INFOCUS CHARITY

England & Wales · Charity number 1058937

Details

Other names	INFOCUS CHARITY (WEST OF ENGLAND), THE WEST OF ENGLAND SCHOOL - THE WEST OF ENGLAND COLLEGE, THE WEST OF ENGLAND SCHOOL AND COLLEGE FOR YOUNG PEOPLE WITH LITTLE OR NO SIGHT, WESC FOUNDATION - THE SPECIALIST CENTRE FOR VISUAL IMPAIRMENT, WEST OF ENGLAND SCHOOL FOR CHILDREN WITH LITTLE OR NO SIGHT
Status	Registered
Legal form	Charitable company
Company number	06938379
Registered	1996-10-30
Register	View on the Charity Commission register

Contact

Address	InFocus Charity Countess Wear Topsham Road Exeter EX2 6HA
Phone	01392 454200
Email	enquiries@InFocus-Charity.org.uk
Website	www.infocus-charity.org.uk

Activities

Objects: 1. THE OBJECTS OF THE CHARITY ARE THE RELIEF OF PERSONS WITH A VISION IMPAIRMENT AND COMPLEX NEEDS (WHETHER THIS IS A PHYSICAL, OTHER SENSORY OR COGNITIVE IMPAIRMENT) BY:1.1. SUPPORTING THE EDUCATION AND TRAINING OF PERSONS WITH A VISION OR OTHER SENSORY IMPAIRMENT BY SUCH MEANS AS THE TRUSTEES THINK FIT INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF A DAY AND RESIDENTIAL EDUCATION FACILITY;1.2. PROVIDING CARE FOR PERSONS WITH A VISION OR OTHER SENSORY IMPAIRMENT AND SUPPORT FOR THEM TO LIVE INDEPENDENTLY IN THE COMMUNITY;1.3. SUPPORTING THE EMPLOYMENT OF PERSONS WITH A VISION IMPAIRMENT OR OTHER SENSORY COMPLEX IMPAIRMENT.

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Activities: The relief of persons with a visual impairment (VI) by; - supporting the education and training of persons with VI by such means as the Trustees think fit, including (but not limited to) the provision of a school(s) and further education college(s)- providing care for persons with VI and support for them to live independently within the community- supporting the employment of persons with VI

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, NATIONAL.
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£10,601,284	£10,720,870	£9,078,420	266
2024-08-31	£9,785,382	£10,104,439	£9,210,196	240
2023-08-31	£9,113,289	£9,222,059	£9,456,574	227
2022-08-31	£8,334,949	£7,964,803	£9,590,356	234
2021-08-31	£7,753,596	£7,939,770	£9,256,836	251

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Trustees

Name	Role	Appointed
SUSAN ELIZABETH HOLT	Chair	2023-10-18
Alika Gupta		2025-02-11
Clare Louise Doble		2025-05-20
Dr Robert Hart		2025-09-23
James Gaisford		2025-05-20
Laura Jayne Waycott		2026-02-23
Lisa Maunder		2024-09-24
SIMON JOHN SANGER-ANDERSON		2026-02-10
Steven Stewart Bailey		2025-05-20
William Gannon		2026-05-19

Linked charities

- INFOCUS CHARITY (1058937-1)

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INFOCUS CHARITY

England & Wales - Charity number 1058937

Accounts

InFocus

The vision impairment & complex needs charity



Annual Report 2024/25

Including the Trustees' Report and Annual Accounts for the year ending 31st August 2025

www.infocus-charity.org.uk

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Introduction

Many of us grow up without thinking about how to make our own choices, build independence, or live life to the fullest. Even as adults we can take for granted our ability to make ourselves heard, explore our world, and follow our dreams.

InFocus exists to give young adults with complex needs and vision impairment those same opportunities. We're here for teenagers and young people from across the UK whose disabilities and support needs can form huge barriers to living the sort of lives that we would all want for our own family and friends.

We work from our specialist facilities in Exeter, but we are proud that people who have been part of the InFocus community are spread across the country and beyond. Working with these young adults is a great joy, knowing that they will move on from InFocus with knowledge and skills that will be with them for their entire lives.

The last year has seen more progress across our CQC-Outstanding and Ofsted-Good services, with improved use of data helping us to evidence this progress to our stakeholders. We successfully recruited more staff which has reduced expenditure on agency staff, maximised the quality of support we deliver, and bucked a sector-wide trend. The charity purchased a new care home, welcomed its new residents into their transition accommodation, and planned for the naming of the home by Coldplay lead singer Chris Martin (which took place shortly after the year-end). The new model for expanding our supported living service is awaiting the next cohort of young adults, and a new structure for enabling growth in our regulated services is in place.

The wider uncertainties in the specialist education sector have affected the growth of our college, but there are real "green shoots" with more families and professionals visiting InFocus than ever before. Our specialist facilities are by their nature expensive to maintain and develop; effective cyclical maintenance is helping us to plan for the years ahead, and carefully costed plans for our most significant development projects are in place.

There may be little sign of change in the wider political and economic environment that will affect our beneficiaries. However, at InFocus we are optimistic and ambitious for the future, and excited to continue building resilience in the face of those external challenges.

This report shares some of the achievements from the past year and looks to the exciting plans for the coming 12 months. So much of what we do is only possible thanks to the generosity of our donors, volunteers and supporters (including the WK Hutchings Charitable Trust and the Sterling Charity). Thank you for playing your part in the life of InFocus Charity during the past year, and for all you will do in the year to come.



Susan Holt
Chair of the Board of Trustees

Jane Dye
Chief Executive Officer

Twelve Months at InFocus

It's been a packed and purposeful year at InFocus, filled with activities, experiences and events designed to help students and young adults develop independence, advocate for themselves, and live life to the full. Here are just some of the highlights:

September
A new College year and a new addition to the curriculum: hip hop. As well as being great fun, it supports language development, boosts confidence and encourages students to use their voices to communicate their passions.

October
We held an art exhibition celebrating the incredible creativity of InFocus College students.

November
People from Jigsaw – our adult day service - decorated the InFocus Charity Christmas Tree at Princesshay shopping centre in Exeter – every decoration handcrafted with care and imagination.

December
Ashleigh, an amazing musician at InFocus College, wowed an audience of more than 400 people at Tiverton High School with a brilliant 'ska' performance.
And of course, we celebrated Christmas in style - with a visit from Father Christmas, festive crafts, a Twelve Days of Christmas treasure hunt, a snowy photo booth, a sensory story, and much more!

January
Student Luke visited the Houses of Parliament to raise awareness of the support needed for people with disabilities in further education and the transition to adulthood. A huge achievement - well done, Luke!

February
Jack, who lives in supported living, and Nic Smith, our Head of Vision Impairment (VI) Services appeared on BBC Radio Devon to discuss the importance of Braille and mark its 200th anniversary.

We also hosted a training day for professionals from charities, local authorities and hospitals, focusing on Cerebral Vision Impairment (CVI) and practical strategies to support people who live with it.



March
A participant on the Life and Living Skills Programme began volunteering at St Sidwell's Community Centre and their community garden – and hasn't looked back.



April
We opened a brand-new charity shop in Exmouth, joining our growing retail network of seven shops and a busy E-Commerce store.

May
A full month of activities, including:
- A visit to We The Curious in Bristol
- A beach trip to Exmouth (with fish and chips, of course)
- Indian block printing and tie-dye workshops
- A life-changing trip to Gran Canaria
- Ten-pin bowling
- A multi-sensory Harry Potter adventure
- A steam train ride from Buckfastleigh to Totnes, plus a visit to the Rare Breeds Farm

June
One of our favourite events of the year - the InFocus Street Party! A brilliant celebration of our whole community: young people, adults, families, staff, volunteers, neighbours and supporters.

July
As the academic year came to a close, highlights included:
- Travel training with Stagecoach – our local bus company
- Work experience for three students at Powderham Castle
- A heatwave-friendly sports day
- A fantastic end-of-year performance of Wicked
- Our Achievement Awards and College leavers' ceremony, celebrating success across the year

August
All summer long, residents at St David's House enjoyed weekly sailing sessions with Exmouth Sailing Club – and even spotted dolphins along the way.



Life and Living Skills

Life and Living Skills

This year we launched our new Life and Living Skills programme. We caught up with Kelly Jones, Head of Regulated Services, and Esme Thornton, Life and Living Skills Support Manager, to explore why the service was created, how it works, and the standout moments from its first year.

What made you launch the Life and Living Skills programme?

Kelly: InFocus is all about empowering young people and adults to live more independently. We know there are many people with vision impairment and complex needs who have clear ideas about how and where they want to live, but don't yet have the skills to make it happen. The Life and Living Skills programme acts as a bridge - giving people the time, support and space to learn and progress at their own pace.

What sort of support can you provide?

Kelly: Pretty much anything that helps someone move towards independent living. That could be developing confidence in travelling alone, managing money, personal care, or staying somewhere without family support. It all comes down to what matters to the individual and what will enable their next step.

Esme: Our support is completely person-centred. We take time to understand someone's goals - not just what they want to achieve now, but their aspirations for the future. From there, we set meaningful goals together. Each person has ownership over their journey, and we adapt support around them rather than expecting them to fit into a set model.



> "We take time to understand someone's goals - not just what they want to achieve now, but their aspirations for the future."

Esme Thornton
Life and Living Skills Support Manager



How do you work with people?

Esme: We use a graded approach - short, focused bursts of support followed by time for the person to try things independently. Using something as simple as making a cup of tea as an example: we might begin with hand-over-hand guidance when pouring the kettle, and gradually step back until they're doing it completely on their own.

Kelly: A real strength of the programme is that we're not restricted by time limits. If the goal is to make breakfast independently, we don't rush in. We stay with someone for as long as it takes for them to feel ready. It removes pressure and creates a positive environment for learning.

People also use the service in different ways - some attend as a day service to focus on a specific skill, while others benefit more from residential stays to build confidence in being away from home.

What have been the standout moments so far?

Esme: One that really stands out is Jago. He wanted more independence but felt anxious about travelling alone. Within six weeks, he was catching the bus into town, doing his own shopping, and meeting us for coffee afterwards. That single skill completely changes what his future can look like - and his determination has impressed everyone here.

Kelly: Everyone's goals are personal, but each step forward is powerful. We've already supported two people to develop the skills they needed to move into the homes they'd been dreaming of.


Rubix²

Specialists in Vision Impairment

At InFocus, we talk a lot about vision impairment, and in particular CVI - short for cerebral visual impairment. But what does this really mean?

We support anyone with vision impairment, which can vary widely - from moderate sight to total blindness. Each person's vision is unique, and so is the support they need.

InFocus Charity is a specialist in Cerebral Vision Impairment (CVI), the most common cause of vision impairment in children. With CVI, the eyes themselves are healthy, but the brain struggles to process visual information. People with CVI may also have other visual or brain-based conditions, such as difficulties with eye movements. Vision can fluctuate from day to day, or even minute to minute, depending on the environment and fatigue. Cluttered or low-contrast surroundings can be particularly challenging.

This year, we were proud to speak at the 10th ICEVI European Conference in Padova, Italy, which brings together educators, clinicians, and researchers from across Europe. Our presentation focused on how teenagers and young adults with CVI can enhance their functional vision through structured, multidisciplinary support. The key message: while early intervention is important, young people in their teens and early twenties can still make significant gains in functional vision when provided with the right strategies, tools, and environments.

At InFocus, we assess how each person uses their vision, and adapt environments to maximise functional vision. Visual training activities - such as online games where users search for shapes on a screen - help develop these skills in practical ways.

Because everyone's eyesight is different, support is bespoke. For one person, it might mean learning to navigate regular bus routes independently; for another, it could be learning to communicate their needs effectively using their preferred method.

Our ultimate goal is to provide just enough support so that, by the time people leave InFocus, they feel confident in their abilities and ready to take the next steps toward independence.



Report of the Trustees for the year ending 31st August 2025

The Board of Trustees of InFocus Charity present their annual report and audited accounts for the year ended 31st August 2025 and confirm that they comply with the requirements of the Companies Act 2006, Charities Act 2011 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) – (Charities SORP (FRS 102).

The Trustees confirm that they have complied with the duty imposed on them by s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

InFocus Charity is a registered charity (registered number 1058937) and company limited by guarantee.



Objects and Activities

The objects of the Charity are:

The relief of persons with a vision impairment and complex needs (whether this is a physical, other sensory or cognitive impairment) by:

- supporting the education and training of persons with a vision or other sensory impairment by such means as the trustees think fit including (but not limited to) the provision of a day and residential education facility
- providing care for persons with a vision or other sensory impairment and support for them to live independently in the community
- supporting the employment of persons with a vision impairment or other sensory complex impairment

InFocus Charity supports the education, care, health and independence of persons with a vision impairment or other sensory impairment. Income is generated from:

- Local Authority fee income
- Department for Education funding (previously Education Skills Funding Authority – ESFA)
- private fee income
- charitable activities which include income from our six charity shops, E-Commerce, and fundraising
- investment income



Purpose and Values

We refreshed our Purpose and the accompanying set of values were introduced as part of the Strategic Plan 2024 to 2027.

Our Purpose

Everyone deserves the opportunity to live their life to the fullest, taking every chance to make decisions and control their own futures. At InFocus, we are dedicated to making this a reality for young people across the UK with vision impairment (such as blindness or partial sight) and complex needs, who often face a multitude of barriers due to the combined impact of vision impairment, other disabilities, and additional support needs.

Our Values

People First

We put the people we support at the centre of our services. We act with kindness, respect, and a positive caring attitude. We always listen to the voice of the people we support.

Ambition

We believe in the potential of the people who use our services. We are ambitious for them and for our staff, and for our organisation.

Innovation

We act boldly, take risks, and embrace technology so we can expand and improve opportunities for people with vision impairment and complex needs, and be more effective in the way we work.

Collaboration

We have a strong multi-disciplinary approach that values teamwork. We work with others to create the best outcomes for the people we support.

Recognition

We recognise and are inspired by the achievements of the people we support. We celebrate their wow moments. We actively appreciate the contribution that our staff and volunteers make, and we look after them well.



Activities

In 2024/25 the charity supported:



- **32 students** attending InFocus College. We have both day and residential students who enjoy a curriculum tailored to support their learning and aspirations.
- **4 young adults** taking part in the pilot year of InFocus Charity's new Life and Living Skills Programme.
- **15 young adults** enjoying living in and around Exeter in our supported living accommodation.
- **20 people** living in St David's House residential care with access to all of the InFocus facilities. This year, we purchased a new residential care house, which is due to open in 2025/26.
- **17 people** enjoying activities at Jigsaw, InFocus Charity's adult day services. Open 48 weeks of the year, people gather with their peers to enjoy shared activities while being supported by specialist staff who care for a wide range of complex needs.
- **46 young people** from outside the InFocus community, together with their family members, accessing our events, assessments and other opportunities throughout the year. This included partnership days with local sight loss charity Moorvision and people from the Sense charity.

How we provided that support

- InFocus Charity worked with **36 Local Authorities and other commissioners** from across the UK, as young people and adults come to InFocus to access our specialist vision impairment and complex needs services.
- Our own nurses and other medicine-trained staff carried out **138,960 medical administrations** across the year.
- We ended the year employing **295 people** in a wide variety of roles, from enablers and learning support workers to lifeguards and shop managers.
- We have **1 therapy dog**, Arlo, and **2 tortoises**, Rosie and Rupert, who are part of the InFocus team.
- **102 people** volunteered for InFocus across our shops, onsite in our gardens and as trustees/advisors.
- InFocus College students gained **92 qualification units** during the year.



Everything we do is made possible by a dedicated team of specialist staff, including:

- Experts in Braille and tactile resources
- Professional therapists offering speech and language therapy, physiotherapy, occupational therapy, music therapy and psychological support
- Rehabilitation Officers of the Visually Impaired (ROVIs)
- Vision Impairment (VI) practitioners with specialist knowledge of VI and Cerebral Vision Impairment (CVI) including Intervenors (specialist deafblind trained support staff) and Qualified Teachers of the Visually Impaired (QTVIs)
- Nurses and healthcare assistants, working together with visiting clinicians and GP services who support vision impairment and other health needs
- Tutors and teachers skilled in teaching students with complex needs and vision impairments, supported by a team of specially trained and qualified learning support workers and enablers, in the classroom and residential houses
- All our staff who support the safe and effective running of the charity



Achievements and Performance

Introduction

The charity's new strategic plan for 2024 to 2027 was launched at the beginning of the year with five areas of focus, set out below. For each there is a record of progress during the year, and key priorities for 2025/26.

The quality and effectiveness of our provision

"Staff provide rich learning experiences to help students to improve their communication and mobility. As a result, students make their own choices, make new friends, and become more independent." – Ofsted inspection report 2024.

During the year the level of progress and achievement against targets by students increased, with 84% of students at or above expectation. Progress against outcomes is generally on an upward trajectory, and we only expect this to improve through the year ahead. Our cohort of 32 college students achieved 92 qualification units between them, with all but one student (who joined us during the year) receiving awards for at least one completed qualification.

We also saw incredibly positive feedback from the Devon Vision Impairment Advisory Team and commissioners from other local authorities who visited during the year.

The quality and quantity of nominations for the end of year Achievement Awards increased across the organisation. This highlights some of the incredible progress of students and young adults that goes beyond the quantitative data.

All our regulated services continue to be rated as at least Good by CQC and Ofsted. Our own self-assessment grades for College show Good in all categories, with behaviours and attitudes nearing Outstanding.

A revised College structure was fully in place by January 2025. This enabled more frequent progress review meetings, more regular supervision and an improved pattern of lesson observations. These all showed that the quality of teaching and learning continues to improve beyond Ofsted's "Good" judgement.



> "Staff provide rich learning experiences to help students to improve their communication and mobility. As a result, students make their own choices, make new friends, and become more independent."
>
> Ofsted inspection report 2024

The quality of data and how we use it to deliver and evaluate services has also improved. This continues to inform better-decision making across our services. For example, our College Assessment Framework has enabled us to track outcomes for students more accurately.

We used 48 new case studies to demonstrate progress and achievement for people using InFocus' adult services. Due to our life-long learning approach the people in these services are still developing key life skills and becoming more independent, even though formal education has ended.

Objectives for 2025/26

The improved sources of data will be developed and united to improve how we demonstrate the impact of our work.

We will review our fee model for commissioned services to ensure that InFocus continues to be financially sustainable in the longer term, and provide value for money for our commissioners.

The growth of our services

During 2024/25 we purchased our new care home (part of a strategic aim to increase the number of beneficiaries and meet demand for adult residential placements). When open this will add 5 new spaces to our adult care provision. Placements have already been confirmed, with residents beginning to transition to InFocus in early 2025/26. A waiting list shows there is still demand for this type of specialist provision.

InFocus College numbers remain steady against the uncertain backdrop of the expected SEND review and local authority financial challenges. Interest from families, professionals and commissioners is still strong; increased enquiry and visit numbers reflect anecdotal evidence from conversations at events and within forums. Strengthening our network of professionals and partner schools/colleges is a part of the "Making more of our specialisms" focus (see below) but is important for the growth of all our services.

Our Supported Living service is ready to expand into additional houses, with financial modelling and a business case explored and agreed during the year. We hope to acquire an additional property at the end of 2025/26 subject to the right cohort of prospective tenants.

Charity retail expanded in 2024/25 with the opening of a new shop in Exmouth. The retail landscape has been tougher during the last twelve months, and the continuing rise of online reselling platforms contributed to the downturn in quantity and quality of donations through our shops. Ecommerce continued to grow despite rising costs.

Objectives for 2025/26

Acquire a new supported living house, subject to property availability and resident demand, by the end August 2026.

Prepare a business case for the expansion of charity retail and ecommerce by the end of August 2026.

Complete the refurbishment of our new care home and open it by the end of August 2026.

Start September 2026 with at least 36 students in College.



Developing our site and facilities

During the year we furthered our plans to redevelop our College Residential accommodation (part of the Foundations for Living project) and to modernise the catering provision for all the services onsite. We are actively seeking funds

to ensure that InFocus can continue to support students with vision impairment and complex needs well into the future. The trustees have committed £500,000 from charitable reserves towards this project, which is reflected in the updated Reserves Policy.

This future vision is carefully balanced against the ongoing maintenance and improvement works to our wider estate and specialist facilities. Much of this goes unnoticed, for example adding capacity and resilience to our cross-site data cabling, replacing vehicles, upgrading drainage, and improving the energy-efficiency of our heating and lighting, all of which took place during the year.

We have also improved the use of technology within our work, with the Devon Vision Impairment Advisory Team praising the use of access technology and communication devices in their audit report. They also commended staff knowledge of and use of devices with students and young people after their visit to the College during the year.

Objectives for 2025/26

Continue to fundraise for the Foundations for Living project and ensure that we are ready to deliver an exciting future for our College residential accommodation (ongoing through 2025-2026).

Re-evaluate the options for dealing with our ageing catering building and deliver a practical strategy for catering at InFocus by June 2026.

Develop and launch an organisation-wide technology strategy by June 2026. This will bring together plans for the improvement of connectivity and capability (hardware, software, infrastructure) and our existing approaches to Access Technology, and the use of AI.

Supporting and developing our staff and volunteers

InFocus relies on the skills, expertise and experience of people across staff and volunteer posts. They play a critical role in making sure that the people we support are inspired, challenged and empowered to live their best lives.

Recruitment of staff to vacant posts and our own bank of relief staff was very successful during the year. There has been





a significant reduction in spend on agency staff as we have built up our own staff teams.

We reviewed our training to ensure it was manageable but ambitious. We also invested in CPD. In one example the outcome of CPD was that staff members were able to step into a Further Education (FE) tutor role.

In year we upgraded our staff benefits including extending maternity and paternity pay beyond statutory provision. We reviewed shift disturbance allowances, and enhanced a range of special leave arrangements (to support staff with bereavement, foster carer, dependence, parental and compassionate leave). The charity also introduced long service awards to recognise the commitment of staff who have been here for 5 years or more.

We have commissioned and started delivering a bespoke leadership programme to 32 current or future managers and leaders within InFocus. Both cohorts will complete in the 2025/2026 year. This recognises the importance of investing in our staff and preparing them to be future leaders either at InFocus or within the wider sector.

We have recruited 7 new trustees with 6 taking up their role within the 2024/2025 year and we appointed a new chair of trustees in May 2025. An updated Trustee Skills Audit has informed plans for trustee recruitment during the coming year.

A new HR dashboard draws together detailed people-related insights into a strategic overview that is reviewed at departmental, Executive, Sub-Committee and Board levels.

Objectives for 2025/26

Recruit three additional trustees (with expertise and experience in adult social care and specialist education) to the Board by August 2026.

Develop a volunteer strategy by March 2026.

Develop the training, recruitment and retention elements of the HR dashboard by July 2026.

Making more of our specialisms

We have delivered specialist content at events at InFocus and externally. InFocus held its own event for which was attended by 30+ professionals from a wide variety of settings. It introduced them to our specialist approaches around Cerebral Vision Impairment (CVI) and how we deliver this in a classroom setting, especially when supporting students with a range of other complex needs. We also gave keynote presentations at 2 other events.

Working with other partners reaches more families and provides even more opportunities and experiences for the people we already support. Projects and events with others including Moorvision and SENSE increased our beneficiary numbers to 109. The ongoing partnership with Eat That Frog helped secure another residential learning experience in Gran Canaria for a group of our College students, and a further experience for 2025/26.

Objectives for 2025/26

Contribute to at least 7 knowledge sharing and training programmes by August 2026

Set a long-term strategy for our outward-facing work by July 2026.

Finance and Risk

Income and Expenditure

Introduction

The end of year financial statements show a consolidated income for the year of £10,601,284 with expenditure totalling £10,720,870.

The end of year consolidated accounts including net realised and unrealised gains/losses from investments and the revaluation of the investment properties reported a deficit of £131,776.

Key areas for consideration are:

Staffing

The combined increase in the cost of Employer National Insurance Contributions (Employer NICS) and another rise in the National Living Wage (NLW) created a considerable impact on staffing costs across InFocus. The NLW increase in April 2025 (by around 6.7%) directly affected many roles immediately above that point on the InFocus Payscale. There was a wider knock-on effect across many of our posts to preserve salary gaps for key roles and professions which. This required a review of all salaries.

