Christmas sing along event at a local church. Ex beneficiaries attend 3 Alumni events each year such as a Halloween night, Valentines disco and a summer BBQ. St. John's was also represented at the National Autism Show in London.

Beneficiaries attending School are able to benefit from a range of accreditation. These include AQA unit awards, GCSEs, City and Guilds, Jamie Oliver cooking BTEC awards, dependent upon the abilities of the beneficiaries.

The following paragraphs relate to the whole organisation:

St. John's continues to provide the highest standards of safeguarding for a safe and secure environment. There has been a continued focus on meeting the requirements of the Prevent duty, with mandatory training for all staff and the continued promotion of British values and teaching of internet safety throughout the organisation.

Investment in positive behaviour and mental health support for beneficiaries has been a significant focus this year. A study revealed that a considerable number of our beneficiaries have a mental health diagnosis and that others who are not diagnosed display behaviours aligned to having mental health needs. St. John's is also committed to reducing the use of physical restraint in line with the work of the Restraint Reduction Network. The ability of staff to effectively support beneficiaries with their behaviours and help them to self-regulate positively impacts on the ability of beneficiaries to access learning and reach their full potential. Psychology and Behaviour Assistant roles have been introduced to build capacity for this work and weekly 'Behaviour for Learning' meetings have been introduced to improve the creation of positive behaviour plans for all beneficiaries, not just for those who are referred. These meetings have also ensured plans are communicated more clearly to all staff who work with a particular beneficiary across the week.

Annual Achievement ceremonies took place at both Brighton and Seaford sites and this year's Graduation Ceremony (held again at the Brighton & Hove AMEX stadium) provided a memorable event for 27 college and 7 school leavers and their families. Termly Alumni events continue to be very well supported by a range of beneficiaries who left the organisation some years previously, some as long as 20+ years.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

Fee Setting

Careful consideration is given to the setting of appropriate fees. Fee elements associated with the direct provision of education, care, and medical therapeutic support are variable based on the specific requirements of individual placements. However, all fees have an overhead element, which is common amongst all placements agreed in a particular year.

Regulatory Framework for Education Services

The charity is committed to good practice as outlined in the Office for Standards in Education, Children's Services and Skills (Ofsted) Common Inspection Framework and looks at the benefits of those strategies and techniques that appear to have proved successful in a process of continuous improvement. The school (education) was inspected in January 2017 and remained judged as 'Good'. The school residential provision was inspected by Ofsted in June 2019 and the judgement was also 'Good'.

In 2018, the College was inspected by Ofsted and the Trustees were delighted to note the continuing improvement in all aspects of provision as measured from the 2017 report. The senior leaders have worked very hard during this time to achieve a grade of 'Good' in all five categories and an overall effectiveness grade of 'Good'.

Ofsted and CQC continue to monitor provision across the charity and we respond vigorously to any recommendations which they make. We now have a range of grades across the charity from CQC and Ofsted and where improvement is needed, we respond quickly.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Financial review

The Statement of Financial Activities shows net incoming resources for the year of £421,963 (2018: £273,267) and total reserves stand at £4,742,061 (2018: £4,320,098). Funds continue to be invested in improvements to, and refurbishment of, environments and resources for learning.

The reserves policy states the charity aims to make a surplus of 3-5% of turnover which is then budgeted to be spent in the following year investing in beneficiary resources. The Trustees agree that reserves excluding fixed assets (or free reserves) of £1- £1.5 million are required to cope with problems, downturns and unforeseen circumstances. Free reserves totalled £1,478,554 (2018: £1,092,311) at the balance sheet date.

Plans for the future

Senior leaders are working with Trustees and Governors in the Autumn term 2019 to rewrite the Charity's strategic plan.

The external environment remains challenging for this particular sector. Pressure on public finances and the High Needs block in particular continues, with all agencies having to make difficult decisions on how to prioritise and ration available resources. This is at the same time that they are facing an upward trend in the number of people with complex needs who require specialist services which are resource intensive and relatively expensive compared with the needs of the general population.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

It is clear that pressures on both national and local government spending will continue. The combination of changes in funding models, differing interpretations by local authorities of funding and Special Education Needs (SEN) legislation, together with a policy of funding specialist provision as a last resort, increases uncertainty of beneficiary numbers going forward. The charity recognises the need to develop additional sources of revenue to support long term business sustainability and growth. St. John's School and College are aware that more beneficiaries with complex needs are being referred to specialist providers which in turn requires greater resources, particularly space, staff expertise and training.

The charity has built a strong organisation, developing the curriculum and residential service, developing the facilities, and delivering excellent outcomes for beneficiaries. There is a need, however, to be careful with our management of resources to ensure that each service can operate within the income it earns and demonstrate value for money. St. John's will continue to seek additional external funds wherever these can be used for enhancing our service offering.

The Trustees intend to review their current strategies to maintain the charity's position in a highly competitive and volatile market, whilst continuing to provide investment to provide high quality residential care and education, measured by the monitoring and regulatory inspections in line with the resources that are available.

Key areas for future development:

- Review of business plan and strategy to include the identification of different services and packages and a review of our estates' strategy.
- Continued focus on financial management and control, including the identification of efficiencies and sustaining value for money.
- Review and development of responsive fee setting and monitoring models.
- Develop the work with local authorities to maintain positive relationships and be part of the solution to deliver effective Special Education Needs and Disability (SEND) reforms.
- Continued development of school and college curriculum models to meet beneficiaries' needs and aspirations and to improve life chances.
- Continued focus on community partnerships to improve beneficiary outcomes and destinations for example our partnership with Team Domenica, a similar charity.

Over the academic years the decision to rent rather than purchase residential accommodation has met our immediate demands. This will be kept under review to ensure it is aligned with future demand. Should there be a reduction in demand for day placements then the way forward may be to offer more residential places. Continuing to rent may not be the most effective way to maximise the use of the charity's resources.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

Structure, governance and management

The charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association. The Legal and Administrative Information page forms part of this report.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

R A Stewart	
C N Harrison FCA	(resigned 4 th July 2019)
L A Parkyn M Phil, Ad Dip Spec Ed	
J Marshall JP	
W Catchpole	
L Gray	(resigned 4 th July 2019)
A Thatcher	
B Bland	
L McMillan	
M Fawcett	(appointed 13 December 2018)
S Smith	(appointed December 2018)

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The board of trustees requires breadth and depth of experience to carry out its duties effectively and efficiently. The recruitment of suitable persons with the time available to give is always a difficult task. However, the board seek to ensure that the following attributes are represented amongst its members: legal background, financial/accounting background, education experience and business experience at senior management level. As new trustees are appointed, adequate induction and familiarisation is arranged.

Trustees accept ultimate responsibility for directing the affairs of a charity and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees are responsible for the overall management of the St. John's School and College Charity and meet three times a year. The CEO's remuneration is set by the trustees.

The trustees determine the general policy of the charity. Trustees delegate operational decisions and responsibilities to the chief executive. However, strategic and major financial decisions are made by the trustees, taking into account advice and recommendations from the chief executive and senior leadership team.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

The School and College have governing bodies who, on behalf of the trustees, understand its strengths and weaknesses through appropriate involvement in self-assessment; they provide challenges and hold the Principal and Headteacher to account for improving the quality of learning and the effectiveness of performance management systems; monitor the quality of the experience provided for beneficiaries and their outcomes; understand their roles and responsibilities in relation to equality and diversity; and fulfil legislative requirements, such as those for disability, safeguarding, and health and safety. Two trustees are appointed to the governing body.