2024/25 was the most successful year for new staff recruitment for some time. During the year we recruited 98 new staff, including 23 Relief staff who joined our own bank. This meant that even more shifts were filled by InFocus staff (either Relief or working overtime) compared to agency staff which helped to reduce costs. As a result we spent less on contract and agency staff compared to 2023/24 (total saving of just over £0.5 million).

We also recognised the knowledge and expertise that our existing staff bring to the charity by introducing Long Service awards. During the year we presented long service awards to 66 staff with 10 or more years of service (including 3 colleagues who have worked for us for 30 years or more).

We also introduced enhanced pay allowances for paternity and maternity leave, and shift disturbance allowances for antisocial hours.

Fees

Statutory fee income still makes up most of the charity's income. Many of our commissioning local authorities were unable to meet our fee increase request in full for existing placements for young people. Fee increases were requested to cover increased costs including staffing.

This effectively means that other income generation is essential in enabling the charity to deliver its activities.

Total fee income (including Landlord Supported Living) for 2024/25 was £8,075,496 (£7,634,961 in 2023/24)

Charity Retail

During the year we opened one new shop and increased sales from Ecommerce.

The rising cost of wages, utilities and postage (for ecommerce) challenged the profitability of our retail portfolio in 2024/25. Unusually high staff absence also meant unexpected operational challenges and an increase in paid overtime.

Overall gross income was £742,940 against a budget of £811,900 (including Gift Aid).

Leased properties

The investment properties were re-valued during the year. The re-valuation resulted in an unrealised recognised loss of £32,500. This reflects the reduced demand for commercial office space in the city (although both properties are currently let to tenants).

Fundraising

Fundraising income was positively impacted by legacy gifts. The other activity for the year was fundraising from

trusts and foundations, community and corporate engagement, and challenge events. Changes in fundraising staffing meant that there were periods of the year where one or both of the posts were vacant.

Unrestricted fundraising (excluding legacies) realised an income of £54,885 against a budget of £80,000.

InFocus Enterprises Ltd

There was a modest increase in venue hire and café sales income. Costs of sales also increased, in part due to rising food and equipment costs. Other expenditure including staff-related costs also increased during the year.

At the end of the year the recorded income was £433,485 with expenditure of £328,319, giving an end of year surplus of £105,166. The Board of InFocus Enterprises plan to Gift Aid this surplus to InFocus Charity.

Reserves and financial health

The Board of Trustees received monthly management accounts and key performance indicators to ensure they have oversight of the charity's accounts. This included income & expenditure against the agreed budget, current and predicted cash flow and analysis of debtors and creditors. To ensure the budget is maintained as much as possible there are two budget re-forecasts in year which allow the Executive team to make the required updates and/or recommendations to the Board. Due to the nature of our service provision and sector it is not uncommon for unexpected changes to significantly impact the budget forecast.

Any restricted funds held are reviewed regularly by the Executive team to ensure the funds are used in line with the applied restriction and in ways that will support our young people.

The trustees review the Reserves Policy each year to ensure it continue to meets the needs of the charity. When reviewing the Reserves Policy and free reserves, the trustees take into consideration the increasing running costs of the organisation and the impact this has on the operating reserve level. During this year's review the designated funds were updated to recognise the priority of the capital appeal and to remove the designated fund for delayed payment.

The updated Reserves Policy states the charity should hold total unrestricted reserves of:

- 3 months Operating Reserves (free reserves)
- designated funds which recognise the priority of the residential capital appeal and potential loss of income through loss of contracts for service users (see note 21).

As of 31st August 2025 the total unrestricted reserves required were £3,366,445. After allocating the designated funds and any adjustment for expenditure against the residential appeal the end of year Operating Reserves (free reserves) were £1,454,172 (equivalent to just over 1.6 months, see Note 22).

The trustees are mindful that the current reserves do not meet the charity's Reserves Policy and achieving the agreed free reserves remains a priority.

The trustees continue to be mindful of the ongoing impact the increased cost of living and rising energy prices. They continue to challenge the Executive team to increase income and reduce expenditure. The trustees agree a rolling three-year budget and will continue to monitor in year performance. Increasing numbers in the College still remains a financial priority.

The Board monitors financial resilience and currently maintain a reasonable level of reserves. Taking the information available into consideration the trustees are satisfied that there are no material uncertainties around the ability of InFocus Charity and InFocus Enterprises to continue as a going concern for at least the next 12 months.

Investments

Ever-rising costs mean that it is important that cash flow continues to be monitored closely. This is reported regularly to the Board via the monthly management accounts and given additional scrutiny by the Business Affairs Advisory Committee.

Sarasin and Partners remain our Investment Managers for the charity's long-term investments. The performance of long-term investments was turbulent over the year due to the wider economic situation. At the end of the year the net unrealised gain was £20,310. The long-term investments held by the charity are included when calculating free reserves.

Pension obligations

Staff are ordinarily enrolled in one of three principal pension arrangements as employees of InFocus Charity. The InFocus Pension schemes are with Aviva (previously Friends Life, now closed to new entrants), NEST and the Teachers' Pension.

As of 31st August 2025 there were 7 staff in the Teachers' Pension, 19 in Aviva, 237 are in NEST pension scheme and one employee has individual pension arrangements. All details of the commitments under the pension schemes are contained within note 27 of the financial statements.

Principal risks and uncertainties

Introduction

The Board of Trustees is responsible for the oversight of risks faced by InFocus.

Detailed analysis of the risks and more frequent review of the Risk Register is delegated to the Executive team. Risks are identified and assessed, with controls established to mitigate the risk.

The Risk Register is reviewed by all three sub committees at each of their meetings. Any recommendations are then considered by all trustees as part of a further review at each Board meeting. During the year the trustees also undertook a full review of the Risk Register to ensure it was aligned to the 2024 to 2027 Strategic Plan.

The principal risks that the Board of Trustees identified during 2024/25 were:

Student numbers in College

There is uncertainty in the specialist further education sector due to the ongoing pressures on local authority budgets, and the details of SEND Reform expected in Spring 2026.

However, InFocus College offers a high quality and outcome-focused education for some of the most complex students in the UK. We are continuing to find even more improvements in evidencing the quality of teaching and learning, and showing evidence of our impact.

Marketing activity related to InFocus College continues to be coordinated by a working group that brings together colleagues from marketing, college admissions and reviews, and the Executive. There are still increasing numbers of visits and assessments at the College, and better data that tracks the pipeline of potential students from enquiry to placement. The Trustees monitor this pipeline closely at the Education Advisory Committee, and consider the financial implication at the Business Affairs Advisory Committee (as part of three-year budget forecasts).

Staffing

Recruitment on new staff has improved significantly during the year. The spend of agency staff has reduced as more shifts are now being filled by InFocus' own staff.

The charity still faces the expected increase in the National Living Wage; this is just one of our areas of increased expenditure that is not covered in full by fee uplift requests.

The work on the InFocus Payscale during the year means that we have further improved our financial modelling for wage increases when setting the annual budget. The Trustees will make a final decision on any wider staff salary uplift once the increase in National Living Wage is announced later in the year.

Risk of cyber-attack

There is an ongoing risk of cyber-attack. InFocus continues to mitigate this risk by:

- actively keeping abreast of current trends and threats
- maintaining IASME Cyber Essentials
- requiring all staff to undertake annual cyber security training

- reviewing our Disaster Recovery and Business Continuity plans on a regular basis
- holding cyber insurance
- protecting our infrastructure with relevant antimalware protection
- engaging a third party to carry out penetration testing
- effectively training staff that manage the ICT infrastructure and securities

Our site and buildings

Cyclical maintenance planning has improved the condition of the site. The cost of other planned and unplanned works, and the rising cost of utilities, continues to challenge our finances.

Where possible we are upskilling our in-house team to complete works. Programmes of works are planned and budgeted for in advance where possible. Tendering and procurement processes focus on using local contractors who can give the best value for money.

An energy efficiency programme has seen a reduction in usage, particularly across electricity and water.

The Trustees now have a clear development plan for the College Residential accommodation and fully-costed options for any replacement of the catering building.

Governance

The Trustee Board skills audit functions works well to inform future trustee recruitment. There are robust strategies in place for recruiting new trustees, and evidence of a high calibre of candidates willing to serve the Board.

The current trustees bring considerable experience and expertise to the charity. A large number of trustees were appointed during the year. This period of renewal always gives an opportunity to bring in different views, knowledge and approaches to scrutiny.

The Trustees plan to review the Trustee Skills Audit during the year to ensure that future recruitment is prioritised accordingly.

Structure, Governance and Management

Board of Trustees

At the end of August 2025 InFocus Charity had nine trustees. The Board of Trustees was chaired by Susan Holt.

Two trustees resigned during the year. We appointed six trustees to join the board during 2024/25 and recruited one further trustee who was appointed in September 2025. Trustees are recruited according to gaps in knowledge and expertise that are identified through regular skills audits. The most recent skills audit has identified that we still require trustees with a strong knowledge of adult care, SEND and fundraising.

During the year the board formally approved to extend the term of office of Derek Fargher, Chair of the Business Affairs Committee and lead trustee for finance. This was decision was taken to allow time to recruit and onboard a trustee with suitable finance experience. These two roles will be taken on by James Gaisford, trustee, from December 2025.

InFocus uses a range of traditional and digital platforms to recruit trustees, including LinkedIn, voluntary sector job boards, and appropriate networking opportunities. New trustees take part in a comprehensive induction programme to get to know the organisation and the young people it supports. They also undertake appropriate mandatory training (including safeguarding).

The Board has three sub-committees which each met three times during the year. On each committee there are nominated trustees, and each committee is chaired by a Trustee. The committees are:

- Adult Services Advisory Committee
- Education Advisory Committee
- Business Affairs Advisory Committee

During 2024/25 the trustees held four board meetings, three sub-committee meetings for each advisory committee and one Annual General Meeting.

InFocus Charity Trustees as at 31 August 2025 were:

Susan Holt (Chair), Ian Donohue, Derek Fargher, Chris Harvey (resigned October 2025), Lisa Maunder, Alika Gupta (Appointed February 2025), Steve Bailey (appointed May 2025), James Gaisford (appointed May 2025), Clare Doble (appointed May 2025)

All trustees give of their time freely and no remuneration was paid in the year.

Legal Structure

InFocus Charity is a company limited by guarantee registered in England and Wales with company number 06928379 and charity number 1058937.

Executive Team

The Board of Trustees delegates the operational management of InFocus Charity to its Chief Executive who works with an Executive team, as of the 31st August 2025 these were:

- Jane Dye, CEO
- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Laurence Blyth, Director of Income Generation and Business Development
- Jason Ryder, Principal of InFocus College (resigned 31st August 2025).
- Catherine Scott Baker appointed Principal as of 1st September 2025.

Staffing

On 31st August 2025 InFocus Charity was employing 295 staff (including 32 bank staff) (200 FTE, including Bank Staff).

No bonus payments are paid to InFocus employees, and we do not operate a performance related pay system. A referral incentive scheme was in place during the year which rewarded staff for introducing a colleague who ended up working and staying at InFocus.

Our principles are to pay our staff a fair salary that is competitive with the charity sector, proportionate to the complexity of each role and responsibility and in line with our charitable objectives.

Volunteering

Volunteers are very important to the charity's work.

From running our charity shops and maintaining our gardens to supporting our services, their dedication makes a real difference every day. Our voluntary trustees and advisory committee members also play a vital role, offering essential governance, oversight, and strategic support.

Throughout the year, we were fortunate to welcome visiting groups—including teams from Thomson Reuters, Coastal Recycling, and the University of Exeter—who generously gave their time to help with one-off horticultural projects at our main site in Exeter.

Our retail stores are especially popular with volunteers who have additional needs. This includes former students of InFocus College, adults with vision impairment, and other users of our services. Thanks to innovations like our "talking till," we're able to offer accessible and meaningful volunteering opportunities.

Equality, diversity and inclusion

InFocus is committed to working towards its vision of a world where people who are blind and partially sighted enjoy the same rights, responsibilities, opportunities, and quality of life as people who are sighted. We also recognise that people are different and have different needs and experiences.

At InFocus, our commitment to equality, diversity and inclusion (EDI) is deeply rooted in our core values:

- **People First**
  We place the individuals we support at the heart of everything we do. Our inclusive approach ensures that every person—regardless of background, ability, or identity—is treated with kindness, respect, and dignity. We actively listen to their voices and shape our services around their needs and aspirations. Our inclusive ethos ensures that everyone feels seen, heard, and valued. As part of this commitment InFocus renewed its status as a Disability Confident Leader during the year.
- **Ambition**
  We believe in the potential of every person. Our EDI work reflects this belief by challenging barriers and advocating for opportunities that empower individuals with vision impairment and complex needs to thrive. We are equally ambitious for our staff and volunteers, fostering a culture where everyone can grow and succeed.
- **Innovation**
  Inclusion drives innovation. We embrace technology and creative solutions across the organisation, for example by using communication devices in our college so that all students can participate in learning.
- **Collaboration**
  We work in partnership with individuals, families, professionals, and organisations to co-create inclusive environments and events.

Our multi-disciplinary approach values diverse perspectives and promotes shared learning to achieve the best outcomes for those we support.

- **Recognition**
  We celebrate the achievements of our young people, staff, and volunteers. By recognising and valuing contributions from all backgrounds, we foster a culture of appreciation and belonging.

Fundraising

Fundraising was overseen by the Head of Fundraising. Main fundraising activities were applications to charitable trusts and foundations, sponsored challenge events, and approaches to individuals. Legacies were also received within the year.

No fundraising was carried out by commercial participators.

InFocus Charity is registered with the Fundraising Regulator and subscribes to the Code of Fundraising Practice. It sets the standards that apply to fundraising carried out by all charitable institutions and third-party fundraisers in the UK. This includes practice on accepting donations from vulnerable people (including those who may not have the capacity to make an informed decision) and the creation of proper fundraising materials that do not mislead (or are likely to mislead) members of the public.

No complaints about fundraising activity were received during the year.

Trading company

InFocus Charity has a wholly owned subsidiary. All trading that is not aligned with our core objectives is carried out by InFocus Enterprises Limited.

As of the 31 August 2025 the InFocus Enterprises Board consisted of:

- Derek Fargher – Company Director (also Trustee, InFocus Charity)
- Angus McNicol – Company Director (also Trustee, InFocus Charity, until May 2025)
- Laurence Blyth - Company Director (also Director of Income Generation and Business Development, InFocus Charity)
- Jane Nutt – Company Secretary (also Director of Operations and Company Secretary for InFocus Charity)

This Trustee report is therefore a consolidated Directors' report relating to InFocus Charity and its subsidiary InFocus Enterprises. However, the greatest emphasis for this report is the activities of InFocus Charity as a charitable organisation.

Reference and Administrative Details

Registered charity name: InFocus Charity

Charity registration number: 1058937
Company registration number: 06938379

Registered office: Topsham Road, Countess Wear, EXETER, EX2 6HA

Trustees:

- Susan Holt (Chair from May 2025)
- Pamela Marsden (Chair, resigned May 2025)
- Steve Bailey (appointed May 2025)
- Andrew Daniel (resigned July 2025)
- Clare Doble (appointed May 2025)
- Ian Donohue MBE
- Derek Fargher
- James Gaisford (appointed May 2025)
- Alika Gupta (appointed February 2025)
- Rob Hart (appointed September 2025)
- Chris Harvey (appointed September 2024, resigned October 2025)
- Lisa Maunder (appointed September 2024)
- Angus McNicol (resigned May 2025)

Sub-committee advisory members:

- Briony Barrow
- Justin Wylie (appointed May 2025)
- Angus McNicol (appointed May 2025)

Chief Executive Officer: Jane Dye

Executive Team:

- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Laurence Blyth, Director of Income Generation and Business Development
- Jason Ryder, Principal of InFocus College (until 31 August 2025)
- Catherine, Principal of InFocus College (from 1 September 2025)

Auditors: PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, EXETER, EX2 7XE

Legal advisors:

- Womble Bond Dickinson (UK) LLP, Ballard House, West Hoe Road, PLYMOUTH, PL1 3AE
- Tozers LLP, Broadwalk House, Southernhay West, EXETER, EX1 1UA
- CWC Solicitors, 87-89 Mutley Plain, PLYMOUTH, PL4 6JJ

Investment Managers: Sarasin and Partners, Juxon House, 100 St Paul's Churchyard, LONDON, EC4M 8BU

Banking:

- National Westminster, 59 High Street, EXETER, EX4 3DP
- CAF Bank, 5 Kings Hill Avenue, Kings Hill, WEST MALLING, ME19 4JQ

Insurance: Howden, Bank House, Burlington Road, Redland, BRISTOL, BS6 6TJ

Statement of Trustees' Responsibilities

The Charity Trustees (who are also Directors of InFocus Charity for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and 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 Group and of the incoming resources and application of resources, including the Income and Expenditure, of the charitable group 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 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 Charitable Company will continue in operation

The Trustees are responsible for keeping proper 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. The Trustees are also responsible for safeguarding the assets of the Charity and the Group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- The Trustees, having made enquiries of fellow Directors and the group's auditor that they ought to have individually made, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees approve the Trustees' Annual Report, including approval in their capacity as company directors of the Strategic Report contained within it, on 9 December 2025.

Susan Holt

Susan Holt, Chair

Independent Auditors' Report

to the Members of InFocus Charity for the year ended 31 August 2025

Opinion

We have audited the Financial Statements of InFocus Charity (the "Charity") for the year ended 31 August 2025 which comprise the Group Statement of Financial Activities, Group and Parent Company Balance Sheets, Statement of Consolidated Cash flows and notes to the Financial Statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and charity's affairs as at 31 August 2025 and of its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (GAAP)
- 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the Annual 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.

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, (which includes the Strategic Report and Directors' report prepared for the purposes of company law) for the Financial Year for which the Financial Statements are prepared is consistent with the Financial Statements; and
- The Strategic Report and Directors' Report included within the Trustees' report have 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 17, the Trustees (who are also the Directors of the Charity 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 they 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.

Our 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. Mis-statements 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:

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the industry in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for indication of any regulations and certification in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity Legislation, Ofsted, compliance with the Care Quality Commission ("CQC"), safeguarding, health and safety regulations and The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We discussed with management and trustees how the compliance with these laws and regulations in monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material mis-statement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Reviewed audit documentation from the CQC to confirm compliance with standards, and ensuring continued registration with the CQC through the CQC website.
- Discussed with the Health and Safety Officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").

- Review of the group's GDPR policy and enquiries to the Data Protection Officer as to the occurrence and outcome of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none. We evaluated the risk of fraud through management override. The key risks we identified were management bias in accounting judgements and estimates. We also evaluated the risk of fraud through misapplication of grant funding.

In response to the identified risk, as part of our audit work we:

- Audited the risk of management override of controls, including through testing journal entries and other adjustments or appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business of which there were none.
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate omissions, collusion, forgery, misrepresentations, or the override of internal controls. We are also less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the 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: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sharon Austin (Senior Statutory Auditor)

For and on behalf of

PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor

Centenary House,

Peninsula Park

Rydon Lane,

Exeter, EX2 7XE

PKF Francis Clark

Date: 18th December 2025

Accounts and Financial Statements

Consolidated Statement of Financial Activities (including Income and Expenditure Account)

31 August 2025

	Note	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	503,922	12,500	**516,422**	307,018
Charitable activities	**5**	9,390,630	40,019	**9,430,649**	8,843,323
Other trading activities	**6**	433,485	-	**433,485**	423,516
Investment income	**7**	62,384	-	**62,384**	65,144
Other income	**8**	153,782	4,562	**158,344**	146,381
Total income		10,544,203	57,081	**10,601,284**	9,785,382
Expenditure					
Expenditure on raising funds	**9**	282,077	-	**282,077**	311,212
Expenditure on charitable activities	**10**	10,269,623	169,170	**10,438,793**	9,793,227
Total expenditure		10,551,700	169,170	**10,720,870**	10,104,439
Net unrealised gain / (loss) on revaluation of fixed assets	**12**	(32,500)	-	(32,500)	(55,000)
Net realised and unrealised gains / (losses) on investments	**12**	20,310	-	**20,310**	127,679
Transfers between funds		-	-	**-**	-
Net income/(expenditure) and net movement in funds		(19,687)	(112,089)	**(131,776)**	(246,378)
Reconciliation of funds					
Total funds brought forward (2024)		7,955,416	1,254,780	**9,210,196**	9,456,574
Total funds carried forward		**7,935,729**	**1,142,691**	**9,078,420**	9,210,196

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

Balance Sheet

Year ended 31 August 2025

		2025 Group	2025 Charity	2024 Group	2024 Charity
		£	£	£	£
Fixed assets					
Tangible fixed assets	**16**	**6,849,283**	**6,849,283**	6,259,618	6,259,618
Investments	**17a**	**1,352,907**	**1,353,007**	1,332,597	1,332,697
Investment properties	**18**	**427,500**	**427,500**	460,000	460,000
		8,629,690	**8,629,790**	8,052,215	8,052,315
Current assets					
Debtors	**19**	**773,204**	**720,524**	815,575	745,347
Investments	**17b**	**9,380**	**9,380**	9,280	9,280
Cash at bank and in hand	**25**	**1,095,681**	**1,024,891**	1,234,529	1,171,787
		1,878,265	**1,754,795**	2,059,384	1,926,414
Creditors: amounts falling due within one year	**20a**	**(904,535)**	**(886,365)**	(901,403)	(885,235)
Net current assets		**973,730**	**868,430**	1,157,981	1,041,179
Total assets current liabilities					
Total assets less current liabilities		**9,603,420**	**9,498,220**	9,210,196	9,093,494
Creditors: amounts falling due greater than one year	**20b**	**(525,000)**	**(525,000)**	-	-
Net assets		**9,078,420**	**8,973,220**	9,210,196	9,093,494
Funds of the charity					
Restricted funds		**1,142,691**	**1,142,691**	1,254,780	1,254,780
Unrestricted funds		**7,935,729**	**7,830,529**	7,955,416	7,838,714
Total charity funds	**21**	**9,078,420**	**8,973,220**	9,210,196	9,093,494

As permitted by s.408 Companies Act 2006 the company has not presented its own profit and loss account. The loss in the parent charity's accounts is £120,275 (2024: £240,996).

These financial statements were approved by the board of trustees and authorised for issue on 9th December 2025, and are signed on behalf of the board by:

Susan Holt

Susan Holt, Trustee
Company registered number: 06938379

Statement of cash flows

Year ended 31 August 2025

		2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities		**311,892**	(60,368)
Cash flows from investing activities:			
Purchase of property, plant and equipment		**(1,038,124)**	(444,351)
Investment additions		**-**	-
Investment income		**62,384**	65,144
Proceeds on disposal of investments		**-**	-
Net cash used in investing activities		**(975,740)**	(379,207)
Cash flows from financing activities:			
Proceeds of mortgage loan		**525,000**	-
Net cash used in financing activities		**525,000**	-
Change in cash and cash equivalents in the reporting period		**(138,848)**	(439,575)
Cash and cash equivalents at the beginning of the reporting period		**1,234,529**	1,674,104
Cash and cash equivalents at the end of the reporting period	**25**	**1,095,681**	1,234,529
Net income / (expenditure) for the period		**(131,776)**	(246,378)
Depreciation		**448,459**	417,115
(Gain)/loss on investments		**(20,310)**	(127,679)
(Gain)/loss on disposal of fixed assets		**-**	-
(Gain)/loss on investment property		**32,500**	55,000
Investment income and bank interest		**(62,384)**	(65,144)
(Increase) / decrease on debtors		**42,371**	155,884
(Increase) / decrease on current asset investments		**(100)**	103
(Decrease) / increase on creditors		**3,132**	(249,269)
Net cash provided by operating activities		**311,892**	(60,368)

Notes to the Financial Statements year ended 31 August 2025

1. General information

The charity is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Topsham Road, Countess Wear, Exeter, Devon, EX2 6HA. The charitable entity is a public benefit entity.