The Trustees have delegated certain tasks to the subcommittee for Finance. The finance committee meets up to five times a year, ahead of the Trustee Board under the chairmanship of the Chair of Trustees. This committee also acts as the audit committee reviewing initial risk management of the charity and undertaking best value measurement of the charity's resources. 'The Clerk' of the trustees and governing body is responsible for co-ordinating the work schedule of the trustees and governing body including taking the minutes of all meetings. All trustees and governors give their time freely and only one governor applied for remuneration of travel expenses in the year.

SLT pay on recruitment or change in responsibility is subject to benchmarking and affordability. Once in post inflationary pay increases are subject to CEO approval.

ST. JOHN'S SCHOOL & COLLEGE

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 AUGUST 2019

Compliance with Charity Commission Guidance & Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have considered the question of public benefit and are satisfied that the Charity's activities are as defined by charity law and Charity Commission regulations.

St. John's is a member of the National Association of Special Schools (NASS), and the National Association of Specialist Colleges (NATSPEC). The College is also member of the SE Regional Peer Review Development group (PRD) and attends all Independent Specialist Provider (ISP) meetings with the south eastern Local Authority Group. The charity has extensive community links as a local provider and continues to develop further links and collaborative working opportunities each year.

Employee involvement

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

The Trustees approve the above Strategic Report in their capacity as company directors.

The accounts have been authorised for issue by the Board of Trustees.

On behalf of the board of the Board of Trustees

R A Stewart

Trustee

Dated: 5 December 2019

ST. JOHN'S SCHOOL & COLLEGE

STATEMENT OF TRUSTEES' RESPONSIBILITIES *FOR THE YEAR ENDED 31 AUGUST 2019*

The trustees, who are also the directors of St. John's School & College for the purpose 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

ST. JOHN'S SCHOOL & COLLEGE

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31 AUGUST 2019

Opinion

We have audited the financial statements of St. John's School & College (the 'charitable company') for the year ended 31 August 2019. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 August 2019 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 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. 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.

ST. JOHN'S SCHOOL & COLLEGE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

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 (incorporating the strategic report and the trustees' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (including the strategic report) has been prepared in accordance with applicable legal requirement

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report (including the strategic 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 directors' 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and 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 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, 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 charitable company'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 charitable company 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-andguidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

ST. JOHN'S SCHOOL & COLLEGE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2019*

Use of our report

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.

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of

TC Group
Statutory Auditor

Date: 9 December 2019

Office: Steyning

ST. JOHN'S SCHOOL & COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income from:					
Donations and Legacies	4	61,747	74,473	136,220	73,104
Charitable Activities	5	11,444,860	-	11,444,860	11,297,693
Other Trading Income	6	6,447	-	6,447	8,310
Investments	7	5,959	-	5,959	3,547
Total Income		<u>11,519,013</u>	<u>74,473</u>	<u>11,593,486</u>	<u>11,382,654</u>
Expenditure on:					
Raising funds	8	47,870	55,842	103,712	88,427
Charitable Activities	8	11,067,811	-	11,067,811	11,020,960
Total Expenditure		<u>11,115,681</u>	<u>55,842</u>	<u>11,171,523</u>	<u>11,109,387</u>
Net income for the year/ Net movements in funds		403,332	18,631	421,963	273,267
Transfer between funds	17	<u>(11,296)</u>	<u>11,296</u>	<u>-</u>	<u>-</u>
Net movement in funds		392,036	29,927	421,963	273,267
Fund balances at 1 September 2018		4,282,761	37,337	4,320,098	4,046,831
Fund balances at 31 August 2019		<u><u>4,674,797</u></u>	<u><u>67,264</u></u>	<u><u>4,742,061</u></u>	<u><u>4,320,098</u></u>