2. Accounting policies

(a) 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)), the Companies Act 2006 and the Charities Act 2011. There were no material departures from FRS 102 or the Charities SORP (FRS 102).

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis except to the extent that certain assets are carried at fair value as explained below.

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

(c) Basis of consolidation

The consolidated financial statements consolidate the financial statements of the company and its subsidiary undertaking drawn up to 31 August 2025.

A subsidiary is an entity controlled by the company. Control is achieved where the company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

No separate SOFA has been presented for the Charity alone as permitted by S.408 of the Companies Act 2006.

(d) Going concern

In making their assessment of going concern the Trustees have considered cashflow forecasts for the next 12 months and beyond. They are satisfied that there are no material uncertainties about the group's ability to continue. Further details on this assessment are in the Trustees' Report.

(e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These

estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following are the significant judgements that the Trustees have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Property classification
Buildings on the charity's site have been leased to a third party.

In determining the fair value for the investment properties the trustees have taken into account the existence of potentially significant contractual restrictions on the charity's entitlement to benefit from the full value of any sale proceeds. They estimate the restriction would limit the charity's entitlement to some 50% of any proceeds and so have restricted the estimated full open market value of £855,000 to £427,500.

(f) Fund accounting
General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on revaluations of investments. They are available for use at the discretion of the trustees in furtherance of general charitable objectives.

Restricted funds are created where material donations are made specifically for a particular area or purpose. Expenditure is charged in the statement of financial activities subject to the conditions imposed by the donors.

Restricted fixed asset funds represent resources applied for specific capital purposes imposed by funders. Depreciation is charged against the fixed asset fund over the life of the asset.

(g) Income
Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations
Donations are included in full in the statement of financial activities when receivable.

Grants
Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are potentially repayable at the period end, the amount received but unspent has been deferred.

estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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Legacies
Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Donated services
Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Charitable activities
Fee income and supported living are recognised in the period to which the income relates.

Fees
Most fee income is from Local Authorities for the provision of education, college residential, adult residential care and adult day services, and is recognised on a straight-line basis over the academic year. There is a also a small amount of private fee income for the above services. Fees received in advance of the academic year are classified as deferred income

Trading income
Trading income comprises amounts receivable in respect of sales from the café, together with the hire of rooms, the Bradbury Water Therapy Centre and hydrotherapy pool. Café sales are recognised when the sale is made which is also the point of cash receipt. Facilities hire income is recognised when used and income is deferred where cash is received in advance.

Property rental income is recognised straight line over the period of the lease. Income from investments is included in the year in which it is receivable.

(h) Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expense category to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. 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.

Financial assets that are measured at cost or amortised cost are reviewed for evidence of impairment at the end of each reporting date. If there is evidence of impairment, an impairment loss is recognised in the statement of financial activities.

(o) Retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Friends Life which is closed to new entrants and a NEST Pension Scheme.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in the notes to the financial statements, the TPS is a multi-employer scheme and the Charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

The AVIVA (previously Friends Life) and NEST pension schemes are defined contribution schemes and the contributions are recognised as they are paid each year.

3. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Fundraising and donations	54,885	12,500	**67,385**	81,786
Legacies	449,037	-	**449,037**	225,232
	503,922	12,500	**516,422**	307,018

Included in the 2025 total of £516,422 (2024: £307,718) is unrestricted income of £503,922 (2024: £285,817) and restricted income of £12,500 (2024: £21,201).

5. Charitable activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Educational grants	572,193	40,019	**612,212**	495,656
Fee income	7,191,010	-	**7,191,010**	6,815,227
Outreach income	-	-	**-**	-
Shop income	742,940	-	**742,940**	712,706
Landlords Supported Living	884,487	-	**884,487**	819,734
	9,390,630	40,019	**9,430,649**	8,843,323

Included in the total for 2025 of £9,430,649 (2024: £8,843,323) is unrestricted income of £9,390,630 (2024: £8,806,858) and restricted income of £40,019 (2024: £36,465).

6. Other trading activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Trading subsidiary income	433,485	-	**433,485**	423,516
	433,485	-	**433,485**	423,516

Included in the total for 2025 of £433,485 (2024: £423,516) is unrestricted income of £433,485 (2024: £423,516) and restricted income of £nil (2024: £nil).

7. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Income from listed investments	37,205	-	**37,205**	37,899
Bank interest receivable	25,179	-	**25,179**	27,245
	62,384	-	**62,384**	65,144

Included in the total for 2025 of £62,384 (2024: £65,144) is unrestricted income of £62,384 (2024: £65,144) and restricted income of £nil (2024: £nil).

8. Other income

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Other income	62,923	4,562	**67,485**	50,776
Premises income	90,859	-	**90,859**	95,605
	153,782	4,562	**158,344**	146,381

Included in the total for 2025 of £158,344 (2024: £146,381) is unrestricted income of £153,782 (2024: £130,187) and restricted income of £4,652 (2024: £16,194).

9. Raising funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Fundraising costs	48,676	-	**48,676**	78,834
Marketing costs	87,659	-	**87,659**	83,508
Commercial trading operations	145,742	-	**145,742**	148,870
	282,077	-	**282,077**	311,212

Included in the total for 2025 of £282,077 (2024: £311,212) is unrestricted expenditure of £282,077 (2024: £311,212) and restricted expenditure of £nil (2024: £nil).

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Teaching and education	1,781,315	-	**1,781,315**	1,127,897
Learner support services	4,994,176	-	**4,994,176**	5,126,282
Charity support services	2,887,769	-	**2,887,769**	2,896,383
InFocus charity shops	731,816	-	**731,816**	606,780
Governance costs	-	43,717	**43,717**	35,885
	10,395,076	43,717	**10,438,793**	9,793,227

Included in the total of £10438,793 (2024: £9,793,227) is unrestricted expenditure of £10,269,623 (2024: £9,579,332) and restricted expenditure of £169,170 (2024: £213,895).

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of sections 466 to 493 of the Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

12. Net gains and losses on investments and investment property

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**	Total Funds 2024 £
Realised gains/(losses) on investments	-	-	**-**	-
Unrealised gains/(losses) on investments	20,310	-	**20,310**	127,679
Unrealised gain/(losses) on investment properties	(32,500)	-	**(32,500)**	(55,000)
	(12,190)	-	**(12,190)**	72,679

The total loss for 2025 of £12,190 (2024: gain of £72,679) is unrestricted.

13. Net income/(expenditure)

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

	2025 Group £	2024 Group £
Depreciation	**448,459**	417,115
Operating lease rentals	**46,472**	44,685
Interest	**12,599**	-
Auditors' remuneration	**34,034**	25,507

14. Staff costs

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

	2025 Group £	2024 Group £
Wages and salaries	**6,378,206**	5,495,432
Social security costs	**641,878**	469,084
Employer contributions to pension plans	**371,306**	306,886
Agency staff	**805,369**	1,322,999
	8,196,759	7,594,401

Included in staff costs are redundancy payments totalling £nil (2024: £7,079).

The average head count of employees during the year was 266 (2024: 240).
The number of employees whose remuneration for the year (excluding employer pension contributions) fell within the following bands were:

	2025 Group No.	2024 Group No.
£60,000 to £69,999	**4**	3
£70,000 to £79,999	**-**	-
£80,000 to £89,999	**-**	-
£90,000 to £99,999	**1**	1
	5	4

Key management personnel are made up of all Executive members (5) and remuneration totalled £453,400 (2024: £426,035).

15. Related party transactions

The charity trustees were not paid and did not receive any other benefits from employment with the charity (2024: £nil). There were reimbursements of expenses to trustees of £2,442 (2024: reimbursements of expenses to trustees of £3,089). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

16. Tangible fixed assets (charity and group)

	Land and buildings £	Motor vehicles £	Equipment £	Assets under construction	Total £
Cost					
At 1 September 2024	12,073,693	235,594	950,226	-	**13,259,513**
Additions	299,007	13,180	135,022	590,915	**1,038,124**
Transfers	-	-	-	-	**-**
Disposals	-	-	-	-	**-**
At 31 August 2025	**12,372,700**	**248,774**	**1,085,248**	**590,915**	**14,297,637**
Depreciation					
At 1 September 2024	6,106,252	176,452	717,191	-	**6,999,895**
Transfers	-	-	-	-	**-**
Charge for the year	307,505	16,050	124,904	-	**448,459**
Eliminated on disposal	-	-	-	-	**-**
At 31 August 2025	**6,413,757**	**192,502**	**842,095**	-	**7,448,354**
Carrying amount At 31 August 2025	**5,958,943**	**56,272**	**243,153**	**590,915**	**6,849,283**
At 31 August 2024	5,967,441	59,142	233,035	-	6,259,618

17. (a) Fixed asset investments

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Investments in subsidiaries	**-**	**100**	-	100
Other investments	**1,352,907**	**1,352,907**	1,332,597	1,332,597
	1,352,907	**1,353,007**	1,332,597	1,332,697

Investments in subsidiaries (charity)

The company owns the entire issued share capital of InFocus Enterprises Limited (formerly WESC Enterprises Limited). InFocus Enterprises Limited, which is incorporated in England and Wales, gift aids its taxable profit to the charity. The registration number of InFocus Enterprises Limited is 10535508. The registered office is the same as that of InFocus Charity, as disclosed in the administrative section of the trustee's annual report. The principal activity of the company is running catering services and provision of premises hire.

Summary profit and loss account	2025 £	2024 £
Turnover	**433,485**	423,516
Cost of sales	**(143,999)**	(140,002)
	289,486	283,514
Administration expenses	**(184,320)**	(166,846)
Operating profit	**105,166**	116,668
Taxation	**-**	-
Profit for the year	**105,166**	116,668

The assets and liabilities of the subsidiary were:		
Current assets	**159,677**	145,789
Creditors: amounts falling due within one year	**(54,377)**	(28,987)
Total assets less current liabilities	**105,300**	116,802
Aggregate share capital and reserves	**105,300**	116,802

InFocus Enterprises Limited will gift aid all taxable profits to its parent charity within 9 months of the year end, therefore there is no requirement to make a provision for taxation in the financial statements.

Other Investments (Charity and Group)

	2025 Listed investments £	2024 Listed investments £
Cost or valuation		
At 1 September 2024	**1,332,597**	1,204,918
Additions	**-**	-
Disposals	**-**	-
Realised gain on disposal	**-**	-
Fair value movements	**20,310**	127,679
At 31 August 2025	**1,352,907**	1,332,597

Financial assets held at fair value

All investments are valued at their open market rate at the balance sheet date using readily available market data.

17. (b) Investments: Current

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Cash held on deposit	**9,380**	**9,380**	9,280	9,280

18. Investment Properties

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Cost or valuation				
At 1 September	**460,000**	**460,000**	515,000	515,000
Fair value movement	**(32,500)**	**(32,500)**	(55,000)	(55,000)
Carrying value at 31 August	**427,500**	**427,500**	460,000	460,000

The properties were externally valued at 31 August 2025 after taking appropriate professional advice. The properties are accessed via a private road. The limitations due to the ownership of the access roads and services to both properties mean that the charity could only expect to realise an estimated 50% of any disposal proceeds. The fair value therefore reflects this restriction.

19. Debtors

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Trade debtors	**517,328**	**428,505**	671,781	590,203
Amounts owed by group undertakings	**-**	**36,207**	-	12,819
Other debtors	**6,637**	**6,573**	7,745	6,276
VAT recoverable	**5,331**	**5,331**	3,674	3,674
Prepayments and accrued income	**243,908**	**243,908**	132,375	132,375
	773,204	**720,524**	815,575	745,347

20. (a) Creditors: amounts falling due within one year

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Trade creditors	**90,905**	**88,954**	174,892	172,672
Social security and other taxes	**224,061**	**208,879**	119,632	106,465
Other creditors	**40,150**	**39,113**	69,283	69,383
Accruals and deferred income	**549,419**	**549,419**	537,596	536,715
	904,535	**886,365**	901,403	885,235

Deferred income comprises grant and fee income that relates to future periods which has been received in advance.

Deferred income comprises the following:

	Charitable activities £	**Total £**
At 1 September 2024	426,040	**426,040**
Deferred in current period	400,737	**400,737**
Released to Statement of Financial Activities	(426,040)	**(426,040)**
At 31 August 2025	400,737	**400,737**

20. (b) Creditors: amounts falling due greater than one year

	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
Mortgage	**525,000**	**525,000**	-	-
	525,000	**525,000**	-	-

21. Analysis of charitable funds (group)

	At 1 September 2024	Income	Expenditure	Transfers	**At 31 August 2025**
Restricted fixed asset funds	£	£	£	£	**£**
St David's House Appeal	673,366	-	(71,990)	-	**601,376**
Water Therapy Pool	242,586	-	(25,676)	-	**216,710**
Topsham Road	193,601	-	(8,745)	-	**184,856**
Other	8,865	-	(1,847)	-	**7,018**
Total	1,118,418	**-**	(108,258)	**-**	**1,010,160**
Restricted general funds					
Day services	4,026	30	-	-	**4,056**
Site development	2,064	500	(2,558)	-	**6**
Activities for young people	32,457	-	-	-	**32,457**
Supporting independence	49,229	12,500	(16,916)	-	**44,813**
Family fund	520	-	-	-	**520**
Research	8,757	-	(919)	-	**7,838**
Grants					
Bursaries and grants	22,629	5,537	(970)	-	**27,196**
Access to work	3,546	-	-	-	**3,546**
Student purchases	13,134	4,032	(5,067)	-	**12,099**
Talking tills	-	-	-	-	**-**
DFE- DFC/SCA	-	34,482	(34,482)	-	**-**
				-	
Total	136,362	57,081	(60,912)	-	**132,531**
Total restricted funds	**1,254,780**	**57,081**	**(169,170)**	**-**	**1,142,691**
Designated funds – site improvement	500,000	-	-	(500,000)	**-**
Designated funds – residential appeal	-	-	-	442,434	**442,434**
Designated funds – death on loss of contract for service users	200,000	-	-	-	**200,000**
Designated funds – delay in fee payment	200,000	-	-	(200,000)	**-**
General unrestricted funds	7,055,416	10,544,203	(10,563,890)	257,566	**7,293,295**
Total unrestricted funds	7,955,416	**10,544,203**	**(10,563,890)**	**-**	**7,935,729**
Total funds	9,210,196	**10,601,284**	**(10,733,060)**	**-**	**9,078,420**

Notes: Expenditure for general and restricted funds includes the net realised and unrealised gains/(losses) on investments. Transfers include Capital Items and Adjustments.

21. Analysis of charitable funds (group) (continued)

The St David's House appeal was towards the building of a home for young people with more complex needs.

The Water Therapy Pool fund was established to create a new pool for therapeutic, sporting and recreation purposes.

Topsham Road fund was used to help purchase a property which is used as a supported living house.

Other fixed asset funds comprise donations received to purchase specific equipment which has been capitalised.

Bursary & grants
Funds received from the Department for Education to support young people in College in need of financial support meet additional costs to help them remain in full time education.

Day Services
Funds used for the benefit of young adults attending Adult Day Services now called Jigsaw at InFocus Charity.

Activities for young people
To fund interactive activities for students and young adults at InFocus Charity.

Supporting Independence
Funds used to provide equipment and opportunities in all areas of InFocus Charity to help enable the engagement and independence of students and young adults in daily activities.

Site Development
Funds used for the improvement and renovations of the InFocus Charity site for the benefit of the students and young adults.

Research
Restricted funds used for specific research projects at InFocus Charity specifically around visual impairment and multi-sensory disability. Examples have been the Comic Relief funding of the development of the Eyelander Game.

Talking tills (EPOS/Till System)
Funds used to create a specialised talking till system for people with vision impairment

DFE- DFC/SCA
Annual grants and/or bursaries received from the Department for Education. DFC and SCA are grants provided to help maintain and improve the condition of education buildings and grounds.

Access to work
Monies received to support individuals in the workplace and those requiring reasonable adjustments.

Student purchases
Money received from LAs as part of a services user's package designated for specific specialist equipment.

Family Fund
Used to support families with one-off incidental expenditure outside the scope of Local Authority and bursary funding.

Designated Residential Appeal
Used to fund a significant refurbishment and extension of college residential accommodation including technology and other accessible adaptations.

Designated loss of contract for service user
Funds available to provide immediate financial relief in the event of a loss of contract.

22. Analysis of net assets between funds (group)

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	5,839,123	1,010,160	**6,849,283**
Investments	1,352,907	-	**1,352,907**
Investment properties	427,500	-	**427,500**
Current assets	1,745,734	132,531	**1,878,265**
Creditors less than 1 year	(904,535)	-	**(904,535)**
Creditors greater than 1 year	(525,000)	-	**(525,000)**
Net assets	7,935,729	1,142,691	**9,078,420**

Free reserves are calculated as follows:

	Free reserves 2025 £
Total unrestricted funds	**7,935,729**
Less unrestricted tangible fixed assets	**(5,839,123)**
Less designated funds	**(642,434)**
Free Reserves	**1,454,172**

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Tangible fixed assets	5,141,200	1,118,418	**6,259,618**
Investments	1,332,597	-	**1,332,597**
Investment properties	460,000	-	**460,000**
Current assets	1,923,022	136,362	**2,059,384**
Creditors less than 1 year	(901,403)	-	**(901,403)**
Net assets	7,955,416	1,254,780	**9,210,196**

24. Operating lease commitments (Group)

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

	2025	2024
	£	£
Not later than 1 year	**110,130**	78,846
Later than 1 year and not later than 5 years	**260,229**	212,913
Later than 5 years	**130,071**	-
	500,430	291,759

Operating leases - lessor (Group)

The total future minimum lease receipts under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	**90,860**	78,164
Later than 1 year and not later than 5 years	**169,273**	-
Later than 5 years	**-**	-
	260,133	78,164

25. Analysis of changes in net debt (Group)

	At 1 Sept 2024	Cash flow	**At 31 Aug 2025**
	£	£	**£**
Cash at bank and on hand	1,234,529	(138,848)	**1,095,681**
Mortgage	-	(525,000)	**(525,000)**
Net debt	1,234,529	(663,848)	**570,681**

26. Financial instruments

Categorisation of financial instruments

	2025 £	2024 £
Financial assets:		
Measured at fair value	1,780,407	1,792,597

27. Pensions and other post-retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Aviva (previously Friends Life) which is closed to new entrants and a NEST Pension Scheme.

Contributions amounting to £54,185 (2024 - £40,779) were payable to the schemes at 31 August and are included within creditors. The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £371,306 (2024: £306,886).

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis - these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Valuation of the Teachers' Pension Scheme

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors.

The latest actuarial valuation of the TPS was carried out as at 31 March 2020 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 26 October 2023.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 28.6% of pensionable pay from 1 April 2024 to 31 March 2027 (previously 23.68% of pensionable pay which included an additional 0.8% following agreement between the Department for Education and HM Treasury to delay the increase in employer contribution rates until 1 September 2019, and also an additional 0.08% employer administration charge).
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million giving a notional past service deficit of £39,800 million.
- The key financial assumptions are:

Discount rate, net of assumed pension increases	1.7% - 2.4%
Rates of pension increases	0.0% - 4.1%
Rates of CARE revaluation	1.6% - 5.7%
Rates of salary increases	1.6% - 3.8%

Under the definitions set out in Financial Reporting Standard 102 (FRS 102), the TPS is a multi-employer pension scheme. InFocus Charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. InFocus Charity has set out above the information available on the scheme.

Consolidated Statement of Financial Activities (including Income and Expenditure Account)

31 August 2025

	Note	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	503,922	12,500	**516,422**	307,018
Charitable activities	**5**	9,390,630	40,019	**9,430,649**	8,843,323
Other trading activities	**6**	433,485	-	**433,485**	423,516
Investment income	**7**	62,384	-	**62,384**	65,144
Other income	**8**	153,782	4,562	**158,344**	146,381
Total income		10,544,203	57,081	**10,601,284**	9,785,382
Expenditure					
Expenditure on raising funds	**9**	282,077	-	**282,077**	311,212
Expenditure on charitable activities	**10**	10,269,623	169,170	**10,438,793**	9,793,227
Total expenditure		10,551,700	169,170	**10,720,870**	10,104,439
Net unrealised gain / (loss) on revaluation of fixed assets	**12**	(32,500)	-	(32,500)	(55,000)
Net realised and unrealised gains / (losses) on investments	**12**	20,310	-	**20,310**	127,679
Transfers between funds		-	-	**-**	-
Net income/(expenditure) and net movement in funds		(19,687)	(112,089)	**(131,776)**	(246,378)
Reconciliation of funds					
Total funds brought forward (2024)		7,955,416	1,254,780	**9,210,196**	9,456,574
Total funds carried forward		**7,935,729**	**1,142,691**	**9,078,420**	9,210,196

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

INFOCUS CHARITY

England & Wales - Charity number 1058937

Accounts

InFocus
The vision impairment & complex needs charity

Annual Report 2023/24





Including the Trustees' Report and Annual Accounts for the year ending 31st August 2024

www.infocus-charity.org.uk

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Introduction

We are proud to celebrate the young people that InFocus Charity exists to support.

InFocus is here to offer the very best life-changing opportunities and support to a special group of young people. Young adults with vision impairment and complex needs can face huge challenges to living a full and active life. The world can be really hard to navigate and integrate into when taking their place in society as young adults.

At InFocus we know what is possible when the best people, great facilities and clever equipment come together. We have been doing it since 1838. Times are now much different of course, but our purpose remains the same.

During the last twelve months our students in College have continued to make progress in their learning and make real strides towards their next steps into life as young adults. We were all delighted that the quality of our education was recognised by Ofsted at their latest inspection.

InFocus is in demand as a destination for young adults who have finished education. We hold a waiting list for many of our adult care services, and have taken positive steps to expand these to reach more people and their families.

Charities, including InFocus, have been significantly affected by the challenges of the cost-of-living crisis and the residual impact of COVID. Maintaining and developing up-to-date specialist facilities, and hiring the best staff to support our young people, continues to be a financial and operational challenge. The fundraising, SEND funding, and wider economic landscapes keep changing, and force us to adapt how we work and how we plan for the future.

Despite this, we ended 2023/24 (and the previous period's Strategic Plan) with a great sense of pride in our organisation and in the young people who have given us a chance to be a part of their lives while at InFocus. As Trustees and staff we are looking forward to the next chapter in the long history of our charity.



Pamela Marsden
Chair of Trustees



Jane Dye
Chief Executive Officer

Highlights:

InFocus College recognised by Ofsted

"[Staff] provide rich learning experiences to help students to improve their communication and mobility. As a result, students make their own choices , make new friends, and become more independent."





InFocus College students and staff celebrated after a 2024 Ofsted inspection awarded a 'Good' judgement.

Inspectors commended our specialist further education college for its exemplary work in preparing students with vision impairments and complex needs for their next steps in life.

As a specialist post-16 educational provider, the college focuses on equipping students with the skills and confidence needed for adulthood. In the highly celebrated Ofsted report the inspectors praised the college for developing a positive and open culture that places students at the centre of decision-making.

The report also highlighted the college's enriching learning experiences that enhance students' communication and mobility skills, empowering them to make independent choices, form new friendships, and achieve greater independence.

Inspectors also noted the college's personalised and ambitious curriculum, which offers multidisciplinary support and real-life experiences, helping each student reach their full potential. The college's high-quality facilities, such as the hydrotherapy pool, sensory rooms, gymnasium, and radio studio, were also recognised for playing a vital role in supporting student development.

College Principal Jason Ryder commented,

"We are delighted with the outcome of the inspection. Our dedicated team of staff works tirelessly to deliver a curriculum and environment that caters to each student's aspirations for their next stage in life."

"This outcome is a huge vote of confidence for the college, and one that students, staff, and parents can be proud of.

"It's a great opportunity to show prospective students and their families just how amazing it is to study at InFocus College."

Spotlight on: Jess (student at InFocus College)

Jess has taken huge steps to develop her independence as she prepares for life after College

She has been managing her finances using a cash tin, saving receipts and keeping track of her spending. Jess has a morning routine written in Braille and kept on her wall, as well as a hearing aid management routine.

Jess also participates in cooking sessions, especially enjoying making packed lunches and evening meals. She shows more awareness of safety and takes time to concentrate and complete kitchen tasks. Jess has also become better at managing her medication herself and is planning some weekend stays to develop her independence further.

Jess is a very determined young lady. She wants to live in a supported living house and do things for herself, so she is taking every opportunity to become more independent, with a very determined spirit!

2023/24 Scrapbook



InFocus College students visited the Houses of Parliament to add their voice to others from the specialist further education sector ahead of the General Election.



Fulfilling a dream of becoming a train driver for the day.



Supported Living tenants planned their own trip to Bath and enjoyed visiting a new city.



Putting independent living skills into practice during a trip to the supermarket.

Trying new things, and becoming more confident in the kitchen, with just enough support.



Celebrating the wow moments

We are passionate about recognising the achievements of all our young people.



Ashley wowed the audience at the Natspec National Conference with her stunning piano and saxophone performances. Natspec is the voice of the specialist further education sector.

Working together

We enjoyed working in partnership with other individuals and organisations to help change the lives of young people with vision impairment and complex needs.



Six young people from InFocus travelled to Gran Canaria for a life-changing trip made possible through a collaboration with Eat That Frog.

This residential gave an opportunity for the students to practise their independent living skills and embrace a new country and culture, all away from secure routines and familiar environments.

Family fun with the Moorvision charity



InFocus held two special sensory events in collaboration with Moorvision, a local charity dedicated to supporting families with children who have vision impairments (VI).

These events - a forest school adventure and a sports day - provided engaging and inclusive activities designed to share our facilities and expertise to the wider VI community.

Devon County Show



We were proud to join local sight loss charity Devon Insight in the main tent at the Devon County Show to spread the word about living with vision impairment.

Accessible bus travel with Stagecoach

We teamed up with Stagecoach South West to offer a chance for the young people we support to explore and become familiar with bus travel.

The Stagecoach team (and bus!) which arrived at the InFocus campus enabled our young people to explore and become familiar with the layout of buses. The interactive session enabled participants to re-enact real-life bus scenarios, offering invaluable insights and practical skills for independent travel.

Alison Heath, Mobility Specialist at InFocus commented: “For individuals with vision impairments, catching public transport can often feel daunting. However, through this session, our young people have practised boarding the bus, scanning a bus pass, communicating with the driver, and finding a seat – enabling them to develop the confidence necessary to live more independently.”



Report of the Trustees for the year ending 31st August 2024

The board of Trustees of InFocus Charity present their annual report and audited accounts for the year ended 31st August 2024 and confirm that they comply with the requirements of the Companies Act 2006, Charities Act 2011 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) – (Charities SORP (FRS 102).

The Trustees confirm that they have complied with the duty imposed on them by s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

InFocus Charity is a registered charity (registered number 1058937) and company limited by guarantee.

Objectives and Activities

Introduction

The objects of the Charity are:

The relief of persons with a vision impairment and complex needs (whether this is a physical, other sensory or cognitive impairment) by:

- supporting the education and training of persons with a vision or other sensory impairment by such means as the Trustees think fit including (but not limited to) the provision of a day and residential education facility
- providing care for persons with a vision or other sensory impairment and support for them to live independently in the community
- supporting the employment of persons with a vision impairment or other sensory complex impairment

InFocus Charity supports the education, care, health and independence of persons with a vision impairment or other sensory impairment. Income is generated from:

- Local Authority fee income
- Education and Skills Funding Agency (ESFA)
- private fee income
- charitable activities which include income from our six charity shops, E-Commerce, and fundraising
- investment income

Vision, mission and values

Our vision is a world where young people with visual impairment and additional needs are able to take their place in society, where they are valued for their contribution and their rights and independence are supported.

Our mission is to empower children, young people and adults with visual impairment and additional needs to live fulfilling young and adult lives through the delivery of a range of education, care, and support services.

To succeed in our mission we will:

- provide outstanding services centred around our young people
- make best use of our specialist knowledge about visual impairment and complex needs
- work in partnership with others
- be a resilient, innovative and ambitious organisation and a great employer.

Our Operational Values as a staff team are:

- Together everyone achieves more (T.E.A.M.)
- Learning happens everywhere
- Even better if...
- Celebrate what you want to see more of.

The Community Values (things important to our young people) are:

- The right support to learn and develop
- A sense of belonging
- Enjoyment and fun
- Respect and kindness.

During the year we met with our stakeholders to explore our vision, mission and values.

The Trustees agreed to a new purpose and set of values, to be introduced as part of the Strategic Plan 2024 to 2027.

Activities

In 2023/24 the charity supported:

40 students in education who attend our college

Young people in education attended InFocus College for 38-week, day and residential placements (full or part time). We continued to offer split placements (working in conjunction with other providers) and Supported Internships (combining education, employability skills training and work experience as part of a stepping-stone towards paid employment).



16 young people who thrived in our supported living accommodation

Residents in supported living accommodation are encouraged to be as independent as possible, with just the right amount of support from specialist staff.

20 young people living their best life in St David's House residential care

St David's House is set in beautiful grounds at the edge of Exeter. Young adults live across three small lodges that have been adapted to meet their needs. They have access to the local community (and further afield) and can also use some of the shared facilities provided by InFocus.



20 people enjoying time at Jigsaw, a community service for young adults

Jigsaw is a place where young adults living in the community can build a peer group and enjoy a range of activities. Specialist staff meet a wide range of complex care needs and support the people accessing the service to develop their own friendships.

20 young people and family members from outside the InFocus Community

We organised events, assessments and other opportunities throughout the year, including two partnership days with local sight loss charity Moorvision.





Everything we do is made possible by a dedicated team of specialist staff that includes:

- professional therapists offering speech and language therapy, physiotherapy, occupational therapy, music therapy and psychological support
- Rehabilitation Officers of the Visually Impaired (ROVI)
- Vision Impairment (VI) advisors and practitioners with a specialist knowledge of VI and Cerebral Vision Impairment (CVI)
- nurses and health care assistants, working together with visiting clinicians and GP services
- experts in Braille and tactile resources
- tutors experienced in teaching vision impaired students, supported by a team of specifically-trained and qualified learning support workers and enablers, in the classroom and in the residential houses
- all our staff who support the safe and effective running of the charity.

Achievements and Performance

Strategic Plan

2023/24 was the final year of our five-year Strategic Plan. The 2019-2024 Strategic Plan set out ambitious plans for InFocus Charity (known as WESC Foundation at the time). It detailed how we planned to grow our services and increase the positive impact for our beneficiary group – young people and adults with vision impairment and complex needs.

The plan set out five key objectives, underpinned by both a financial strategy and a marketing and communication strategy. It described our aspiration to get the basics right, whilst reaching towards improvement, innovation, and expansion.



Overview of achievements 2019-2024

InFocus faced significant challenges during the period of the 2019-2024 Strategy Plan, notably the COVID-19 pandemic. It stymied many of our aspirations for growth and development.

We kept our young people and staff safe and found innovative ways to continue to operate most of our services through the lockdowns and a myriad of different restrictions for each of our services.

The fundraising and SEND commissioning landscapes have also continued to change over the last five years. Fundraising became much more challenging, especially with our niche area of benefit, the high need for capital investment, and significant statutory fee income. The fees we have received over the last 5 years have not kept up with inflation. They have covered less and less of even the basic provision, let alone all the specialist support and facilities which make our services uniquely effective.

1. Improve Education

Our College operates in a complex SEND sector, where there are many challenges around funding, commissioning, tribunals and lack of commissioning support for independent provision which is often just seen as “too expensive”. The SEND Review Green Paper that was published in 2022 highlighted the real challenges faced by commissioners and providers, but with little sign of positive change. Despite this uncertainty our student numbers are stable, and we are confident that we can continue to grow our College to support more students in the coming years.

During the period of the strategic plan we made the significant decision to close our school, after over 180 years. This reflected the changes in policy towards integration into mainstream for disabled students, the increase in complexity of young people funded by local authorities, and changes in parental attitudes towards sending young children away to residential special schools.

We now provide education in our specialist residential College for 16 to 25 year olds, which is now all located in one building following the closure of the school. The focus on the College has enabled us to make significant improvement and progress. We finished the 2019-2024 plan period with the College being judged as Good by Ofsted in all areas, reinforcing the feedback we have always received from our parents and families.





2. Expand Adult services

There continues to be growing demand for our adult services, with Jigsaw (our day service) expanding further in recent years. The pandemic slowed our exploration of expansion of our supported living and residential care services, where we still hold waiting lists. At the very end of the 2019-2024 plan we finally recommenced the development of a new care home when a suitable property in our neighbourhood become available.

3. Use our knowledge

We continued to exert influence and support the development of good practice using our knowledge despite all the restrictions of the pandemic. Our CEO chaired the SW region of NATSPEC for the whole of this strategic period, bringing together and sharing good practice with other specialist colleges across the region. Our Principal took on a governance role with SWALSS representing the specialist FE sector in the south west,

We undertook several training and consultancy projects, offering knowledge and advice to a broad range of organisations from local authority advisory services to the Kier Group.





4. Develop the site

The charity's main assets are our facilities and our employees.

Improvements to facilities were made across the campus. These included expanding our college accommodation by converting one building from a disused classroom into a fully accessible two bedroom self contained bungalow (Burrington), and bringing a flat for 5 ambulant students back into use (Slade). We also created a teaching flat to support day students to improve their day to day independent living skills.

These refurbishments and upgrades mean people across InFocus' services are in an even better position to develop their independent living skills than they were before we embarked on this strategic plan.

Unseen but essential infrastructure improvements including boiler replacements, essential building repairs and upgrading of our IT connection. We have increased our on-site estates team allowing us to deliver much of the planned and preventative maintenance ourselves.

5. Strengthen the organisation



We invested resources in recruiting, rewarding and retaining our staff. Major recruitment campaigns have increased our permanent staffing, and our retention rates have improved. We have been able to make some improvements to pay and conditions, despite not receiving any additional income via fees to meet the near 10% increase in the National Living Wage in April 2024. The results of the 2024 Staff Survey acknowledged the work we have done with an above 4 star satisfaction rating from employees, and also gave plenty to consider as we look forward to the future.

In summary the culmination of our efforts during the period of this strategic plan is that: we were able to improve our college significantly; we expanded our adult services but to lesser degree than hoped; we continued to make good use of our knowledge within our sector where we could; we developed and improved our site; we strengthened our organisation, notably around staffing. We did not reach all of our ambitious goals, but given the unprecedented period of pandemic, the increase in utility bills, and a cost-of-living crisis, we still made positive and impactful progress.

Most importantly we can look back with pride at the achievements of the young people we have supported during the last five years. We have seen children and young adults move from school into college, with so many then moving out into the world to their next placements at InFocus services or elsewhere. The launch of our InFocus Community will allow us to keep in touch with people who are no longer part of our services, and we look forward to hearing their stories during the coming years.



Achievements in 2023/24

Governance

The Trustees gathered the views of different stakeholders as part of a review of the 2019-2024 Strategic Plan. These helped to shape the 2024-2027 Strategic Plan (agreed by the Board in September 2024).

We launched a campaign to recruit new Trustees during the year. Three new Trustees were appointed to the Board in September 2024. The Trustees wish to appoint at least two further members of the Board during 2024/25 in anticipation of Trustees stepping down at the end of their terms of office.

Services, space and expertise

We welcomed 6 new students to our college in 23/24.

3 additional people joined our community services in Jigsaw.

Supported Living at InFocus reached capacity, but we identified some landlords who may partner with us to open new homes in the coming year, subject to demand.

A new property was identified for our second care home.

Our first cohort moved into the refurbished Slade Flat and our first occupant moved into Burrington Bungalow.

Work began on our project to replace the catering building.



Quality and Compliance

The College was inspected by Ofsted during the year and judged to be Good in all areas. Inspectors commended our exemplary work in preparing students with vision impairments and complex needs for their next steps in life. They also noted the personalised and ambitious curriculum, which offers multidisciplinary support and real-life experiences, helping each student reach their full potential.

CQC did not reinspect but continued to uphold our Outstanding grade for our adult and college residential provisions.

People and Culture

A comprehensive Staff Survey was completed during Spring 2024 and a summary of findings shared with the staff and trustees. Staff satisfaction was rated at over 4 stars out of 5, and across all areas feedback was generally very positive

We invested in a new HR and Payroll system which improves self-service access for our staff and will deliver operational efficiencies for the charity in areas such as training and reporting.

The first members of our “InFocus Community” (alumni programme) attended our street party in May 2024. We are looking forward to growing the community in the coming years.

People and Culture (cont'd)

InFocus was a finalist for "Charity of the Year" in the Exeter Living Awards and Your Partnership Awards during the year.

New staff appreciate the changes made to the induction process, which now prioritises face to face training over online, and gives more opportunities to shadow colleagues in their teams.

The Staff Forum continues to be more effective and open, and now meets 6 times a year instead of 3.

We undertook a restructure of our college staffing, which resulted in changes in roles and shift patterns within the college. This has delivered a stronger middle leadership in the college, strengthened the role of Learning Support Workers, and made our college provision more flexible and adaptive around the needs of students



These changes also created new rota patterns in our residential service which will support a new service called the Life and Living Skills Programme in the future.

We introduced a unified pay scale that made pay more transparent for all.

All staff completed safeguarding training around Challenge and Good Practice as part of the continuing reinforcement of our culture of safeguarding.

We continued to have staff vacancies across our services, despite success in recruitment. We were able to encourage more staff to take up overtime, and recruited more people to our own bank of relief workers. This delivers more consistency of support to our young people and reduces agency spend. Nonetheless, due to significant price increases by employment agencies, and vacancies in the most expensive shifts, our overall agency cost went up compared to the previous year.

Finance and Resources



Revenue from charity retail and our trading company InFocus Enterprises Ltd increased during the year (both ahead of the budget set at the beginning of 2023/24). A new charity shop site was identified in year.

Groups from the Deaf Academy, Orchard Manor School, The King's School and the Moorvision charity (pictured) visited our outdoor learning centre at West Hill. Groups from InFocus' services also returned and used the site throughout the year.

The Skills Centre was used by young people from across our services and members of the public.

We continue to champion and model financial best-practice.

Technology and Environment

During the year we have continued to improve the ICT infrastructure, streamlining processes, and finding ways to reduce the running costs of our main site.

Much has been done to improve the connectivity across the site over the last year this includes replacing switches, upgrading equipment and software, and we have begun the major upgrade to the fibre data network. This has already resulted in a greater speed of connection and greater reliability for the end users.

During the year we have engaged in external quality assurance including a penetration test to assess the security of our external facing connections, and JISC self-assessment. We have achieved Cyber Essentials again for the seventh consecutive year, which recognises our high standards and culture of cyber security best practice.

Photocopiers have been replaced across site. After a rigorous tender process we were able to secure a 5-year contract with a circa £2,000 saving on yearly costs (assuming like for like usage).

We have implemented a new electronic medication management system which provides a greater oversight and accuracy in the control of medication and reduces the use of paper documents. This means that we have improved the administration and management of medication for our young people, many of whom have complex health needs.

Work was completed at the beginning of the year on the electric security gates. Upgrades to the CCTV cameras both on-site and in our charity shops have improved security measures for the young people we support, and our staff working onsite and in our retail team.

During the year we have renewed energy tariffs. Whilst still competitive the revised rates has seen significant increases in costs. A reduction in energy consumption remains a priority and we replaced and upgraded aging boilers, thermostats and controller. Lighting is being replaced with energy efficient, sensor lighting where appropriate. During 2024/25 we will continue to explore how we can further insulate buildings and reduce energy use.

We have increased the on-site estates team so we can carry out much of the planned preventative maintenance work in-house. This has enabled us to exit a costly external maintenance contract, allowing us to redirect these funds to on-going site improvements.

A dedicated Access Technology Coordinator was appointed to improve the use and access to assistive technology which we use to support learning and build independence for all students and young people.



Objectives for 2024/25

The Strategic Plan for 2024 to 2027 has five areas of focus.
In 2024/25 we will be working against the following objectives:

The quality and effectiveness of our provision

- College and Residential Care will be at least Good (Ofsted and CQC)
- 100% of students will make progress in line with expectations



The growth of our services

- We will open two new charity shops
- We will buy and refurbish a new care home
- We will expand our InFocus Community for people who have used our services



Developing our site and facilities

- We will launch the capital appeal to develop our College residential provision
- A plan will be agreed for the replacement of our café and kitchen facilities

Supporting and developing our staff and volunteers

- All our overtime, rota management and training will be managed through our new HR system
- We will design and implement a leadership training programme as part of a wider Training Strategy.

Making more of our specialisms

- We will deliver specialist training to professionals within our sector
- We will influence quality and policy in our sector through active membership of sector networks and partnership working.





Finance and Risk

Income and Expenditure

Introduction

The end of year financial statements show a consolidated income for the year of £9,785,382 with expenditure totalling £10,104,439.

The end of year consolidated accounts including net realised and unrealised gains/losses from investments and the revaluation of the investment properties reported a deficit of £246,378. The reported deficit is mainly due to a significant overspend in contract, agency and overtime.

Key areas for consideration are:

Staffing

The National Living Wage increased by nearly 10% in April 2024 to £11.44 per hour. This also affected other roles that were previously set above the National Living Wage (including support workers and other care staff). We introduced a unified payscale and reviewed salaries as a whole due to the impact of the National Living Wage. Staff costs for 2023/24 were £7,594,401 (£6,945,953 in 2022/23).

Recruitment and retention of new staff continues to improve thanks to measures first introduced during 2022/23. More shifts are now being filled by InFocus staff working overtime rather than agency workers (compared to 2022/23).

The number of shift hours worked by agency staff has reduced, but we still have several vacancies across all services. The hourly rates now charged by some care agencies has increased significantly. This, combined with an unexpected rise in the number of premium Waking Nights vacancies in the second half of the year, resulted in a significantly higher than expected overspend on contract and agency staff. Each young person at InFocus requires an agreed level of support hours. Whilst support hours are funded as part of the agreed contract with the local authority, there is no additional financial help provided towards the additional costs of agency or overtime required in the event of vacancies and or sickness cover.

Fees

Commissioning local authorities are still faced with rising budgets for high needs education and adult social care. An inflationary increase was added to the 2023/24 fees to help towards the increasing salary and overhead costs. Some LAs accepted our fee increase request, but many did not, or offered a lesser increase which obviously puts additional pressure on managing funds.

In general, it continues to be the commissioners of adult care placements that best recognise the pressures of providing high needs care.

Total fee income (including Landlord Supported Living) for 2023/24 was £7,634,961 (£6,969,959 in 2022/23)

Charity Retail

Sales across our portfolio of charity shops were once again strong. All shops increased their sales and the overall profitability of the portfolio increased.

The cost of sales for online trading continues to increase, and the demand for textile recycling (of clothes unsuitable for retail) has decreased. We continue to invest in and trial new ways to process unwanted stock.

At the end of the year our charity retail achieved an overall gross income of £712,706 against a budget of £701,808 (including Gift Aid).

Leased properties

As recommended by the Auditors, InFocus instructed Stratton Creber Commercials to carry out a revaluation of the investment properties leased to the University of Plymouth. A combination of factors including concerns around interest rates, the desire for office space and a contract break clause meant that the values were significantly lower than the valuation carried out in August 2022. The re-valuation resulted in an unrealised recognised loss of £55,000.

Fundraising

Fundraising income was again positively impacted by legacy gifts. Other activity for the year was fundraising from trusts and foundations, challenge events and corporate engagement.

Unrestricted fundraising realised an income of £285,817 against a budget of £275,000.

The cost of fundraising for the year is £78,834.

InFocus Enterprises Ltd

At the end of the year the recorded income was £423,516 with expenditure of £306,848 giving an end of year surplus of £116,668.

Sales from the InFocus Café increased in year thanks to new processes, equipment and EPOS till system.

Hire fees for use of our facilities also increased in year. We expect to see modest increases in 2024/25.

The Board of InFocus Enterprises plan to Gift Aid this surplus to InFocus Charity.

Reserves and financial health

The Board of Trustees received monthly management accounts and key performance indicators to ensure the trustees have oversight of the charity's accounts. This includes income & expenditure against the agreed budget, current and predicted cash flow and analysis of debtors and creditors. To ensure the budget is maintained as much as is possible there are two budget re-forecasts in year which allow the Executive team to make the required updates and/or recommendations to the Board. Due to the nature of our service provision and sector it is not uncommon for changes to impact the budget forecast.

Any restricted funds held are reviewed regularly by the Executive team to ensure the funds are used in line with the applied restriction and in ways that will support our young people.

The Trustees review the Reserves Policy annually to ensure it continue to meets the needs of the charity. When reviewing the Reserves Policy, and free reserves, the Trustees take into consideration the increasing running costs of the organisation and the impact this has on the operating reserve level. The Reserves Policy states that the levels of reserves the charity should hold are as follows:

*based on average monthly operating costs, updated monthly.

3 months Operating Reserves* (free reserves)	£2,461,605
Death or loss of contract for service user (designated Funds)	£200,000
Site improvement (designated Funds)	£500,000
Delay in fee payment (designated Funds)	£200,000
Total free reserves required (including designated funds)	**£3,361,605**

As of 31st August 2024 the total free reserves were just over £2.8 million (see Note 22). The operating reserves on the above calculations were just under 2 months (excluding designated Funds).

The Trustees are mindful that the current reserves do not meet the charity's Reserves Policy and achieving the agreed free reserves remains a priority of the Trustees.

The Trustees continue to be mindful of the ongoing impact the increased cost of living and rising energy prices. The Trustees agree a rolling three-year budget and will continue to monitor in year performance. Increasing numbers in our education provision remains a priority. We have received a number of enquiries and increased assessments and are predicting an increase in numbers for 2025/26 and 2026/27. This has been reflected in the three-year forecast, along with the proposed expansion in adult services.

A suitable property for the expansion of InFocus' adult residential services has been located. The property will provide accommodation for an additional 5 young people. As we close the year we are excited to report that an offer has been accepted and we have submitted a planning application for the necessary extension.

The Board monitors financial resilience and currently maintain a reasonable level of reserves. Taking the information available into consideration the Trustees are satisfied that there are no material uncertainties around the ability of InFocus Charity and InFocus Enterprises to continue as a going concern for at least the next 12 months.

Investments

Cash flow continues to be monitored closely and is reported regularly to the Board. Prompt billing and effective management of debtors means that cash flow is healthy. Effective cash flow has meant that we have been able to benefit from the additional interest of a notice account which have been added to our portfolio of deposit accounts.

Sarasin and Partners remain our Investment Managers for our long-term investments. The long-term investments have performed well during the year, ending the year with a gain of just over £127k. The long-term investments held by the charity are included when calculating free reserves.

Pension obligations

Staff are ordinarily enrolled in one of three principal pension arrangements as employees of InFocus Charity. The InFocus Pension schemes are with Aviva (previously Friends Life, now closed to new entrants), NEST and the Teachers' Pension.

As of 31st August 2024 there are 7 staff in the Teachers' Pension, 20 are in Aviva, 183 are in NEST pension scheme and 1 employee has individual pension arrangements. All details of the commitments under the pension schemes are contained within note 27 of the financial statements.

Principal risks and uncertainties

Introduction

The Board of Trustees are responsible for the overseeing of risks faced by InFocus. The Risk Register is reviewed three times a year by the Board's three Advisory Committees with any recommendations for changes being agreed at the Board.

Detailed analysis of the risks is delegated to the Executive team. These are identified, assessed and controls established to mitigate the risk.

The principal risks that the Board of Trustees identified during 2023/24 are:

Student numbers

Total student numbers in College remained unchanged for 2023/24, with a slight drop predicted for 2024/25. Two students sadly passed away during the year.

We continued to engage with schools and prospective parents. Visits to InFocus (or from InFocus staff to other providers) have increased. New case study videos were produced in year to tell the story of our young people through the words of them and their families.

Staffing

InFocus does not receive inflationary uplifts in fees from all commissioned local authorities. This means that we must find other ways to fund increases in staff salaries (e.g. to keep up with increases in the National Living Wage).