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ST. JOHN'S SCHOOL & COLLEGE

BALANCE SHEET

AS AT 31 AUGUST 2019

		2019		2018	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	11		3,207,539		3,190,350
Investments	12		-		100
			<u>3,207,539</u>		<u>3,190,450</u>
Current Assets					
Debtors	13	562,118		448,838	
Cash at bank and in hand		<u>1,877,064</u>		<u>1,861,005</u>	
		2,439,182		2,309,843	
Creditors: amounts falling due within one year	14	<u>(904,660)</u>		<u>(1,180,195)</u>	
Net current assets			<u>1,534,522</u>		<u>1,129,648</u>
Total assets less current liabilities			<u>4,742,061</u>		<u>4,320,098</u>
Income funds	18				
Restricted funds	17		67,264		37,337
<u>Unrestricted funds - general</u>					
General unrestricted funds		<u>4,674,797</u>		<u>4,282,761</u>	
			<u>4,674,797</u>		<u>4,282,761</u>
			<u>4,742,061</u>		<u>4,320,098</u>

The financial statements were approved by the Trustees on 5 December 2019

R A Stewart
Trustee

Company Registration No. 03303549

ST. JOHN'S SCHOOL & COLLEGE

STATEMENT OF CASH FLOWS AS AT 31 AUGUST 2019

	Notes	2019 £	2018 £
Cash flows from operating activities			
Cash generated from operations	21	54,730	389,744
Investing activities			
Purchase of tangible fixed assets	11	(41,334)	(67,948)
Inklusion Ltd. transfer	12	(11,296)	-
Proceeds on disposal of tangible fixed assets		7,900	12,409
Inklusion Ltd. dissolution	12	100	-
Interest received	7	5,959	3,546
Net cash used in investing activities		<u>(38,671)</u>	<u>(51,993)</u>
Net increase in cash and cash equivalents		16,059	<u>337,751</u>
Cash and cash equivalents at beginning of the year		1,861,005	1,523,254
Cash and cash equivalents at end of year		<u>1,877,064</u>	<u>1,861,005</u>

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2019

1 Charity information

St. John's School & College is a private company limited by guarantee incorporated in England and Wales. The registered office is St. John's School and College, Walpole Road, Brighton, East Sussex, BN2 0AF.

2 Accounting policies

2.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

All funds are applied for charitable purposes.

2.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees represent the total invoice value of educational and residential services rendered during the year. Fees invoiced in advance are deferred.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

2 Accounting policies (Continued)

2.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered. Teaching and welfare includes the costs of schooling and residential care including staffing and the provision of educational apparatus and equipment. Also included here are the office running costs.

Support costs are those functions that assist the work of the charity. All support costs have been allocated to the main charitable activity. Governance costs are disclosed in the accounts and are also allocated entirely to the main charitable activity.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation *
Furnitures & Fixtures	15% on the reducing balance method
Equipment	Straight line over 10 years**
Motor vehicles	25% on the reducing balance method
Inklusion Ltd. transferred assets	25% on the reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

*The buildings are all used for the purpose of the charity's business. Each year considerable amounts are spent on refurbishing, updating and repairing the buildings so that they meet the charity's needs. It is the policy of the charity to write off these sums against revenue in the year they are expended/committed. The residual value of the buildings has been considered and assessed as high and therefore the Trustees do not consider it appropriate to depreciate the buildings. Professional advice has stated that the property is worth at least the value at which it is stated in the accounts and may have higher value if used for alternative purposes.

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Most purchases of equipment are replacements and are written off in the year of acquisition.

2.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

2 Accounting policies (Continued)

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

2.10 Employee benefits

- Childcare vouchers – scheme closed 4th October 2018
- Simply Health – level 1 funded by St. John's
- Travel to work scheme
- Bike to work scheme
- Cinema discount

Termination benefits along with any unused holiday entitlement costs are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.11 Retirement benefits

The charity contributes to the Teachers' Defined Benefits Scheme at rates set by the scheme actuary and advised by the scheme administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the charity. In accordance with FRS 102 the scheme is accounted for as a defined contribution scheme. The charity operates defined contribution schemes for other employees whereby the assets of the schemes are held separately from those of the charity in independently administered funds. Contributions to these schemes are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the schemes.