To remain competitive with others in our sector we are continuing to review the wider benefits offered to our staff. In year we will be reviewing:

- pension contributions to staff enrolled in the NEST pension scheme
- paternity and maternity pay allowances
- health and/or dental care
- shift disturbance allowances for antisocial hours (including Waking Nights)
- long-service recognition

Staffing (cont'd)

The Trustees will also consider the options for wider staff salary uplift once the increase in National Living Wage is announced later in the year.

The recruitment and retention campaign from 2023/24 will be reviewed and adapted during the first part of 2024/25.

Risk of cyber-attack

There is an ongoing risk of cyber-attack. InFocus continues to mitigate this risk by:

- maintaining IASME Cyber Essentials
- requiring all staff to undertake annual cyber security training
- reviewing our Disaster Recovery and Business Continuity plans on a regular basis.
- holding cyber insurance
- protecting our infrastructure with relevant antimalware protection
- engaging a third party to carry out penetration testing
- effectively training staff that manage the ICT infrastructure and securities.

Our buildings

Unplanned maintenance and repairs to our site continue to challenge us. Work to outline the delivery and funding of our key projects (including replacing the catering provision, and expanding and refurbishing the residential College) began in 2023/24 and will continue over the next three years.

Governance

The Trustee Recruitment Strategy means that we have been able to replace Trustees who stood down from the Board during the year.

A skills audit of the Board in its current composition will ensure that we can direct our Trustee recruitment work accordingly.

Structure, Governance and Management

Board of Trustees

At the end of August 2024 InFocus Charity had six Trustees. The board was chaired by Pamela Marsden.

Three Trustees resigned during the year. We appointed one Trustee to join the Board during 2023/24 and recruited three further Trustees who were appointed in September 2024/25. Trustees are recruited according to gaps in knowledge and expertise that are identified through regular skills audits. The current Trustees skill gap has identified that we still require Trustees with a strong knowledge of SEND, Adult Support Services and Finance. To continue effective governance oversight in finance matters whilst new Trustees are recruited and onboarded during 2025/26, the Trustees have agreed to extend the term of office of Derek Fargher, Chair of the Business Affairs Committee, and lead trustee for finance, by 12 months. This will be formally approved at the 2024 Annual General Meeting.

InFocus uses a range of traditional and digital platforms to recruit trustees, including LinkedIn, voluntary sector job boards, and appropriate networking opportunities.

New Trustees take part in a comprehensive induction programme to get to know the organisation and the young people it supports. They also undertake appropriate mandatory training (including safeguarding).

The Board has three sub-committees which each met three times during the year. On each committee there are nominated Trustees and each committee is chaired by a Trustee. The committees are:

Adult Services Advisory Committee
(Chair: Pamela Marsden , Trustee)

Education Advisory Committee
(Chair: Andrew Daniel, Trustee)

Business Affairs Advisory Committee
(Chair: Derek Fargher, Trustee)

During 2023/24 the Trustees held four Board meetings, one Extraordinary General Meeting, three sub-committee meetings for each advisory committee, one Annual General Meeting.

Trustees also actively engage in training which includes mandatory safeguarding training.

InFocus Trustees as at 31 August 2024 were:

Pamela Marsden (Chair), Andrew Daniel, Ian Donohue, Derek Fargher, Susan Holt (appointed 18th October 2023), Angus McNicol.

All Trustees give of their time freely and no remuneration was paid in the year.

Legal Structure

InFocus Charity is a company limited by guarantee registered in England and Wales with company number 06928379 and charity number 1058937.

Executive Team

The Board of Trustees delegates the operational management of InFocus Charity to its Chief Executive who works with an Executive team, as of the 31st August 2023 these were:

- Jane Dye (was Bell until August 2024), CEO
- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Laurence Blyth, Director of Income Generation and Business Development
- Jason Ryder, Principal of InFocus College

Staffing

On 31st August 2024 InFocus Charity was employing 244 staff (including 21 bank staff) (186.68 FTE). As is the case elsewhere in the care sector recruiting support staff remained a challenge. We continued to dedicate resources for staff recruitment and retention, and have seen the situation improve throughout the year.

Staffing (cont'd)

No bonus payments are paid to InFocus employees. We do not operate a performance related pay system. Our principles are to pay our staff a fair salary that is competitive with the charity sector, proportionate to the complexity of each role and responsibility and in line with our charitable objectives.

Equality, diversity and inclusion

InFocus is committed to working towards the vision of a world where people who are blind and partially sighted enjoy the same rights, responsibilities, opportunities, and quality of life as people who are sighted. We also recognise that people are different and have different needs and experiences.

InFocus respects and welcomes the diversity of experience and background of all the people who work for and with us. As part of this commitment InFocus continues to retain its status as a Disability Confident Leader.

The young people who attend InFocus are visually impaired and many have additional disabilities and come from a range of cultural and minority backgrounds. Our prime objective is to enable all our young people to reach their personal potential in a happy, challenging, and caring environment that acknowledges their individual strengths and challenges. Part of how we do this is living out our community values of "a sense of belonging" and "respect and kindness". We regularly promote and educate our young people about events and customs from other cultures and faiths. Support across our services adapts to meet the needs of our young people (e.g. facilitating access to places of worship, or adapting diets to reflect different cultures).

Our Equality, Diversity and Inclusion Policy was adopted in June 2023 and was reviewed during the year.

Fundraising

Fundraising was overseen by the Head of Fundraising. Main fundraising activities were applications to charitable trusts and foundations, sponsored challenge events, and approaches to individuals. Legacies were also received within the year.

No fundraising was carried out by commercial participators.

InFocus Charity is registered with the Fundraising Regulator and subscribes to the Code of Fundraising Practice. It sets the standards that apply to fundraising carried out by all charitable institutions and third-party fundraisers in the UK. This includes practice on accepting donations from vulnerable people (including those who may not have the capacity to make an informed decision) and the creation of proper fundraising materials that do not mislead (or are likely to mislead) members of the public.

No complaints about fundraising activity were received during the year.

Trading company

InFocus Charity has a wholly owned subsidiary. All trading that is not aligned with our core objectives is carried out by InFocus Enterprises.

As of the 31 August 2024 the InFocus Enterprises Board consisted of:

Derek Fargher – Company Director (also Trustee, InFocus Charity)

Angus McNicol – Company Director (also Trustee, InFocus Charity)

Laurence Blyth - Company Director (also Director of Income Generation and Business Development, InFocus Charity)

Jane Nutt – Company Secretary (also Director of Operations and Company Secretary for InFocus Charity)

This Trustee report is therefore a consolidated Directors' report relating to InFocus Charity and its subsidiary InFocus Enterprises. However, the greatest emphasis for this report is the activities of InFocus Charity as a charitable organisation.

Reference and administrative details

Registered charity name: InFocus Charity

Charity registration number: 1058937 **Company registration number:** 06938379

Registered office: Topsham Road, Countess Wear, EXETER, EX2 6HA

Trustees:

- Pamela Marsden (Chair)
- Briony Barrow (neé Dillon, Resigned 18/10/2023)
- Alex Clark (Resigned 1/10/2023)
- Andrew Daniel
- Ian Donohue
- Derek Fargher
- Christopher Harvey (Appointed 24/09/2024)
- Susan Holt (Appointed 18/10/2023)
- Bradley Horn (Resigned 19/02/2024)
- Lisa Maunder (Appointed 24/09/2024)
- Angus McNicol
- Justin Wylie (Appointed 24/09/2024)

Sub-committee advisory members:

Briony Barrow (neé Dillon)

Ambassadors: Michael Caines MBE DL • Judi Spiers

Chief Executive Officer: Jane Dye (was Bell until August 2024)

Executive Team:

- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Laurence Blyth, Director of Income Generation and Business Development
- Jason Ryder, Principal of InFocus College

Auditors: PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, EXETER, EX2 7XE

Legal advisors:

- Womble Bond Dickinson (UK) LLP, Ballard House, West Hoe Road, PLYMOUTH, PL1 3AE
- Tozers LLP, Broadwalk House, Southernhay West, EXETER, EX1 1UA
- Bright (South West) LLP, Studio 5-11, 5 Millbay Road, PLYMOUTH, PL1 3LF

Investment Managers: Sarasin and Partners, Juxon House, 100 St Paul's Churchyard, LONDON, EC4M 8BU

Banking: National Westminster, 59 High Street, EXETER, EX4 3DP

Insurance: Howden, Bank House, Burlington Road, Redland, BRISTOL, BS6 6TJ

Statement of Trustees' Responsibilities

The Charity Trustees (who are also Directors of InFocus Charity for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and 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 Group and of the incoming resources and application of resources, including the Income and Expenditure, of the charitable group 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 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 Charitable Company will continue in operation

The Trustees are responsible for keeping proper 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. The Trustees are also responsible for safeguarding the assets of the Charity and the Group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

There is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and

The Trustees, having made enquiries of fellow Directors and the group's auditor that they ought to have individually made, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees approve the Trustees' Annual Report, including approval in their capacity as company directors of the Strategic Report contained within it, on 10th December 2024.

Pamela Marsden

Pamela Marsden, Chair of Trustees

Independent Auditors Report

to the Members of InFocus Charity for the year ended 31 August 2024

Opinion

We have audited the Financial Statements of InFocus Charity (the "Charity") for the year ended 31 August 2024 which comprise the Group Statement of Financial Activities, Group and Parent Company Balance Sheets, Statement of Consolidated Cash flows and notes to the Financial Statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and charity's affairs as at 31 August 2024 and of its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (GAAP)
- Have been prepared in accordance with the requirements of the Companies Act 200

Date: 10th December 2024

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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the Annual 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.

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, (which includes the Strategic Report and Directors' report prepared for the purposes of company law) for the Financial Year for which the Financial Statements are prepared is consistent with the Financial Statements; and

The Strategic Report and Directors' Report included within the Trustees' report have 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 34, the Trustees (who are also the Directors of the Charity 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 they 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.

Our 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. Mis-statements 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:

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the industry in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for indication of any regulations and certification in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity Legislation, Ofsted, compliance with the Care Quality Commission ("CQC"), safeguarding, health and safety regulations and The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We discussed with management and trustees how the compliance with these laws and regulations in monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material mis-statement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Reviewed audit documentation from the CQC to confirm compliance with standards, and ensuring continued registration with the CQC through the CQC website.
- Discussed with the Health and Safety Officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").
- Review of the group's GDPR policy and enquiries to the Data Protection Officer as to the occurrence and outcome of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none. We evaluated the risk of fraud through management override. The key risks we identified were management bias in accounting judgements and estimates. We also evaluated the risk of fraud through misapplication of grant funding.

In response to the identified risk, as part of our audit work we:

- Audited the risk of management override of controls, including through testing journal entries and other adjustments or appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business of which there were none.
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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 auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephanie Henshaw (Senior Statutory Auditor)

For and on behalf of

PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor

Centenary House,

Peninsula Park

Rydon Lane,

Exeter, EX2 7XE



Date: 30th December 2024

Accounts and Financial Statements

Consolidated Statement of Financial Activities (including Income and Expenditure Account)

31 August 2024

	Note	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
Income and endowments					
Donations and legacies	**4**	285,817	21,201	**307,018**	496,661
Charitable activities	**5**	8,806,858	36,465	**8,843,323**	8,037,067
Other trading activities	**6**	423,516	-	**423,516**	366,919
Investment income	**7**	65,144	-	**65,144**	57,993
Other income	**8**	130,187	16,194	**146,381**	154,649
Total income		9,711,522	73,860	**9,785,382**	9,113,289
Expenditure					
Expenditure on raising funds	**9**	311,212	-	**311,212**	252,847
Expenditure on charitable activities	**10**	9,579,332	213,895	**9,793,227**	8,969,212
Total expenditure		9,890,544	213,895	**10,104,439**	9,222,059
Net unrealised gain / (loss) on revaluation of fixed assets	**12**	(55,000)	-	**(55,000)**	-
Net realised and unrealised gains / (losses) on investments	**12**	127,679	-	**127,679**	(25,012)
Transfers between funds					-
Net income/(expenditure) and net movement in funds		(106,343)	(140,035)	**(246,378)**	(133,782)
Reconciliation of funds					
Total funds brought forward (2024)		8,061,759	1,394,815	**9,456,574**	9,590,356
Total funds carried forward		7,955,416	1,254,780	**9,210,196**	9,456,574

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

Balance Sheet

Year ended 31 August 2024

	Note	**2024 Group £**	**2024 Charity £**	2023 Group £	2023 Charity £
Fixed assets					
Tangible fixed assets	**16**	**6,259,618**	**6,259,618**	6,232,382	6,232,382
Investments	**17a**	**1,332,597**	**1,332,697**	1,204,917	1,205,017
Investment properties	**18**	**460,000**	**460,000**	515,000	515,000
		8,052,215	**8,052,315**	7,952,299	7,952,399
Current assets					
Debtors	**19**	**815,575**	**745,347**	971,459	902,996
Investments	**17b**	**9,280**	**9,280**	9,384	9,384
Cash at bank and in hand	**25**	**1,234,529**	**1,171,787**	1,674,104	1,604,572
		2,059,384	**1,926,414**	2,654,947	2,516,952
Creditors: amounts falling due within one year	**20**	**(901,403)**	**(885,235)**	(1,150,672)	(1,134,681)
Net current assets		**1,157,981**	**1,041,179**	1,504,275	1,382,091
Total assets less current liabilities		**9,210,196**	**9,093,494**	9,456,574	9,334,490
Net assets		**9,210,196**	**9,093,494**	9,456,574	9,334,490
Funds of the charity					
Restricted funds		**1,254,780**	**1,254,780**	1,394,815	1,394,815
Unrestricted funds		**7,955,416**	**7,838,714**	8,061,759	7,939,675
Total charity funds	**21**	**9,210,196**	**9,093,494**	9,456,574	9,334,490

As permitted by s.408 Companies Act 2006 the company has not presented its own profit and loss account. The loss in the parent charity's accounts is £240,996 (2023: £168,847).

These financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2024, and are signed on behalf of the board by:

Pamela Marsden

Pamela Marsden, Chair of Trustees
Company registered number: 06938379

Statement of cash flows

Year ended 31 August 2024

	Note	2024	2023
Cash flows from operating activities:		**£**	£
Net cash provided by operating activities		**(60,368)**	152,344
Cash flows from investing activities:			
Purchase of property, plant and equipment		**(444,351)**	(331,905)
Investment additions		**-**	-
Investment income		**65,144**	57,993
Proceeds on disposal of investments		**-**	-
Net cash used in investing activities		**(379,207)**	(273,912)
Change in cash and cash equivalents in the reporting period		**(439,575)**	(121,568)
Cash and cash equivalents at the beginning of the reporting period		**1,674,104**	1,795,672
Cash and cash equivalents at the end of the reporting period	**25**	**1,234,529**	1,674,104
Net income / (expenditure) for the period		**(246,378)**	(133,782)
Depreciation		**417,115**	388,022
(Gain) / loss on investments		**(127,679)**	25,012
(Gain) / loss on disposal of fixed assets		**-**	2,803
(Gain) / loss on investment property		**55,000**	-
Investment income and bank interest		**(65,144)**	(57,993)
(Increase) / decrease on debtors		**155,884**	(580,598)
(Increase) / decrease on current asset investments		**103**	(8,098)
(Decrease) / increase on creditors		**(249,269)**	516,978
Net cash provided by operating activities		**(60,368)**	152,344

Notes to the Financial Statements year ended 31 August 2024

1. General information

The charity is a private company limited by guarantee, registered in England and Wales.

The address of the registered office is Topsham Road, Countess Wear, Exeter, Devon, EX2 6HA. The charitable entity is a public benefit entity.

2. Accounting policies

(a) 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)), the Companies Act 2006 and the Charities Act 2011. There were no material departures from FRS 102 or the Charities SORP (FRS 102).

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis except to the extent that certain assets are carried at fair value as explained below.

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

(c) Basis of consolidation

The consolidated financial statements consolidate the financial statements of the company and its subsidiary undertaking drawn up to 31 August 2024.

A subsidiary is an entity controlled by the company. Control is achieved where the company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

No separate SOFA has been presented for the Charity alone as permitted by S.408 of the Companies Act 2006.

(d) Going concern

In making their assessment of going concern the Trustees have considered cashflow forecasts for the next 12 months and beyond. They are satisfied that there are no material uncertainties about the group's ability to continue. Further details on this assessment are in the Trustees' Report.

(e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following are the significant judgements that the Trustees have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Property classification

Buildings on the charity's site have been leased to a third party.

In determining the fair value for the investment properties the trustees have taken into account the existence of potentially significant contractual restrictions on the charity's entitlement to benefit from the full value of any sale proceeds. They estimate the restriction would limit the charity's entitlement to some 50% of any proceeds and so have restricted the estimated full open market value of £920,000 to £460,000.

(f) Fund accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on revaluations of investments. They are available for use at the discretion of the trustees in furtherance of general charitable objectives.

Restricted funds are created where material donations are made specifically for a particular area or purpose. Expenditure is charged in the statement of financial activities subject to the conditions imposed by the donors.

Restricted fixed asset funds represent resources applied for specific capital purposes imposed by funders. Depreciation is charged against the fixed asset fund over the life of the asset.

(g) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations

Donations are included in full in the statement of financial activities when receivable.

Grants

Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are potentially repayable at the period end, the amount received but unspent has been deferred.

Legacies

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Donated services

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Charitable activities

Fee income, outreach income and landlords supported living are recognised in the period to which the income relates.

Fees

Fee income comprises amounts receivable from Local Authorities for the provision of education and care (including boarding), and is recognised on a straight line basis over the academic year. Fees received in advance of the academic year are classified as deferred income.

Trading income

Trading income comprises amounts receivable in respect of sales from the café, together with the hire of rooms and the swimming pool. Café sales are recognised when the sale is made which is also the point of cash receipt. Room hire and swimming pool income are recognised when used and income is deferred where cash is received in advance.

Property rental income is recognised straight line over the period of the lease.

Income from investments is included in the year in which it is receivable.

(h) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expense category to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

(i) Operating leases

Rentals under existing operating leases are charged as the payments are incurred. For new leases rentals will be charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

(j) Tangible assets

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

(k) Depreciation

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

- Buildings: 3%-10% straight line
- Land: nil
- Motor Vehicles: 25% reducing balance
- Other fixtures, fittings and equipment: 3-4 years straight line

(l) Investments

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

In the company balance sheet investments in subsidiaries are recorded at cost less impairment.

(m) Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to fair value at each reporting date and any changes in fair value are recognised in statement of financial activities as a gain or loss on revaluation.

(n) Financial instruments

A financial asset or a financial liability is recognised only when the group 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. 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.

Financial assets that are measured at cost or amortised cost are reviewed for evidence of impairment at the end of each reporting date. If there is evidence of impairment, an impairment loss is recognised in the statement of financial activities.

(o) Retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Friends Life which is closed to new entrants and a NEST Pension Scheme.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in the notes to the financial statements, the TPS is a multi-employer scheme and the Charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

The AVIVA (previously Friends Life) and NEST pension schemes are defined contribution schemes and the contributions are recognised as they are paid each year

3. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

4.Donations and legacies

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
COVID-related grants	-	-	**-**	500
Fundraising and donations	60,585	21,201	**81,786**	142,094
Legacies	225,232	-	**225,232**	354,067
	285,817	21,201	**307,018**	496,661

Included in the 2024 total of £307,718 (2023: £496,661) is unrestricted income of £307,018 (2023: £493,429) and restricted income of £21,201 (2023: £3,232).

5. Charitable activities

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Educational grants	459,191	36,465	**495,656**	466,251
Fee income	6,815,227	-	**6,815,227**	6,229,195
Outreach income	-	-	**-**	-
Shop income	712,706	-	**712,706**	600,857
Landlords Supported Living	819,734	-	**819,734**	740,764
	8,806,858	36,465	**8,843,323**	8,037,067

Included in the total for 2024 of £8,843,323 (2023: £8,037,067) is unrestricted income of £8,806,858 (2023: £7,997,537) and restricted income of £36,465 (2023: £39,530).

6. Other trading activities

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Trading subsidiary income	423,516	-	**423,516**	366,919
	423,516	-	**423,516**	366,919

Included in the total for 2024 of £423,516 (2023: £366,919) is unrestricted income of £423,516 (2023: £366,919) and restricted income of £nil (2023: £nil).

7. Investment income

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Income from listed investments	37,899	-	**37,899**	44,235
Bank interest receivable	27,245	-	**27,245**	13,758
	65,144	-	**65,144**	57,993

Included in the total for 2024 of £65,144 (2023: £57,993) is unrestricted income of £65,144 (2023: £57,993) and restricted income of £nil (2023: £nil).

8. Other income

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Other income	34,582	16,194	**50,776**	75,938
Premises income	95,605	-	**95,605**	78,711
	130,187	16,194	**146,381**	154,649

Included in the total for 2024 of £146,381 (2023: £154,649) is unrestricted income of £130,187 (2023: £132,814) and restricted income of £16,194 (2023: £21,835).

9. Raising Funds

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Fundraising costs	78,834	-	**78,834**	45,014
Marketing costs	83,508	-	**83,508**	79,920
Commercial trading operations	148,870	-	**148,870**	127,913
	311,212	-	**311,212**	252,847

Included in the total for 2024 of £311,212 (2023: £252,847) is unrestricted expenditure of £311,212 (2023: £252,847) and restricted expenditure of £nil (2023: £nil).

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Teaching and education	1,127,897	-	**1,127,897**	1,036,293
Learner support services	5,126,282	-	**5,126,282**	4,561,159
Charity support services	2,896,383	-	**2,896,383**	2,779,978
InFocus charity shops	606,780	-	**606,780**	561,085
Governance costs	-	35,885	**35,885**	30,697
	9,757,342	35,885	**9,793,227**	8,969,212

Included in the total of £9,793,227 (2023: £8,969,212) is unrestricted expenditure of £9,579,332 (2023: £8,697,997) and restricted expenditure of £213,895 (2023: £271,215).

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of sections 466 to 493 of the Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

12. Net gains and losses on investments and investment property

	Unrestricted funds	Restricted funds	**Total funds 2024**	Total funds 2023
	£	£	**£**	£
Realised gains/(losses) on investments	-	-	**-**	-
Unrealised gains/(losses) on investments	127,679	-	**127,679**	(25,012)
Unrealised gain/(losses) on investment properties	(55,000)	-	**(55,000)**	-
	72,679	-	**72,679**	(25,012)

The total gain for 2024 of £72,679 (2023: loss of £25,012) is unrestricted.

13. Net income/(expenditure)

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

	2024 Group	2023 Group
	£	£
Depreciation	**417,115**	388,022
Operating lease rentals	**44,685**	99,773
Auditors' remuneration	**25,507**	23,698

14. Staff costs

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

	2024 Group	2023 Group
	£	£
Wages and salaries	**5,495,432**	4,943,807
Social security costs	**469,084**	418,390
Employer contributions to pension plans	**306,886**	278,757
Agency staff	**1,322,999**	1,304,999
	7,594,401	6,945,953

Included in staff costs are redundancy payments totalling £7,079 (2023: £nil).

The average head count of employees during the year was 240 (2023: 227). The number of employees whose remuneration for the year (excluding employer pension contributions) fell within the following bands were:

	2024 Group	2023 Group
	No.	No.
£60,000 to £69,999	**3**	1
£70,000 to £79,999	**-**	2
£80,000 to £89,999	**-**	-
£90,000 to £99,999	**1**	1
	4	4

Key management personnel are made up of all Executive members (5) and remuneration totalled £426,035 (2023: £422,751).

15. Related party transactions

The charity trustees were not paid and did not receive any other benefits from employment with the charity (2023: £nil). There were reimbursements of expenses to trustees of £3,089 (2023: reimbursements of expenses to trustees of £661). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

16. Tangible fixed assets (charity and group)

	Land and buildings	**Motor vehicles**	**Equipment**	**Total**
	£	**£**	**£**	**£**
Cost				
At 1 September 2023	11,832,107	214,695	768,360	**12,815,162**
Additions	241,586	20,899	181,866	**444,351**
Transfers	-	-	-	**-**
Disposals	-	-	-	**-**
At 31 August 2024	**12,073,693**	**235,594**	**950,226**	**13,259,513**
Depreciation				
At 1 September 2023	5,804,799	158,097	619,884	**6,582,780**
Transfers	-	-	-	**-**
Charge for the year	301,453	18,355	97,307	**417,115**
Eliminated on disposal	–	-	-	**-**
At 31 August 2024	**6,106,252**	**176,452**	**717,191**	**6,999,895**
Carrying amount at 31 August 2024	**5,967,441**	**59,142**	**233,035**	**6,259,618**
At 31 August 2023	6,027,308	56,598	148,476	6,232,382

17. (a) Fixed asset investments

	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Investments in subsidiaries	**-**	**100**	-	100
Other investments	**1,332,597**	**1,332,597**	1,204,917	1,204,917
	1,332,597	**1,332,697**	1,204,917	1,205,017

Investments in subsidiaries (charity)

The company owns the entire issued share capital of InFocus Enterprises Limited. InFocus Enterprises Limited, which is incorporated in England and Wales, gift aids its taxable profit to the charity. The registration number of InFocus Enterprises Limited is 10535508. The registered office is the same as that of InFocus Charity, as disclosed in the administrative section of the trustee's annual report. The principal activity of the company is running catering services and provision of premises hire.

Summary profit and loss account	2024 £	2023 £
Turnover	**423,516**	366,919
Cost of sales	**(140,002)**	(125,262)
	283,514	241,657
Administration expenses	**(166,846)**	(119,473)
Operating profit	116,668	122,184
Taxation	**-**	-
Profit for the year	**116,668**	122,184
The assets and liabilities of the subsidiary were:		
Current assets	**145,789**	140,242
Creditors: amounts falling due within one year	**(28,987)**	(18,058)
Total assets less current liabilities	**116,802**	122,184
Aggregate share capital and reserves	**116,802**	122,184

InFocus Enterprises Limited will Gift Aid all taxable profits to its parent charity within 9 months of the year end, therefore there is no requirement to make a provision for taxation in the financial statements.

17. (a) Fixed asset investments (continued)

Other Investments (Charity and Group)

Cost or valuation	2024 Listed investments £	2023 Listed investments £
At 1 September 2023	**1,204,918**	1,229,929
Additions	**-**	-
Disposals	**-**	-
Realised gain on disposal	**-**	-
Fair value movements	**127,679**	(25,012)
At 31 August 2024	**1,332,597**	1,204,917

Financial assets held at fair value

All investments are valued at their open market rate at the balance sheet date using readily available market data..

17. (b) Investments: Current

	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Cash held on deposit	**9,280**	**9,280**	9,384	9,384

18. Investment Properties

Cost or valuation	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
At 1 September	**515,000**	**515,000**	515,000	515,000
Fair value movement	**(55,000)**	**(55,000)**	-	-
Carrying value at 31 August 2023	**460,000**	**460,000**	515,000	515,000

The properties were externally valued at 31 August 2024 after taking appropriate professional advice. The properties are accessed via a private road. The limitations due to the ownership of the access roads and services to both properties mean that the charity could only expect to realise an estimated 50% of any disposal proceeds. The fair value therefore reflects this restriction.

19. Debtors

	2024 Group	2024 Charity	2023 Group	2023 Charity
	£	£	£	£
Trade debtors	**671,781**	**590,203**	811,691	743,285
Amounts owed by group undertakings	**-**	**12,819**	-	2,347
Other debtors	**7,745**	**6,276**	6,392	3,988
VAT recoverable	**3,674**	**3,674**	1,450	1,450
Prepayments and accrued income	**132,375**	**132,375**	151,926	151,926
	815,575	**745,347**	971,459	902,996

20. Creditors: amounts falling due within one year

	2024 Group	2024 Charity	2023 Group	2023 Charity
	£	£	£	£
Trade creditors	**174,892**	**172,672**	330,146	326,446
Social security and other taxes	**119,632**	**106,465**	151,254	139,143
Other creditors	**69,283**	**69,383**	34,516	34,516
Accruals and deferred income	**537,596**	**536,715**	634,756	634,756
	901,403	**885,235**	1,150,672	1,134,861

Deferred income comprises grant and fee income that relates to future periods which has been received in advance.

Deferred income comprises the following:

	Charitable activities	Total
	£	£
At 1 September 2023	530,201	**530,201**
Deferred in current period	426,040	**426,040**
Released to Statement of Financial Activities	(530,201)	**(530,201)**
At 31 August 2024	426,040	**426,040**

21. Analysis of charitable funds (group)

	At 1 September 2023	Income	Expenditure	Transfers	At 31 August 2024
Restricted fixed asset funds	£	£	£		£
St David's House Appeal	744,481	-	(71,115)	-	**673,366**
Water Therapy Pool	267,387	-	(24,801)	-	**242,586**
Topsham Road	204,457	-	(10,856)	-	**193,601**
Other	9,838	-	(973)	-	**8,865**
Total	1,226,163	**-**	**(107,745)**	**-**	**1,118,418**
Restricted general funds					
Day services	3,680	346	-	-	**4,026**
Site development	6,372	2,030	(8,809)	2,471	**2,064**
Activities for young people	34,584	10	(2,250)	113	**32,457**
Supporting independence	54,658	18,816	(21,774)	(2,471)	**49,229**
Family fund	520	**-**	**-**	**-**	**520**
Research	8,757	**-**	-	**-**	**8,757**
Grants					
Bursaries and grants	19,860	5,085	(2,316)	-	**22,629**
Access to work	4,715	1,713	(2,882)	-	**3,546**
Student purchases	6,518	14,480	(7,864)	-	**13,134**
Talking tills	76	-	-	(76)	**-**
ESFA/DFC/SCA	28,912	31,380	(60,255)	(37)	**-**
Total	168,652	**73,860**	**(106,150)**	**-**	**136,362**
Total restricted funds	1,394,815	**73,860**	**(213,895)**	**-**	**1,254,780**
Designated funds – site improvement	500,000	-	-	-	**500,000**
Designated funds – death or loss of contract for service users	200,000	-	-	-	**200,000**
Designated funds – delay in fee payment	200,000	-	-	-	**200,000**
General unrestricted funds	7,161,759	9,711,522	(9,817,865)	-	**7,055,416**
Total unrestricted funds	8,061,759	**9,711,522**	**(9,817,865)**	**-**	**7,955,416**
Total funds	9,456,574	**9,785,382**	**(10,031,760)**	**-**	**9,210,196**

Notes: Expenditure for general and restricted funds includes the net realised and unrealised gains/(losses) on investments. Transfers include Capital Items and Adjustments.

21. Analysis of charitable funds (group) (continued)

The St David's House appeal was towards the building of a home for young people with more complex needs.

The Water Therapy Pool fund was established to create a new pool for therapeutic, sporting and recreation purposes.

Topsham Road fund was used to help purchase a property which is used as a supported living house.

Other fixed asset funds comprise donations received to purchase specific equipment which has been capitalised.

Pupil Premium: Additional funding received from local authorities target those students from low income families who need the most in order to raise attainment.

Bursary & grants: Funds received from the ESFA to support young people in College in need of financial support meet additional costs to help them remain in full time education.

Day Services: Funds used for the benefit of young adults attending Adult Day Services now called Jigsaw at InFocus Charity.

Activities for young people: To fund interactive activities for students and young adults at InFocus Charity.

Supporting Independence: Funds used to provide equipment and opportunities in all areas of InFocus Charity to help enable the engagement and independence of students and young adults in daily activities.

Site Development: Funds used for the improvement and renovations of the InFocus Charity site for the benefit of the students and young adults.

Research: Restricted funds used for specific research projects at InFocus Charity specifically around visual impairment and multi-sensory disability. Examples have been the Comic Relief funding of the development of the Eyelander Game.

Talking tills (EPOS/Till System): Funds used to create a specialised talking till system for people with vision impairment

ESFA / DFC / SCA: Annual grants and/or bursaries received from the Department for Education, ESFA or SCA to help maintain and improve the condition of education buildings and grounds.

Access to work: Monies received to support individuals in the workplace and those requiring reasonable adjustments.

Student purchases: Money received from LAs as part of a services user's package designated for specific specialist equipment.

Family Fund: Used to support families with one-off incidental expenditure outside the scope of Local Authority and bursary funding.

22. Analysis of net assets between funds (group)

	Unrestricted funds	Restricted funds	**Total funds 2024**
	£	£	**£**
Tangible fixed assets	5,141,200	1,118,418	**6,259,618**
Investments	1,332,597	-	**1,332,597**
Investment properties	460,000	-	**460,000**
Current assets	1,923,022	136,362	**2,059,384**
Creditors less than 1 year	(901,403)	-	**(901,403)**
Net assets	7,955,416	1,254,780	**9,210,196**

Free reserves are calculated as follows;

	Free reserves 2024
	£
Total unrestricted funds	**7,955,416**
Less unrestricted tangible fixed assets	**(5,141,200)**
Free Reserves	**2,814,216**

23. Prior year restricted funds note and analysis of net assets between funds

	At 1 September 2022	Income	Expenditure	Transfers	At 31 August 2023
Restricted fixed asset funds	**£**	**£**	**£**		**£**
St David's House Appeal	815,596	-	(71,115)	-	**744,481**
Water Therapy Pool	292,188	-	(24,801)	-	**267,387**
Topsham Road	215,313	-	(10,856)	-	**204,457**
Other	10,811	-	(973)	-	**9,838**
Total	1,333,908	**-**	(107,745)	-	**1,226,163**
Restricted general funds					
Day services	3,680	-	-	-	**3,680**
Site development	1,027	67	(839)	6,117	**6,372**
Activities for young people	68,977	6,532	(40,925)	-	**34,584**
Supporting independence	33,061	-	(8,826)	30,423	**54,658**
Vehicle & transport	28	**-**	**-**	**(28)**	**-**
Family fund	520	**-**	**-**	**-**	**520**
Research	8,787	**-**	**(30)**	**-**	**8,757**
Miscellaneous	37,570	-	-	(37,570)	**-**
Grants				-	
Pupil premium	4,618	1,237	(5,855)	-	**-**
Bursaries and grants	30,971	9,397	(21,566)	1,058	**19,860**
Access to work	9,082	1,405	(5,772)	-	**4,715**
Student purchases	18,428	17,063	(28,973)	-	**6,518**
Talking tills	76	-	-	-	**76**
ESFA/DFC/SCA	50,700	28,896	(50,684)	-	**28,912**
Total	267,525	**64,597**	**(163,470)**	**-**	**168,652**
Total restricted funds	1,601,433	**64,597**	**(271,215)**	**-**	**1,394,815**
Designated funds – site improvement	500,000	-	-	-	**500,000**
Designated funds – death or loss of contract for service users	200,000	-	-	-	**200,000**
Designated funds – delay in fee payment	-	-	-	200,000	**200,000**
General unrestricted funds	7,288,923	9,048,692	(8,975,856)	(200,000)	**7,161,759**
Total unrestricted funds	7,988,923	**9,048,692**	**(8,975,856)**	**-**	**8,061,759**
Total funds	9,590,356	**9,113,289**	**(9,247,071)**	**-**	**9,456,574**

23. Prior year restricted funds note and analysis of net assets between funds (continued)

Notes: Income for general and restricted funds includes the net unrealised gain on investments. Transfers include Capital Items and Adjustments

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	**£**
Tangible fixed assets	5,006,219	1,226,163	**6,232,382**
Investments	1,204,917	-	**1,204,917**
Investment properties	515,000	-	**515,000**
Current assets	2,486,295	168,652	**2,654,947**
Creditors less than 1 year	(1,150,672)	-	**(1,150,672)**
Net assets	8,061,759	1,394,815	**9,456,574**

24. Operating lease commitments (Group)

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

	2024	2023
	£	£
Not later than 1 year	**78,846**	78,825
Later than 1 year and not later than 5 years	**212,913**	213,211
Later than 5 years	**-**	19,685
	291,759	311,721

Operating leases - lessor (Group)

The total future minimum lease receipts under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	**78,164**	90,860
Later than 1 year and not later than 5 years	**-**	78,224
Later than 5 years	**-**	-
	78,164	169,084

25. Analysis of changes in net debt (Group)

	At 1 Sept 2023	Cash flow	**At 31 Aug 2024**
	£	£	**£**
Cash at bank and on hand	1,674,104	(439,575)	**1,234,529**
	1,674,104	(439,575)	**1,234,529**

26. Financial instruments

Categorisation of financial instruments

	2024	2023
	£	£
Financial assets:		
Measured at fair value	**1,792,597**	1,719,917

27. Pensions and other post-retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Aviva (previously Friends Life) which is closed to new entrants and a NEST Pension Scheme.

Contributions amounting to £40,779 (2023 - £39,922) were payable to the schemes at 31 August and are included within creditors. The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £306,886 (2023: £278,757

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis - these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament

Valuation of the Teachers' Pension Scheme

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors.

The latest actuarial valuation of the TPS was carried out as at 31 March 2020 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 26 October 2023.

27. Pensions and other post-retirement benefits (continued)

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 28.6% of pensionable pay from 1 April 2024 to 31 March 2027 (previously 23.68% of pensionable pay which included an additional 0.8% following agreement between the Department for Education and HM Treasury to delay the increase in employer contribution rates until 1 September 2019, and also an additional 0.08% employer administration charge).
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million giving a notional past service deficit of £39,800 million.
- The key financial assumptions are:

Discount rate, net of assumed pension in-creases	1.7% - 2.4%
Rates of pension increases	0.0% - 4.1%
Rates of CARE revaluation	1.6% - 5.7%
Rates of salary increases	1.6% - 3.8%

Under the definitions set out in Financial Reporting Standard 102 (FRS 102), the TPS is a multi-employer pension scheme. InFocus Charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. InFocus Charity has set out above the information available on the scheme.

28. Post balance sheet events

After 31st August 2024, InFocus Charity received confirmation of legacies to the value of just over £440,000. InFocus has made appropriate enquiries to determine that any decision to make payment was taken after 31st August 2024. Therefore the receipt of these legacies will be included in the 2024/25 accounts.

Thank you...

InFocus Charity would like to thank:

All the young people we support, for inspiring all of us with their achievements

The parents, carers and families of our young people.

Our amazing and dedicated staff team.

Volunteers across charity retail (our e-commerce project, together with shops in Honiton, Sidmouth, Ottery St Mary, Exeter Heavitree, Exeter Sidwell Street and Exeter Cowick Street), our horticulture projects at the West Hill Outdoor Learning Centre and Topsham Road, and everyone else who gives their time and talents for our charity.

The Trustees and advisory members who give their time and expertise so generously.

Our Ambassadors Michael Caines MBE DL and Judi Spiers.

Jacqui Taylor of Otter Garden Centres for her continued generosity and support to our West Hill Outdoor Learning Centre.

All our partner work placement employers.

Former pupils and users of our services, their families, members of the West of England School Association (WESA), and all who are supporting us as part of the InFocus Community.

Generous donations from The W K Hutchings Charitable Trust, The Sterling Charity, The Claire Milne Trust and The Birkdale Trust.

All our donors and supporters.

INFOCUS CHARITY

England & Wales - Charity number 1058937

Accounts

InFocus
The vision impairment & complex needs charity

Annual Report 2022/23





Including the Trustees' Report and Annual Accounts for the year ending 31st August 2023

www.infocus-charity.org.uk

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Introduction

This year's Annual Report celebrates the incredible achievements of young people with vision impairment and complex needs.

Since its foundation in the 19th century the charity has supported countless children and young adults to become more independent, find their voice and take their place in society. We've been based here in Exeter for much of our time but have also looked beyond our city and county to support people from across the UK.

We are about to enter the final year of our current Strategic Plan. Since 2019 we have been working tirelessly with our families, funders, supporters, staff and volunteers to give the very best to the young people who need our unique combination of expertise, experience and resources.

In the last twelve months we have accelerated our redevelopment of the site and its facilities for young people. We have worked to meet the challenges in the recruitment crisis across the care sector by looking for new ways to support and develop the next generation of specialist staff.

We have been innovative with our use of resources and honest in our reviews of how we work. We have worked to constantly improve the services we deliver whilst actively looking for more ways to reach more families.

Most importantly we continue to be fiercely ambitious for the young people we support, working together to make sure they can live fulfilling adult lives.



Pamela Marsden
Chair of Trustees



Jane Bell
Chief Executive Officer

Thank you...

InFocus Charity would like to thank:

Our Ambassadors Michael Caines MBE DL and Judi Spiers.

Jacqui Taylor of Otter Garden Centres for her continued generosity and financial support to our West Hill Outdoor Learning Centre.

Our volunteers across charity retail (our e-commerce project, together with shops in Honiton, Sidmouth, Ottery St Mary, Exeter Heavitree, Exeter Sidwell Street and Exeter Cowick Street), our horticulture projects at the West Hill Outdoor Learning Centre and Topsham Road, and everyone else who volunteers in so many different ways.

All our partner work placement employers.

Our amazing and dedicated staff team.

The parents, carers and families of our young people.

Our Trustees and advisory members who give their time and expertise so generously.

Former pupils and users of our services, their families, Members of the West of England School Association (WESA), and all who are supporting us as part of the InFocus Community.

Volunteer and fundraising groups from: Thomson Reuters, Axewoods, Dealerweb, Launch and CAP Technologies.

All our donors and supporters.



During the past year we have been lucky to have met with so many generous people who give money or time to support the work of InFocus.

Former pupil, Glenda Benger MBE, completed an amazing 2,280 mile virtual challenge walking the famous Route 66. She raised over £1,300 for the charity, and completed the distance at InFocus HQ with family, friends, staff and current College students.

Local businesses have taken part in all sorts of volunteering and fundraising projects, helping to transform our specialist facilities through their time, talents and donations.



Our charity shops have continued to thrive. During the year we marked the 15th anniversary of volunteer Gareth Richards' time with InFocus. Gareth (pictured, right) also helps with events, takes on sponsorship challenges and hosts an annual skittles evening – helping to raise £1,000s over the years.

Our volunteers are invaluable! With their support, we're able to run our charity shops, maintain our 13-acre site in Exeter and 10-acre Outdoor Learning Centre at West Hill, help shape the charity as Trustees, and so much more.



We recently welcomed a new team of volunteers to a new charity shop in Ottery St Mary, joining staff members Heidi and Helen in the shop (pictured, left).

This year we have also been touched by people who have remembered InFocus in their will. These gifts - large and small - have helped give young adults with complex disability and vision impairment greater independence in a world where barriers still exist. They have helped people to make the most of their limited vision. Perhaps most importantly, they have helped to give a voice to people whose voices are often not heard in society.

"InFocus supporters helped us to provide the best equipment, facilities and support for our young people. Thank you!"

Highlights: Delivering impact

We want the best for the people who are supported by InFocus.

During the year the young adults from all our services thrived, and made progress towards their goals and aspirations.





The importance of "voice and choice"

The young adults we support face huge barriers to learning, living and taking an active, independent place in their communities.

One of the most important things that we can do is to help our young people to have more of a say of what happens in their lives.

Some people come to InFocus unable to understand or express simple choices like yes or no. Throughout the year we have helped all the people we support to find their voice, and be more involved in decision-making.

This has helped them to take more control over what happens in their day. This might choosing an activity, deciding what to eat and drink, or being able to tell someone that they need to use the bathroom.

It is also critical for accessing learning (whether that's formal learning in College, or the ongoing learning journey away from education).

Accessible sailing with Exe Sailing Club

We think that everyone should get to follow their passions and do things that they really enjoy.

Lots of opportunities might typically be off-limits to young people with complex needs and vision impairment. At InFocus we work with partners like Exe Sailing Club to create amazing experiences that our young people can enjoy.

We believe that they should have the same chances as their peers to try new things and maybe find a lifelong passion for a hobby or sport.



Celebrating Pride: InFocus community unites for equality and acceptance

With a commitment to support and advocate for the LGBTQ+ community, InFocus organised a festive event that showcased our young people's dedication to equality, acceptance, and was a celebration of diversity.

From colourful decorations to heartfelt testimonials, the festivities were a testament to our young people's collective spirit and commitment to creating a more inclusive world.

During the festivities, one remarkable InFocus student fearlessly shared their heartfelt experience as a member of the LGBTQ+ community. Their words echoed the sentiments of many within the community:

“I love being part of the LGBTQ+ community. I love being who I am and finding other people like me. I’m very open about my identity and I’d like to be able to stay this way. While the community is wonderful, it can often feel like the rest of the world is against us. Which is why it is so important that people do support us and help make the world a better place for everyone. This is what we want. A world where we can be accepted for who we are and not judged for being different.”



Sharing our stories: 10 years of Princesshay

Young adults from Jigsaw raised awareness in the community

Local shopping centre Princesshay invited local charities - including InFocus - to mark the Exeter retail hub's 10th anniversary. Young people from our Jigsaw service enjoyed exploring the theme of "Reuse and Recycle" over several weeks, before travelling into Exeter to decorate the tree.

The project continued to raise awareness of InFocus in the city centre (the charity - under its previous name - was Princesshay's first Charity of the Year). There was also an opportunity for the young people at Jigsaw to travel into the community and chat to members of the public during the morning of tree decorating.

InFocus Tree decorator Megan - who attends Jigsaw - said:

“I loved putting the decorations on the Christmas tree! It was fun, and I think it looks great.”



Building a community

We are passionate about supporting people to be active members of their communities.

During the year our young people chose to take part in events and projects across their local community.

There were also opportunities to come together with other young adults with complex needs and vision impairment from across our InFocus "family".

Developing skills for life

We want people who have been to InFocus Charity's College or adult services to develop the skills they need to live fulfilling adult lives.



InFocus College students move abroad as part of a month of many "firsts"



In a remarkable display of determination and resilience, six intrepid students from InFocus College recently embarked on a transformative three-week journey to a banana plantation in Gran Canaria. The learning adventure was part of InFocus College's activities month. These students, all with vision impairment and complex needs, courageously stepped out of their comfort zones to enrich their learning and develop the essential skills necessary for their transition into adulthood.

The students' experience in Gran Canaria went beyond mere sightseeing and cultural immersion. The true magic happened when they fully embraced day-to-day life on the plantation. They shouldered responsibilities such as cooking, cleaning, and even shopping at the local supermarket, all while interacting with the locals—supported by their Spanish lessons.

Matt Clarke, the Team Leader, marvelled at the remarkable bonds forged among the students during the three-week adventure. He said, "It's been incredible watching the students bond over the past three weeks. Being away from home for an extended period, immersed in a different culture, has truly brought the group together. The genuine care and support they've shown each other are a testament to their characters and their ability to overcome challenges."

Student Briony, reflected on her time in Gran Canaria and said:

"I have overcome my fear of eating with a group of people in public. I went out of my comfort zone and tried 15 new foods such as clams and olives. I've become a lot more independent by cleaning and cooking for myself. I also faced my fear of going into the sea by taking part in kayaking, going on a speed boat and swimming in the sea".

The opportunity for the students to embark on this life-changing trip to Gran Canaria was made possible through the collaboration with Eat That Frog, an innovative further education organisation operating a specialist college across various sites in Devon and Cornwall

The impact of this trip extends far beyond the three weeks spent in Gran Canaria.

The experience serves as a powerful reminder that, given the right support and opportunities, people with vision impairment and complex needs can overcome obstacles, seize remarkable experiences, and thrive in their journey toward adulthood.



Getting our and about around Devon

At InFocus we continue to support our young people to become independent travellers in their communities.

For some it might be practising routes into Exeter on the bus to do their shopping. Other students have spent time becoming more confident at travelling by train so they can access work or volunteering after they leave our college.

Specialist ROVIs (Rehabilitation Officer Visual Impairment) develop individual training programmes as part of our integrated curriculum (in College) and skills development (across InFocus).

Report of the Trustees for the year ending 31st August 2023

Introduction

The board of Trustees of InFocus Charity present their annual report and audited accounts for the year ended 31st August 2023 and confirm that they comply with the requirements of the Companies Act 2006, Charities Act 2011 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) – (Charities SORP (FRS 102).

The Trustees confirm that they have complied with the duty imposed on them by s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

InFocus Charity is a registered charity (registered number 1058937) and company limited by guarantee.