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statement.

4 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Donations and grants	61,747	74,473	136,220	73,104
For the year end 31 August 2018	47,571	25,533	-	73,104

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

5 Income from charitable activities

	Fee income £	Ancillary £	Total 2019 £	Total 2018 £
<u>Income from charitable activities</u>				
School Education	1,842,559	-	1,842,559	1,509,954
School Residential	1,123,767	-	1,123,767	1,142,556
College Education	3,857,845	-	3,857,845	3,863,313
College Residential	3,339,404	-	3,339,404	3,308,189
Respite	86,369	-	86,369	96,224
Government Grants	1,174,730	-	1,174,730	1,369,512
Ancillary	-	20,186	20,186	7,946
	<u>11,424,674</u>	<u>20,186</u>	<u>11,444,860</u>	<u>11,297,694</u>

6 Other trading income

Other trading income is made up of various work related enterprises run by the school and college, these consist of Scrummies Café, Harmonies Café, Scrummies Deli, Print Shop, Flourish, Zest Car Valeting and Solutions.

Beneficiaries carry out related work duties providing opportunities for them to develop the vital skills, knowledge and behaviours relevant to the work place.

This approach raises levels of beneficiaries' independence and self-confidence and helps learners to prepare for work experience, volunteering and employment.

	2019 £	2018 £
Enterprise takings	<u>6,447</u>	<u>8,310</u>

7 Income from investments

	2019 £	2018 £
Interest receivable	<u>5,959</u>	<u>3,547</u>

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

8 Expenditure

	Staff costs £	Depreciation £	Other Costs £	Total 2019 £	Total 2018 £
Raising Funds	26,866	-	76,846	103,712	88,427
Charitable Activities					
Direct	7,518,072	-	1,241,342	8,759,414	8,283,274
Support	1,414,906	-	75,349	1,490,255	1,549,228
Premises	-	26,849	791,293	818,142	1,188,458
Charitable Activities Total	8,932,978	26,849	2,107,984	11,067,811	11,020,960
Total	8,959,844	26,849	2,184,830	11,171,523	11,109,387

9 Support costs

	Support Costs £	Governance Costs £	2019 £	2018 £
Audit Fees	-	14,700	14,700	24,000
Inspection Fees	-	3,000	3,000	3,425
Data Protection Audit	-	2,500	2,500	-
Professional Fees	47,625	-	47,625	114,381
Consultancy IT	924	-	924	4,224
Consultancy Health & Safety	6,600	-	6,600	-
Support Salaries	1,414,906	-	1,414,906	1,403,198
	<u>1,470,055</u>	<u>20,200</u>	<u>1,490,255</u>	<u>1,549,228</u>

Support costs include £14,400 payable (2018: £nil) to current auditors in respect of audit fees and £nil (2018: £nil) in respect of other services.

Support costs include £300 payable (2018: £24,000) to previous auditors in respect of audit fees and £10,600 (2018: £24,600) in respect of other services.

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

10 Staff costs

Number of employees

The average monthly number of employees during the year was:

	2019 number	2018 number
Teaching and welfare	382	413
Education Support	49	33
	<u>431</u>	<u>446</u>

Employment Costs

	2019 £	2018 £
Wages and salaries	8,164,952	7,593,463
Social security costs	569,323	544,431
Other pension costs	225,569	134,638
	<u>8,959,844</u>	<u>8,272,532</u>

During the period payments of £33,254 (2018: £29,192) were made with regards to the termination of employment.

The number of employees whose annual remuneration was £60,000 or more were:

	2019 Number	2018 Number
£60,000 - £70,000	1	1
£70,000 - £80,000	2	-
£90,000 -£100,000	-	-
£100,000 - £110,000	1	1

All employees whose emoluments exceeded £60,000 were engaged in direct charitable work.