Objectives and Activities

Introduction

The objects of the Charity are:

The relief of persons with a vision impairment and complex needs (whether this is a physical, other sensory or cognitive impairment) by:

- supporting the education and training of persons with a vision or other sensory impairment by such means as the Trustees think fit including (but not limited to) the provision of a day and residential education facility
- providing care for persons with a vision or other sensory impairment and support for them to live independently in the community
- supporting the employment of persons with a vision impairment or other sensory complex impairment

InFocus Charity supports the education, care, health and independence of persons with a vision impairment or other sensory impairment. Income is generated from:

- Local Authority fee income
- Education and Skills Funding Agency (ESFA)
- private fee income
- charitable activities which include income from our five charity shops, eBay shop and fundraising
- investment income.

Vision, mission and values

Our vision is a world where young people with visual impairment and additional needs are able to take their place in society, where they are valued for their contribution and their rights and independence are supported.

Our mission is to empower children, young people and adults with visual impairment and additional needs to live fulfilling young and adult lives through the delivery of a range of education, care, and support services.

To succeed in our mission we will:

- provide outstanding services centred around our young people
- make best use of our specialist knowledge about visual impairment and complex needs
- work in partnership with others
- be a resilient, innovative and ambitious organisation and a great employer.

Our Operational Values as a staff team are:

- Together everyone achieves more (T.E.A.M.)
- Learning happens everywhere
- Even better if...
- Celebrate what you want to see more of.

The Community Values (things important to our young people) are:

- The right support to learn and develop
- A sense of belonging
- Enjoyment and fun
- Respect and kindness.

Activities

In 2022/23 the charity supported:



40 students in education who attend our college

Young people in education attended InFocus College for 38 week, day and residential placements (full or part time). We continued to offer split placements (working in conjunction with other providers) and Supported Internships (combining education, employability skills training and work experience as part of a stepping-stone towards paid employment).

15 young people who thrived in our supported living accommodation

Residents in supported living accommodation are encouraged to be as independent as possible, with just the right amount of support from specialist staff.

20 young people living in St David's House residential care

St David's House is set in beautiful grounds at the edge of Exeter. Young adults live across three small lodges that have been adapted to meet their needs. They have access to the local community (and further afield), and can also use some of the shared facilities provided by InFocus.

17 people at Jigsaw, a community service for young adults

Jigsaw is a place where young adults living in the community can build a peergroup and enjoy a range of activities. Specialist staff meet a wide range of complex care needs and support the people accessing the service to develop their own friendships.



Everything we do is made by possible by a dedicated team of specialist staff that includes:

- professional therapists offering speech and language therapy, physiotherapy, occupational therapy, music therapy and psychological support
- Rehabilitation Officers of the Visually Impaired (ROVI)
- Vision Impairment (VI) Advisory Team with a specialist knowledge of VI and Cerebral Vision Impairment (CVI)
- nurses and health care assistants, working together with visiting clinicians and GP services
- tutors and teachers experienced in teaching vision impaired students, supported by a team of specifically trained and qualified team leaders and enablers, in the classroom and in the residential student houses
- all our staff who support the safe and effective running of the charity.

"We're now supporting even more young people to learn, become more independent, and use their voice."



Achievements and Performance

Strategic Plan

2022/23 is the fourth year of our five-year Strategic Plan. The 2019-2024 Strategic Plan set out ambitious plans for InFocus Charity (known as WESC Foundation at the time). It detailed how we plan to grow our services and increase the positive impact for our beneficiary group – children, young people and adults with vision impairment and complex needs.

The plan sets out five key objectives, underpinned by both a financial strategy and a marketing and communication strategy. It describes how over the five years we will make sure we get the basics right, whilst reaching towards improvement, innovation, and expansion.

We enter the final year of the strategic plan celebrating our impact, reflecting on where this is work to do, and looking to the future and the next period in the life of InFocus Charity.



Achievements in 2022/23

Our people

We filled roles across our fundraising, marketing, health, therapy and catering teams during the year. The recruitment landscape across the UK has continued to be challenge, and as a result we ended the year with vacancies in our college and adult care and support teams.

The new Staff Forum was launched in the year and is already proving to be effective. It has engaged with a wide range of subjects and will be consulted on the new Remuneration Policy during the first quarter of 2023/24.

The review of training led to a revamped staff induction process. We are continuing to see wider improvement in timely compliance with training.

Our Trustees continue to give their time to InFocus. Recruitment for new members of the Board is ongoing.

Development projects

The new Skills Centre has been used by people from across our services. Young people from Jigsaw and InFocus College have taken advantage of the training kitchen and used the multi-purpose spaces for a range of activities. An independent living training flat was completed during the year thanks to a generous gift from the Northbrook Community Trust.

Fundraising income was supported by legacy gifts during the year. These allowed the continued refurbishment across the site including Jigsaw and residential accommodation in St David's House and Supported Living. In-year the estates team have refurbished seven bedrooms and a number of ensuites and bathroom areas. We welcomed a new group of young people into the Slade flat as part of our College Residential programme and adapted the Burrington bungalow to provide accommodation for a new young person.

We have also trialled new adaptations to our spaces, including sensory lighting and noise reduction technologies.

Supported Living has increased to full capacity, and progress has been made on other projects including the new care home.

As the year closes, we have almost completed the work on the two electric access gates. Work has been slightly delayed by the reliance on third parties, but the gates should be in operation by the end of the Autumn Term 2023. Work has commenced on improving the ICT connection to a number of areas across site which will include the laying of new fibres.



Operations and commercial

With utility costs continuing to increase a priority in-year was to review and reduce energy consumption. In-year we have made a few changes which will help the overall energy use:

We upgraded thermostats across the site, particularly in high usage areas such as the pool. We also installed a new control panel which allows a more comprehensive handling of energy use, this has seen a reduction in boiler usage. Across site we continued to replace lighting with sensor-activated lighting and low energy lighting. Where possible we have also reduced ceiling height to increase heat effectiveness.

Prior to the sharp increase in energy prices, we had the foresight to enter into a fixed term capped energy tariff with an energy consultant. This meant that whilst energy prices increased the combined cost of all utilities is almost identical to that spent in 2021/22. This capped contract has expired for gas at the end of August and will expire for electricity at the end of August 2024. Whilst we have seen gas prices increase for the new year, again we have been able to cap these at a competitive rates. Energy consumption will continue to be a priority in the coming years.

The operating profit margin across charity retailed improved compared to 2021/22. Sales also increased, and the retail portfolio has increased its contribution to the work of the charity. We also opened a new charity shop in Ottery St Mary. The West Hill Outdoor Learning Centre now focuses on offering educational placements to young people from specialist colleges in the region, and was available to all the young people supported directly by InFocus Charity.

The trustees reviewed and amended the reserves policy in January 2023. The updated reserves policy includes a designated fund for delayed payments. It also considered the current contracts and operating costs. We are still prioritising achieving the level of reserves outlined in the charity's Reserves Policy (see Reserves and Financial Health, page 28).





Quality of provision

The new curriculum is helping to prepare young adults in College for their lives beyond InFocus. It is effective across the learning pathways, and we anticipate that it will be fully-embedded by the end of 2023/24. Therapeutic input for each student in College is now fully-integrated into curriculum and is having a measurable impact.

Ofsted visited the College for a monitoring visit in June 2023. They recognised that progress had been made in:

- the development of the curriculum
- the way that therapy sessions are integrated into the classroom
- the opportunity for (and impact of) enrichment activities
- the availability of work placements and careers advice for all our students
- specialist training for our staff.

We accept that we need more time to fully-embed the curriculum across the College, and continue on our improvement journey towards becoming an Ofsted "Good" College. Young people at our College are safe, happy, and benefitting from an education that is having a positive impact on their lives. Our parents and other stakeholders recognise this too, and are supportive of the steps we are taking.

CQC still rate our residential provision (St David's House and College Residential) as Outstanding. We received a Direct Monitoring Activity by the CQC in December 2022. Although no published report is produced the outcome was that no further regulatory action was required.

Our Safeguarding is deemed effective across all our inspections. We have developed a new lockdown procedure that will be implemented in 2023/24.





Operational improvements

A new Marketing Manager is in post, and a Marketing for Admissions strategy is in place. Part of this includes a strategic priority to work more closely with other VI networks and organisations in the region, as well as building and continuing to strengthen strategic partnerships with feeder schools around the UK.

We have seen referrals for our community services increase from both internal and external routes. Our Supported Living service is full and Jigsaw almost doubled its number of beneficiaries over the year. As a result, we are considering how to expand these services during 2023/24.

Catering continues to deliver good value for money. The outcome of a review has recommended a Food Forum to launch during 2023/24 (to bring together representatives of staff from catering, care, College, and the young people we support). Catering staff will spend more time with the young people during food service times, and will increase the amount of specialist training in areas including diabetes and dysphagia.

Over the few years we have seen major infrastructure improvements within the ICT. These include:

- a new cloud back-up system
- new servers
- a complete re-configuration of the ICT structure
- network upgrades
- a review and implementation of ICT securities.

The infrastructure upgrades are now successfully completed, and we go into the new year preparing for the Windows 11 update and improving connection speed across some areas of the organisation.

Objectives for 2023/24

Governance

We will:

- write a new Strategic Plan for 2025-2029
- strengthen the Board of Trustees by recruiting at least two Trustees.

Services, space and expertise

We will:

- be ready to support 45 students in College in September 2024
- buy and refurbish a new care home
- open our completed Skills Centre
- increase the amount of specialist training in vision impairment for our own teams and people in the wider community
- agree a costed campus development plan
- expand supported living opportunities with a partner organisation.

Quality and compliance

We will:

- have “Good” judgement from Ofsted for InFocus College
- have a CQC grading for our adult and college residential provisions that recognises the high standards of care that are in place.





People and culture

We will:

- invest in training, development, and support for all our staff
- make sure that roles, salaries, rotas and shift patterns are supporting the best outcomes for the young people we support.
- launch an alumni programme to engage with people who have been supported by our charity
- continue to reinforce and develop our culture of safeguarding
- reduce our use of agency staff by 20%.

Finance and resources

We will:

- increase revenue from our trading activities
- welcome more people (including from outside of InFocus) to use our facilities including the Skills Centre and West Hill Outdoor Learning Centre
- open a new charity shop
- continue to champion and model financial best-practice.

Technology and environment

We will:

- improve digital connectivity across the InFocus site
- launch and deliver against a new Access Technology strategy
- reduce our use of paper-based storage systems
- find ways to reduce our energy use
- champion cyber security and digital best-practice.

Finance and Risk

Income and Expenditure

Introduction

The end of year management accounts show an operating surplus of £71,892 against a budget of £15,045. When statutory adjustments are applied the end of year financial statements show a consolidated income for the year of £9,113,289 with expenditure totalling £9,222,059.

The end of year consolidated accounts including net realised and unrealised gains from investments reported a deficit of £133,782. The reported deficit is mainly due to a significant overspend in contract, agency and overtime.

Other key areas for consideration are:

Staffing

Recruitment and retention of staff improved during 2022/23 (including in some of our priority areas like fundraising, catering and health) but we have been unable to avoid the ongoing national situation of low unemployment.

Whilst a priority in 2022/23 was to reduce the reliance on agency staff this has not been achieved due to the continued high level of vacancies we have in our care teams. The use of agency staff to fill these vacancies is unavoidable due to high individual needs of our young people and to continue to deliver high quality care. This has led to a significant overspend on head-related expenditure.

During the year we:

- introduced a new onboarding process for all staff
- developed a new recruitment strategy
- commissioned new photography and videography to use in promotional campaigns
- invested in targeted digital marketing across social media and search
- planned attendance at a series of recruitment events throughout the year
- introduced a welcome bonus for new staff
- enhanced the referral bonus for existing employees who refer new staff.

Several regular agency staff successfully applied for permanent employment with InFocus.

Fees

We applied a moderate inflationary increase to education fees for 2022/23, whilst this was accepted by most of the commissioning local authorities, this was not the case with all authorities which has proved challenging with increasing cost.

Fortunately, adult social care funding has continued to recognise the pressure associated with providing ongoing care and most local authorities have provided an inflationary increase when reviewed in April.

Charity Retail

Sales across our portfolio of charity shops were strong. All shops increased their sales and overall profitability.

During the year we opened an additional shop in Ottery St Mary, East Devon. The total sales and expenditure for charity retail includes the sales from Ottery St Mary April to August 2023, and initial setup costs, respectively.

The cost of sales for online trading increased this year due to changes to rules for specific platforms.

We continued to prioritise sourcing higher-value items from across the region (including local businesses and networking groups), as well as purchasing a small quantity of new-goods and vintage stock for resale.

At the end of the year our charity retail achieved an overall gross income of £600,857 against a budget of £544,702 (including Gift Aid).

Leased properties

The Trustees have considered the valuation of the leased properties that continue to be leased to Plymouth University. The properties were last externally valued in August 2022. In the current year, given the current economic climate and following a review of market conditions, the Trustees do not believe that the valuation has materially changed since the last external valuation. As a result no revaluation has been made in the current year. An external valuation will be completed prior to the end of year August 2024.

Fundraising

We appointed a new Head of Fundraising in October 2022. Most of the activity for the year was based around unrestricted fundraising through trusts and foundations, challenge events and corporate engagement. We also received several legacy gifts that significantly affected our unrestricted fundraising.

Unrestricted fundraising realised an income of £492,929 against a revised budget of £485,000. The initial forecast for 2022/23 was just over £125,00 which the team more than exceeded.

The cost of fundraising for the year is £45,014.

InFocus Enterprises (previously known as WESC Enterprises)

Total income from venue hire increased slightly against 2021/22, whilst income from catering and vending rose strongly compared to the previous year. This was largely due to the full-time return of visiting students from University of Plymouth.

Use of the swimming pool is still an important source of revenue, as are the new opportunities for hosting external placements at our West Hill Outdoor Learning Centre.

At the start of the year the trading company predicted a surplus of £61,025. At the end of the year the recorded income was £366,919 with expenditure of £244,735 giving an end of year surplus of £122,184. The Board of InFocus Enterprises plans to Gift Aid this surplus to InFocus Charity.

Reserves and financial health

The Board of Trustees received monthly management accounts and key performance indicators to ensure the trustees have oversight of the charity's accounts. This includes income & expenditure against the agreed budget, current and predicted cash flow and analysis of debtors and creditors.

During the year there are two budget reforecasts which allows the Executive team to make the required adjustment to ensure the budget remains on track as much as possible.

Any restricted funds held are reviewed regularly by the Executive team to ensure the funds are used in line with the applied restriction and in ways that will support our young people.

The Trustees reviewed and updated the Reserves Policy in January 2023. When reviewing the Reserves Policy, and free reserves, the Trustees have taken into consideration the increasing running costs of the organisation and the impact this has on the operating reserve level. When setting the recommended level of reserves the Trustees have considered the levels of restricted and unrestricted funding; the balance between the reliability of income in any given period; and the extent to which spend is committed. The Trustees have also considered the increase in delayed periods of termly fees from local authorities. The revised Reserves Policy indicates that we should aim to hold free reserves of:

3 months Operating Reserves* (free reserves)	£2,207,196
Death or loss of contract for service user (designated Funds)	£200,000
Site improvement (designated Funds)	£500,000
Delay in fee payment (designated Funds)	£200,000
Total free reserves required (including designated funds)	**£3,107,196**

*based on average end of year monthly operating costs.

As of 31st August 2023 the total free reserves were £3,055,540 (see Note 20, page 56). The operating reserves on the above calculations were just over 2.9 months (excluding designated Funds).

The Trustees are mindful that the current reserves do not meet the charity's Reserves Policy and achieving the agreed free reserves remains a priority of the Trustees.

The Trustees continue to be mindful of the ongoing impact the increased cost of living and rising energy prices. The Trustees agree a rolling three-year budget and will continue to monitor in-year performance. We have a higher-than-average number of College students expected to leave at the end of 2023/24 and increasing the number of new students in College is a priority for 2023/24.

We still intend to purchase a second residential home. A number of properties were viewed during 2022/23 but were unsuitable. All onsite adult residential places are now full and we currently have a waiting list of 9 people.

InFocus reviewed its existing income generating activities during the year. Improved practices in charity retail and e-commerce helped improve performance against budget across the portfolio. A decision was made to expand charity retail. The West Hill outdoor activity centre has changed the focus of its work to suit customer demand and the resources available at the project which resulted in increased income during the year. Short-term improvements in the InFocus Café will be made during 2023/24 alongside creating a longer-term plan for commercial catering on site.

The Board monitors financial resilience and currently maintain a reasonable level of reserves. Taking the information available into consideration the Trustees are satisfied that there are no material uncertainties around the ability of InFocus Charity and InFocus Enterprises to continue as a going concern for at least the next 12 months.

Investments

Cash flow continues to be monitored closely. Ensuring billing is completed promptly and chasing outstanding payments in a timely manner has meant that cash flow is healthier compared with 2021/22. Unfortunately, we continue experience delay in some local authorities agreed and paying fees ahead of the academic year. For some local authorities this continued into the spring term. This causes a financial burden on the charity's resources. Working with local authorities to improve this continues to be a priority.

During 2022/23 we have seen less volatility within the long-term investments held with Sarasin and Partners, with an overall end-of-year loss of £25,012 compared with a loss of £129,126 in 2021/22.

Following a presentation to the Board in June 2023 by Sarasin and Partners, the Trustees remain positive and confident in the management of their long-term investments.

The long-term investments held by the charity are included when calculating free reserves.

Pension Obligations

Staff are ordinarily enrolled in one of three principal pension arrangements as employees of InFocus Charity. The InFocus Pension schemes are with Aviva (previously Friends Life, now closed to new entrants), NEST and the Teachers' Pension.

As of 31st August 2023 there are 11 staff in the Teachers' Pension, 22 are in Aviva, 171 are in NEST pension scheme and 1 employee has individual pension arrangements. All details of the commitments under the pension schemes are contained within note 27 of the financial statements.

Principal risks and uncertainties

Introduction

The Board of Trustees are responsible for the overseeing of risks faced by InFocus. The Risk Register is reviewed three times a year by the Board's three Advisory Committees with any recommendations for changes being agreed at the Board.

Detailed analysis of the risks is delegated to the Executive team. These are identified, assessed and controls established to mitigate the risk.

The principal risks that the Board of Trustees identified during 2022/23 are:

Student numbers

2022/23 was the first year without the InFocus School as a feeder school for our college. A new "Marketing for Admissions" strategy is now in place.

Actions so far have included:

- producing new marketing videos and other materials for families of potential students
- identifying and engaging with potential partners (especially from south-west England and south Wales)
- visiting Principals and transition offers in feeder schools to identify how we can work with them to support families.
- attending a wider range of events for professionals and families (including widening our geographical target area.

This has already seen an increase in potential placements at our College.

Staffing

The Trustees awarded a 5% increase in salaries to all staff (except senior managers) from September 2022. The cost-of-living crisis deepened throughout 2022/23, with inflation reaching record levels. Many public and private sector employers responded by raising wages. All of these factors effectively wiped out the benefit of the inflationary increase for InFocus staff.

We are still unable to rely on regular and reasonable fee increases for all our commissioned placements. This means we cannot sustain inflationary increases in staff salaries year-on-year.

During the year we introduced a number of new and improved measures to help with the recruitment and retention of staff (see Achievements in 2022/23). These are beginning to take effect, but it remains to be seen whether these measures will make InFocus competitive against organisations who can offer a higher basic salary.

Where possible we work with a small number of agencies who are often able to provide consistency in staffing.

This means that young people at InFocus are still making progress across all parts of our provision (going well above simply keeping them safe and ensuring their needs are met).

In 2023/24 we will continue to invest in all aspects of recruitment and retention. Plans include:

- continuing with the measures introduced in 2022/23
- building relationships with local colleges to offer work placements and paths to employment
- using insights from our recent digital spend to improve the ROI for that area of our marketing
- testing and evaluating alternative marketing channels.

Quality of Provision

There are effective improvement plans in place for the College, including embedding a new curriculum. All are tested through internal audit, learning walks and external scrutiny from Trustees, external advisors and other education and care leaders.

Ofsted visited for a monitoring visit in June 2023. Improvements were identified, but more needs to be done to fully-embed the curriculum and deliver other improvements around the College. Whilst we know that students are enjoy their time at InFocus College and are making progress, more needs to be done to demonstrate the quality of what we do.

The Trustees are aware that there is a significant risk that quality of provision in College could affect our funding and commissioning in future years.

Risk of cyber attack

There is an ongoing risk of cyber attack. InFocus continues to mitigate this risk by:

- maintaining IASME Governance and Cyber Essentials
- requiring all staff to undertake annual cyber security training
- reviewing our Disaster Recovery and Business Continuity plans on a regular basis.
- holding cyber insurance
- protecting our infrastructure with relevant anti-malware protection
- engaging a third party to carry out penetration testing.

Our buildings

Most of the buildings on site are between 20 and 35 years old, and many are suffering from a period where maintenance and repair was limited.

A programme of regular maintenance is now in place, with key capital projects such as boiler replacement now part of financial and strategic planning. The age of our buildings and infrastructure does mean that we sometimes must address significant issues in-year.

In 2022/23 we delivered key capital projects thanks to unexpected legacy income (see Achievements in 2022/23). Our current funding model and scale of fundraising both mean see us being dependent on legacy income to tackle many of the significant projects on site.

Our capital priorities for 2023/24 include planning the delivery and funding of:

- the replacement for the InFocus Café
- our commercial catering provision for our young people
- residential accommodation for InFocus College
- the future of the decommissioned Haldon and Dinham buildings.

Governance

Trustee recruitment has been steady in recent years, in line with our expectations (given what we know about terms of office). However, we have also seen some Trustees having to step down due to changes in personal circumstances.

During 2022/23 we aim to recruit at least two new Trustees so that the Board can continue to provide effective scrutiny.

A new Trustee Recruitment Strategy will assess our existing recruitment activity. It will make recommendations on how we can the ways we recruit and retain new Trustees to shape the future of the charity over the life of the next Strategic Plan.

Structure, Governance and Management

Board of Trustees

At the end of August 2023 InFocus Charity had eight Trustees chaired by Pamela Marsden who was appointed Chair in September 2022.

One Trustee resigned during the year. We also recruited one Trustee to join the Board during 2022/23.

The Board has three sub-committees which each met three times during the year. On each committee there are nominated Trustees and each committee is Chaired by a Trustee. The committees are:

Adult Services Advisory Committee

(Chair: Briony Dillon, Trustee)

Education Advisory Committee

(Chair: Andrew Daniel, Trustee)

Business Affairs Advisory Committee

(Chair: Derek Fargher, Trustee)

During 2022/23 the Trustees held:

- Five Board meetings
- Three sub-committee meetings for each advisory committee
- One Annual General Meeting

Trustees also actively engage in training which includes mandatory safeguarding training.

InFocus Trustees as at 31 August 2023 were:

- Pamela Marsden (Chair)
- Ian Donohue – appointed 04/05/2023
- Derek Fargher
- Andrew Daniel
- Angus McNicol
- Briony Dillon - resigned 21/09/2023
- Bradley Horn
- Alex Clark - resigned 1/10/2023

All Trustees give of their time freely and no remuneration was paid in the year.

Legal Structure

InFocus Charity is a company limited by guarantee registered in England and Wales with company number 06928379 and charity number 1058937.

Executive Team

The Board of Trustees delegates the operational management of InFocus Charity to its Chief Executive who works with an Executive team, as of the 31st August 2023 these were:

- Jane Bell, CEO
- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Laurence Blyth, Director of Income Generation and Business Development
- Jason Ryder, Principal of InFocus College

Staffing

On 31st August 2023 InFocus Charity was employing 235 staff (including 21 bank staff) (172.26 FTE). As is the case elsewhere in the care sector recruiting support staff remained a challenge despite increasing resources for staff recruitment.

No bonus payments are paid to InFocus employees. We do not operate a performance related pay system. Our principles are to pay our staff a fair salary that is competitive with the charity sector, proportionate to the complexity of each role and responsibility and in line with our charitable objectives.

Equality, diversity and inclusion

InFocus is committed to working towards the vision of a world where people who are blind and partially sighted enjoy the same rights, responsibilities, opportunities, and quality of life as people who are sighted. We also recognise that people are not all the same, that people are different and have different needs and experiences.