Remuneration of key management personnel

The senior leadership team consists of the CEO, Principal, Headteacher, Director of Operations, Head of HR and Positive Behaviour Support Leader, Head of Wellbeing (left 25/07/19), Employability Manager (left 05/04/19), Head of Care (left 21/06/19). Senior leadership pay for the period totalled £618,413 (2018 £484,579).

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and Fittings £	Equipment	Motor vehicles £	Total £
Cost					
At 1 September 2018	3,079,572	410,024	16,249	188,729	3,694,574
Additions	-	-	34,584	6,750	41,334
Disposals	-	(237,512)	-	(45,674)	(283,186)
Inklusion Ltd. Transfer at 01/09/18	-	-	53,471	-	53,471
As at 31 August 2019	3,079,572	172,512	104,304	149,805	3,506,193
Depreciation					
As at 1 September 2018	-	395,475	271	108,478	504,224
Depreciation charged in the year	-	2,182	4,449	20,218	26,849
Eliminated in respect of disposals	-	(237,512)	-	(37,082)	(274,594)
Inklusion Ltd. Transfer at 1 September 2018	-	-	42,175	-	42,175
As at 31 August 2019	-	160,145	46,895	91,614	298,654
Carrying amount					
At 31 August 2019	3,079,572	12,367	57,409	58,191	3,207,539
At 31 August 2018	3,079,572	14,549	15,978	80,251	3,190,350

Barclays Bank PLC hold a charge over 18/20 Caburn Road, Hove, East Sussex, BN3 6EF.

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

12 Fixed asset investment

	Other Investments £
Cost or valuation	
At 1 September 2018	100
Inklusion Ltd. Transfer at 1 September 2019	(100)
As at 31 August 2019	-
Carrying amount	
At 31 August 2019	-
At 31 August 2018	100

The fixed assets and investments at the start of the year relate to 100% shareholding in Inklusion Ltd the trading subsidiary of the charity which was wound up during the year. Income during 2019 for Inklusion Ltd was £nil (2018: £6,088). Net assets at the year end were £nil (2018: £761). The fixed assets were transferred to St. John's School and College on 1st September 2019 with a net book value of £11,296.

13 Debtors: Amount falling due within one year

	2019 £	2018 £
Trade debtors	343,927	207,863
Other debtors	11,959	4,979
Prepayments and accrued income	206,232	235,996
	<u>562,118</u>	<u>448,838</u>

14 Creditors: Amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	111,102	128,194
Deferred income	184,126	193,657
Trade creditors	311,346	588,282
Accruals	151,482	99,350
Other creditors	146,604	170,712
	<u>904,660</u>	<u>1,180,195</u>

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

15 Deferred income

	2019	2018
	£	£
Deferred income at 1st September	193,657	228,756
New	184,126	193,657
Released	(193,657)	(228,756)
Deferred income at 31st August	<u>184,126</u>	<u>193,657</u>

16 Retirement benefit schemes

The School participates in the Teachers' Pension Scheme ("the TPS") for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £121,932 (2018: £64,812).

The TPS is an unfunded multi-employer defined benefits pension scheme governed by the Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions including the Teachers' Pensions.

On 27 June 2019 the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied.

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards.

In view of the above rulings and decisions the assumptions used in the 31 March 2016 Actuarial Valuation may become inappropriate. In this scenario, a valuation prepared in accordance with revised benefits and suitably revised assumptions would yield different results than those contained in the Actuarial Valuation.

Until a remedy to the discrimination conclusion has been determined by the Employment Tribunal it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly, no provision for any additional past benefit pension costs is included in these financial statements.

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

16 Retirement benefit schemes (continued)

The charity also operates a defined contribution scheme from Standard Life, which is available to the non-teaching staff. The employer contribution under this scheme was 5%. Employer contributions for the year were £15,018 (2018: £16,806) This scheme is closed to new entrants.

The charity operates a pension scheme with NEST for its remaining employees', contributions under this scheme were 2% but an increase was applied from 6th April 2019 to 3%. Contributions made by the employer during the year were £88,619 (2018: £53,020).

Contributions due under the schemes at the balance sheet date amounting to £37,093 (2018: £24,006) are included in other creditors.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 September 2018	Incoming resources	Resources expended	Transfers	Balance at 31 August 2019
	£	£	£	£	£
Research Officer Intern	1,750	-	(879)	-	871
Music Equipment - Brighton	2,371	-	-	-	2,371
Outdoor Improvement	26,833	2,000	(13,112)	-	15,721
Recording Studio - Seaford	5,723	-	-	-	5,723
Inklusion fixed assets	-	-	-	11,296	11,296
Cross Site Sensory Project	-	60,000	(37,550)	-	22,450
Seaford Library Grant	-	5,000	(3,199)	-	1,801
St. John's Summer School	-	5,614	-	-	5,614
Great Escape	-	1,000	(1,000)	-	-
Other	660	859	(102)	-	1,417
	<u>37,337</u>	<u>74,473</u>	<u>(55,842)</u>	<u>11,296</u>	<u>67,264</u>

Project

Research Officer Intern

Music Equipment - Brighton

Outdoor Improvement Project

Recording Studio - Seaford

Inklusion fixed assets

Cross Site Sensory Project

Seaford Library Grant

St. John's Summer School

Great Escape

Other

Description

Research and marketing officer employed temporarily to assist.

Update and expand the range of music equipment within the College.

Nature trail for Seaford School grounds.

Update and expand the range of music equipment within the School.

Net book value of fixed assets transferred from Inklusion. To be returned to funder if no longer in use.

Sensory items across all sites including Biodome on College site.

Introduce and develop a library within Seaford School.

3-day summer school open to raise awareness of the activities and opportunities the charity offers.

Tickets for beneficiaries to go to the Great Escape festival - annual live music event in Brighton.

Funds for various residential houses to replenish sensory items.

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Fund balances as at 31 August 2019 are represented by:			
Tangible Assets	3,196,243	11,296	3,207,539
Current assets	2,383,214	55,968	2,439,182
Current liabilities	(904,660)	-	(904,660)
	<u>4,674,797</u>	<u>67,264</u>	<u>4,742,061</u>

	Unrestricted Funds £	Restricted Funds £	2018 £
Fund balances as at 31 August 2018 are represented by:			
Tangible Assets	3,190,350	-	3,190,350
Investments	100	-	100
Current assets	2,272,506	37,337	2,309,843
Current liabilities	(1,180,195)	-	(1,180,195)
	<u>4,282,761</u>	<u>37,337</u>	<u>4,320,098</u>

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating lease, which fall due as follows:

	Land and buildings 2019 £	Land and buildings 2018 £
< 1 year	103,975	70,500
1 - 2 years	<u>48,600</u>	<u>23,125</u>
	<u>152,575</u>	<u>93,625</u>

ST. JOHN'S SCHOOL & COLLEGE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2019

20 Related party transactions

During the year L Parkyn received £3,611 (2018: £2,607) in respect of education consultancy and reimbursed expenses. W Catchpole received £nil (2018: £140) for reimbursed expenses, B Bland received £nil (2018: £110) for reimbursed expenses. No trustees received remuneration for their role as a trustee in 2018 or 2019.

21 Cash generated from operations

	2019 £	2018 £
Surplus for the year	421,963	273,267
Adjustments for:		
Investment income recognised in profit or loss	(5,959)	(3,546)
Loss on disposal of tangible fixed assets	692	3,114
Depreciation of tangible fixed assets	26,849	28,026
Movements in working capital:		
(Increase)/ decrease in debtors	(113,280)	(74,874)
Increase/ (decrease) in creditors	(275,535)	163,757
	<hr/> 54,730	<hr/> 389,744

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