InFocus respects and welcomes the diversity of experience and background of all the people who work for and with us. As part of this commitment InFocus continues to retain its status as a Disability Confident Leader.

The young people who attend InFocus are visually impaired and many have additional disabilities and come from a range of cultural and minority backgrounds. Our prime objective is to enable all our young people to reach their personal potential in a happy, challenging, and caring environment that acknowledges their individual strengths and challenges. Part of how we do this is living out our community values of “a sense of belonging” and “respect and kindness”. We regularly promote and educate our young people about events and customs from other cultures and faiths. Support across our services adapts to meet the needs of our young people (e.g. facilitating access to places of worship, or adapting diets to reflect different cultures).

Our new Equality, Diversity and Inclusion Policy was adopted in June 2023 and will be reviewed during the year.

Fundraising

Fundraising was overseen by the Head of Fundraising (appointed October 2022) and the Director of Income Generation and Business Development. The main fundraising activities were applications to charitable trusts and foundations, sponsored challenge events, and approaches to individuals. Legacies were also received within the year.

No fundraising was carried out by commercial participators.

InFocus Charity is registered with the Fundraising Regulator and subscribes to the Code of Fundraising Practice. It sets the standards that apply to fundraising carried out by all charitable institutions and third-party fundraisers in the UK. This includes practice on accepting donations from vulnerable people (including those who may not have the capacity to make an informed decision) and the creation of proper fundraising materials that do not mislead (or are likely to mislead) members of the public.

No complaints about fundraising activity were received during the year.

Trading company

InFocus Charity has a wholly owned subsidiary. During 2022/23 the company changed its name from WESC Enterprises to InFocus Enterprises. All trading that is not aligned with our core objectives is carried out by InFocus Enterprises.

As of the 31 August 2023 the InFocus Enterprises Board consisted of:

- Derek Fargher – Company Director (also Trustee, InFocus Charity)
- Angus McNicol – Company Director (also Trustee, InFocus Charity)
- Laurence Blyth - Company Director (also Director of Income Generation and Business Development, InFocus Charity)

Jane Nutt – Company Secretary (also Director of Operations and Company Secretary for InFocus Charity)

This Trustee report is therefore a consolidated Directors’ report relating to InFocus Charity and its subsidiary InFocus Enterprises. However, the greatest emphasis for this report is the activities of InFocus Charity as a charitable organisation.

Reference and administrative details

Registered charity name: InFocus Charity

Charity registration number: 1058937 **Company registration number:** 06938379

Registered office: Topsham Road, Countess Wear, EXETER, EX2 6HA

Trustees:

- Pamela Marsden (Chair from 13/9/22)
- Derek Fargher (Chair until 13/9/22)
- Angus McNicol
- Andrew Daniel
- Ian Donohue
- Briony Dillon (Resigned 18/10/2023)
- Bradley Horn
- Carol Edworthy (Resigned 21/09/2022)
- Alex Clark (Resigned 1/10/2023)
- Susan Holt (Appointed 18/10/2023)

Sub-committee advisory members:

- Lucy Woolcock
- Anne Bilham – resigned 05/09/2022
- Catherine Rees – resigned 20/07/2023

Ambassadors: Michael Caines MBE DL • Judi Spiers

Chief Executive Officer: Jane Bell

Executive Team:

- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Laurence Blyth, Director of Income Generation and Business Development
- Jason Ryder, Principal of InFocus College

Auditors: PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, EXETER, EX2 7XE

Legal advisors:

- Womble Bond Dickinson (UK) LLP, Ballard House, West Hoe Road, PLYMOUTH, PL1 3AE
- Tozers LLP, Broadwalk House, Southernhay West, EXETER, EX1 1UA
- Bright (South West) LLP, Studio 5-11, 5 Millbay Road, PLYMOUTH, PL1 3LF

Investment Managers: Sarasin and Partners, Juxon House, 100 St Paul's Churchyard, LONDON, EC4M 8BU

Banking: National Westminster, 59 High Street, EXETER, EX4 3DP

Insurance: Venture, Bank House, Burlington Road, Redland, BRISTOL, BS6 6TJ

Statement of Trustees' Responsibilities

The Charity Trustees (who are also Directors of InFocus Charity for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and 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 Group and of the incoming resources and application of resources, including the Income and Expenditure, of the charitable group 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 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
- prepare the Financial Statements on the 'going concern' basis unless it is inappropriate to presume that the Charitable Company will continue in operation

The Trustees are responsible for keeping proper 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. The Trustees are also responsible for safeguarding the assets of the Charity and the Group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- the Trustees, having made enquiries of fellow Directors and the group's auditor that they ought to have individually made, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees approve the Trustees' Annual Report, including approval in their capacity as company directors of the Strategic Report contained within it, on 13 December 2023.

Pamela Marsden

Pamela Marsden, Chair of Trustees

Independent Auditors Report

to the Members of InFocus Charity for the year ended 31 August 2023

Opinion

We have audited the Financial Statements of InFocus Charity (the "Charity") for the year ended 31 August 2023 which comprise the Group Statement of Financial Activities, Group and Parent Company Balance Sheets, Statement of Consolidated Cash flows and notes to the Financial Statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 August 2023 and of its income and expenditure for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (GAAP)
- 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the Annual 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.

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, (which includes the Strategic Report and Directors' report prepared for the purposes of company law) for the Financial Year for which the Financial Statements are prepared is consistent with the Financial Statements; and
- the Strategic Report and Directors' Report included within the Trustees' report have 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 17, the Trustees (who are also the Directors of the Charity 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 they 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.

Our 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. Mis-statements 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:

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the industry in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for indication of any regulations and certification in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity Legislation, Ofsted, compliance with the Care Quality Commission ("CQC"), safeguarding, health and safety regulations and The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We discussed with management and trustees how the compliance with these laws and regulations in monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material mis-statement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Reviewed audit documentation from the CQC to confirm compliance with standards, and ensuring continued registration with the CQC through the CQC website.
- Discussed with the Health and Safety Officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").
- Review of the group's GDPR policy and enquiries to the Data Protection Officer as to the occurrence and outcome of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

AAs part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none. We evaluated the risk of fraud through management override. The key risks we identified were management bias in accounting judgements and estimates. We also evaluated the risk of fraud through misapplication of grant funding.

In response to the identified risk, as part of our audit work we:

- Audited the risk of management override of controls, including through testing journal entries and other adjustments or appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business of which there were none.
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material mis-statement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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 auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephanie Henshaw (Senior Statutory Auditor)

For and on behalf of

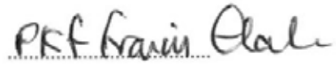
PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor

Centenary House,

Peninsula Park

Rydon Lane,

Exeter, EX2 7XE



Date: 15th December 2023.

Accounts and Financial Statements

Consolidated Statement of Financial Activities (including Income and Expenditure Account)

31 August 2023

	Note	Unrestricted funds £	Restricted funds £	**2023 Total funds £**	2022 Total funds £
Income and endowments					
Donations and legacies	**4**	493,429	3,232	496,661	195,017
Charitable activities	**5**	7,997,537	39,530	8,037,067	7,616,717
Other trading activities	**6**	366,919	-	366,919	304,732
Investment income	**7**	57,993	-	57,993	30,742
Other income	**8**	132,814	21,835	154,649	187,741
Total income		9,048,692	64,597	**9,113,289**	8,334,949
Expenditure					
Expenditure on raising funds	**9**	252,847	-	**252,847**	240,645
Expenditure on charitable activities	**10**	8,697,997	271,215	**8,969,212**	7,724,158
Total expenditure		8,950,844	271,215	**9,222,059**	7,964,803
Net unrealised gain / (loss) on revaluation of fixed assets	**12**	-	-	**-**	92,500
Net realised and unrealised gains / (losses) on investments	**12**	(25,012)	-	**(25,012)**	(129,126)
Transfers between funds		-	-	**-**	-
Net income/(expenditure) and net movement in funds		72,836	(206,618)	**(133,782)**	333,520
Reconciliation of funds					
Total funds brought forward (2022)		7,988,923	1,601,433	**9,590,356**	9,256,836
Total funds carried forward		8,061,759	1,394,815	**9,456,574**	9,590,356

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

Balance Sheet

Year ended 31 August 2023

	Note	2023 Group	2023 Charity	2022 Group	2022 Charity
Fixed assets		**£**	**£**	£	£
Tangible fixed assets	**16**	**6,232,382**	**6,232,382**	6,291,302	6,291,302
Investments	**17a**	**1,204,917**	**1,205,017**	1,229,929	1,230,029
Investment properties	**18**	**515,000**	**515,000**	515,000	515,000
		7,952,299	**7,952,399**	8,036,231	8,036,331
Current assets					
Debtors	**19**	**971,459**	**902,996**	390,861	374,739
Investments	**17b**	**9,384**	**9,384**	1,286	1,286
Cash at bank and in hand	**25**	**1,674,104**	**1,604,572**	1,795,672	1,715,840
		2,654,947	**2,516,952**	2,187,819	2,091,865
Creditors: amounts falling due within one year	**20**	**(1,150,672)**	**(1,134,681)**	(633,694)	(624,859)
Net current assets		**1,504,275**	**1,382,091**	1,554,125	1,467,006
Total assets less current liabilities		**9,456,574**	**9,334,490**	9,590,356	9,503,337
Net assets		**9,456,574**	**9,334,490**	9,590,356	9,503,337
Funds of the charity					
Restricted funds		**1,394,815**	**1,394,815**	1,601,433	1,601,433
Unrestricted funds		**8,061,759**	**7,939,675**	7,988,923	7,901,904
Total charity funds	**21**	**9,456,574**	**9,334,490**	9,590,356	9,503,337

As permitted by s.408 Companies Act 2006 the company has not presented its own profit and loss account. The loss in the parent charity's accounts is £168,847 (2022: profit of £252,330).

These financial statements were approved by the Board of Trustees and authorised for issue on 13th December 2023, and are signed on behalf of the board by:

Pamela Marsden

Pamela Marsden, Chair of Trustees
Company registered number: 06938379

Statement of cash flows

Year ended 31 August 2023

	Note	2023	2022
Cash flows from operating activities:		**£**	£
Net cash provided by operating activities		**152,344**	1,329,455
Cash flows from investing activities:			
Purchase of property, plant and equipment		**(331,905)**	(449,749)
Investment additions		**-**	-
Investment income		**57,993**	30,742
Proceeds on disposal of investments		**-**	300,055
Net cash used in investing activities		**(273,912)**	(118,952)
Change in cash and cash equivalents in the reporting period		**(121,568)**	1,210,503
Cash and cash equivalents at the beginning of the reporting period		**1,795,672**	585,169
Cash and cash equivalents at the end of the reporting period	**25**	**1,674,104**	1,795,672

Net income / (expenditure) for the period	**(133,782)**	333,520
Depreciation	**388,022**	404,985
(Gain)/loss on investments	**25,012**	129,126
(Gain)/loss on disposal of fixed assets	**2,803**	-
(Gain)/loss on investment property	**-**	(92,500)
Investment income and bank interest	**(57,993)**	(30,742)
(Increase) / decrease on debtors	**(580,598)**	407,801
(Increase) / decrease on current asset investments	**(8,098)**	10,061
(Decrease) / increase on creditors	**516,978**	167,204
Net cash provided by operating activities	**152,344**	1,329,455

Notes to the Financial Statements year ended 31 August 2023

1. General information

The charity is a private company limited by guarantee, registered in England and Wales.

The address of the registered office is Topsham Road, Countess Wear, Exeter, Devon, EX2 6HA. The charitable entity is a public benefit entity.

2. Accounting policies

(a) 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)), the Companies Act 2006 and the Charities Act 2011. There were no material departures from FRS 102 or the Charities SORP (FRS 102).

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis except to the extent that certain assets are carried at fair value as explained below.

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

(c) Basis of consolidation

The consolidated financial statements consolidate the financial statements of the company and its subsidiary undertaking drawn up to 31 August 2023.

A subsidiary is an entity controlled by the company. Control is achieved where the company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

No separate SOFA has been presented for the Charity alone as permitted by S.408 of the Companies Act 2006.

(d) Going concern

In making their assessment of going concern the Trustees have considered cashflow forecasts for the next 12 months and beyond. They are satisfied that there are no material uncertainties about the group's ability to continue. Further details on this assessment are in the Trustees' Report.

(e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following are the significant judgements that the Trustees have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Property classification

Buildings on the charity's site have been leased to a third party.

In determining the fair value for the investment properties the trustees have taken into account the existence of potentially significant contractual restrictions on the charity's entitlement to benefit from the full value of any sale proceeds. They estimate the restriction would limit the charity's entitlement to some 50% of any proceeds and so have restricted the estimated full open market value of £1,030,000 to £515,000.

(f) Fund accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on revaluations of investments. They are available for use at the discretion of the trustees in furtherance of general charitable objectives.

Restricted funds are created where material donations are made specifically for a particular area or purpose. Expenditure is charged in the statement of financial activities subject to the conditions imposed by the donors.

Restricted fixed asset funds represent resources applied for specific capital purposes imposed by funders. Depreciation is charged against the fixed asset fund over the life of the asset.

(g) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations

Donations are included in full in the statement of financial activities when receivable.

Grants

Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are potentially repayable at the period end, the amount received but unspent has been deferred.

Legacies

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Donated services

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Charitable activities

Fee income, outreach income and landlords supported living are recognised in the period to which the income relates.

Fees

Fee income comprises amounts receivable from Local Authorities for the provision of education, including boarding, and is recognised on a straight line basis over the academic year. Fees received in advance of the academic year are classified as deferred income

Trading income

Trading income comprises amounts receivable in respect of sales from the café, together with the hire of rooms and the swimming pool. Café sales are recognised when the sale is made which is also the point of cash receipt. Room hire and swimming pool income are recognised when used and income is deferred where cash is received in advance.

Property rental income is recognised straight line over the period of the lease.

Income from investments is included in the year in which it is receivable.

(h) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expense category to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

(i) Operating leases

Rentals under existing operating leases are charged as the payments are incurred. For new leases rentals will be charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

(j) Tangible assets

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

(k) Depreciation

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

- Buildings: 3%-10% straight line
- Land: nil
- Motor Vehicles: 25% reducing balance
- Other fixtures, fittings and equipment: 3-4 years straight line

(l) Investments

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

In the company balance sheet investments in subsidiaries are recorded at cost less impairment.

(m) Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to fair value at each reporting date and any changes in fair value are recognised in statement of financial activities as a gain or loss on revaluation.

(n) Financial instruments

A financial asset or a financial liability is recognised only when the group 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. 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.

Financial assets that are measured at cost or amortised cost are reviewed for evidence of impairment at the end of each reporting date. If there is evidence of impairment, an impairment loss is recognised in the statement of financial activities.

(o) Retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Aviva (previously Friends Life) which is closed to new entrants and a NEST Pension Scheme.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in the notes to the financial statements, the TPS is a multi-employer scheme and the Charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

The Aviva and NEST pension schemes are defined contribution schemes and the contributions are recognised as they are paid each year.

3. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

4.Donations and legacies

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Covid-related grants	500	-	**500**	50,887
Fundraising and donations	138,862	3,232	**142,094**	93,630
Legacies	354,067	-	**354,067**	50,500
	493,429	3,232	**496,661**	195,017

Included in the 2023 total of £496,661 (2022: £195,017) is unrestricted income of £493,429 (2022: £158,380) and restricted income of £3,232 (2022: £36,637).

5. Charitable activities

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Educational grants	426,721	39,530	**466,251**	457,102
Fee income	6,229,195	-	**6,229,195**	6,065,912
Outreach income	-	-	**-**	-
Shop income	600,857	-	**600,857**	474,673
Landlords Supported Living	740,764	-	**740,764**	619,030
	7,997,537	39,530	**8,037,067**	7,616,717

Included in the total for 2023 of £8,037,067 (2022: £7,616,717) is unrestricted income of £7,997,537 (2022: £7,581,319) and restricted income of £39,530 (2022: £35,398).

6. Other trading activities

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Trading subsidiary income	366,919	-	**366,919**	304,732
	366,919	-	**366,919**	304,732

Included in the total for 2023 of £366,919 (2022: £304,732) is unrestricted income of £366,919 (2022: £304,732) and restricted income of £nil (2022: £nil).

7. Investment income

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Income from listed investments	44,235	-	**44,235**	30,038
Bank interest receivable	13,758	-	**13,758**	704
	57,993	-	**57,993**	30,742

Included in the total for 2023 of £57,993 (2022: £30,742) is unrestricted income of £57,993 (2022: £30,742) and restricted income of £nil (2022: £nil).

8. Other income

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Other income	54,103	21,835	**75,938**	109,030
Premises income	78,711	-	**78,711**	78,711
	132,814	21,835	**154,649**	187,741

Included in the total for 2023 of £154,649 (2022: £187,741) is unrestricted income of £132,814 (2022: £156,547) and restricted income of £21,835 (2022: £31,194).

9. Raising Funds

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Fundraising costs	45,014	-	**45,014**	33,502
Marketing costs	79,920	-	**79,920**	97,026
Commercial trading operations	127,913	-	**127,913**	110,117
	252,847	-	**252,847**	240,645

Included in the total for 2023 of £252,847 (2022: £240,645) is unrestricted expenditure of £252,847 (2022: £240,645) and restricted expenditure of £nil (2022: £nil).

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Teaching and education	1,036,293	-	**1,036,293**	994,326
Learner support services	4,561,159	-	**4,561,159**	3,711,440
Charity support services	2,779,978	-	**2,779,978**	2,507,532
InFocus charity shops	561,085	-	**561,085**	480,872
Governance costs	-	30,697	**30,697**	29,988
	8,938,515	30,697	**8,969,212**	7,724,158

Included in the total of £8,969,212 (2022: £7,724,158) is unrestricted expenditure of £8,697,997 (2022: £7,546,023) and restricted expenditure of £271,215 (2022: £178,135).

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of sections 466 to 493 of the Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

12. Net gains and losses on investments and investment property

	Unrestricted funds	Restricted funds	**Total funds 2023**	Total funds 2022
	£	£	**£**	£
Realised gains/(losses) on investments	-	-	**-**	24,983
Unrealised gains/(losses) on investments	(25,012)	-	**(25,012)**	(154,109)
Unrealised gain/(losses) on investment properties	-	-	**-**	92,500
	(25,012)	-	**(25,012)**	(36,626)

The total loss for 2023 of £25,012 (2022: £36,626) is unrestricted.

13. Net income/(expenditure)

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

	2023 Group	2022 Group
	£	£
Depreciation	**388,022**	404,985
Operating lease rentals	**99,773**	88,839
Auditors' remuneration	**23,698**	20,000

14. Staff costs

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

	2023 Group	2022 Group
	£	£
Wages and salaries	**4,943,807**	4,610,570
Social security costs	**418,390**	377,411
Employer contributions to pension plans	**278,757**	228,093
Agency staff	**1,304,999**	678,821
	6,945,953	5,894,895

Included in staff costs are redundancy payments totalling £nil (2022: £nil).

The average head count of employees during the year was 227 (2022: 234). The number of employees whose remuneration for the year fell within the following bands were:

	2023 Group	2022 Group
	No.	No.
£60,000 to £69,999	**1**	2
£70,000 to £79,999	**2**	1
£80,000 to £89,999	**-**	-
£90,000 to £99,999	**1**	1
	4	4

Key management personnel were made up of all Executive members (6) and remuneration totalled £422,751 (2022: £393,645).

15. Related party transactions

The charity trustees were not paid and did not receive any other benefits from employment with the charity (2022: £nil). There were reimbursements of expenses to trustees of £661 (2022: reimbursements of expenses to trustees of £631). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

16. Tangible fixed assets (charity and group)

	Land and buildings	Motor vehicles	Equipment	Total
	£	£	£	£
Cost				
At 1 September 2022	11,589,537	215,985	705,735	**12,511,257**
Additions	242,570	26,710	62,625	**331,905**
Transfers	-	-	-	**-**
Disposals	-	(28,000)	-	**(28,000)**
At 31 August 2023	**11,832,107**	**214,695**	**768,360**	**12,815,162**
Depreciation				
At 1 September 2022	5,515,189	172,804	531,962	**6,219,955**
Transfers	-	-	-	**-**
Charge for the year	289,610	10,490	87,922	**388,022**
Eliminated on disposal	–	(25,197)	-	**(25,197)**
At 31 August 2023	**5,804,799**	**158,097**	**619,884**	**6,582,780**
Carrying amount				
At 31 August 2023	**6,027,308**	**56,598**	**148,476**	**6,232,382**
At 31 August 2022	6,074,348	43,181	173,773	6,291,302

17. (a) Fixed asset investments

	2023 Group	2023 Charity	2022 Group	2022 Charity
	£	£	£	£
Investments in subsidiaries	**-**	**100**	-	100
Other investments	**1,204,917**	**1,204,917**	1,229,929	1,229,929
	1,204,917	**1,205,017**	1,229,929	1,230,029

Investments in subsidiaries (charity)

The company owns the entire issued share capital of InFocus Enterprises Limited (formerly WESC Enterprises Limited). InFocus Enterprises Limited, which is incorporated in England and Wales, gift aids its taxable profit to the charity. The registration number of InFocus Enterprises Limited is 10535508. The registered office is the same as that of InFocus Charity, as disclosed in the administrative section of the trustee's annual report. The principal activity of the company is running catering services and provision of premises hire.

Summary profit and loss account	2023 £	2022 £
Turnover	**366,919**	304,732
Cost of sales	**(125,262)**	(109,188)
	241,657	195,544
Administration expenses	**(119,473)**	(108,425)
Operating profit	**122,184**	87,119
Taxation	**-**	-
Profit for the year	**122,184**	87,119
The assets and liabilities of the subsidiary were:		
Current assets	**140,242**	114,768
Creditors: amounts falling due within one year	**(18,058)**	(27,649)
Total assets less current liabilities	**122,184**	87,119
Aggregate share capital and reserves	**122,184**	87,119

InFocus Enterprises Limited will Gift Aid all taxable profits to its parent charity within 9 months of the year end, therefore there is no requirement to make a provision for taxation in the financial statements.

17. (a) Fixed asset investments (continued)

Other Investments (Charity and Group)

	2023 Listed investments	2022 Listed investments
Cost or valuation	**£**	£
At 1 September 2022	**1,229,929**	1,659,110
Additions	**-**	-
Disposals	**-**	(300,055)
Realised gain on disposal	**-**	24,983
Fair value movements	**(25,012)**	(154,109)
At 31 August 2023	**1,204,917**	1,229,929

Financial assets held at fair value

All investments are valued at their open market rate at the balance sheet date using readily available market data..

17. (b) Investments: Current

	2023 Group	**2023 Charity**	2022 Group	2022 Charity
	£	**£**	£	£
Cash held on deposit	**9,384**	**9,384**	1,286	1,286

18. Investment Properties

	2023 Group	**2023 Charity**	2022 Group	2022 Charity
	£	**£**	£	£
Cost or valuation				
At 1 September	**515,000**	**515,000**	422,500	422,500
Fair value movement	**-**	**-**	92,500	92,500
Carrying value at 31 August 2022	**515,000**	**515,000**	515,000	515,000

The properties were externally valued at 31 August 2022 after taking appropriate professional advice. During the current year, the Trustees have reviewed this valuation in the context of market data and concluded that there has been no material change which would require the properties to be revalued. The properties are accessed via a private road. The limitations due to the ownership of the access roads and services to both properties mean that the charity could only expect to realise an estimated 50% of any disposal proceeds. The fair value therefore reflects this restriction.

19. Debtors

	2023 Group	**2023 Charity**	2022 Group	2022 Charity
	£	**£**	£	£
Trade debtors	**811,691**	**743,285**	192,091	157,055
Amounts owed by group undertakings	**-**	**2,347**	-	18,914
Other debtors	**6,392**	**3,988**	1,223	1,223
VAT recoverable	**1,450**	**1,450**	-	-
Prepayments and accrued income	**151,926**	**151,926**	197,547	197,547
	971,459	**902,996**	390,861	374,739

20. Creditors: amounts falling due within one year

	2023 Group	**2023 Charity**	2022 Group	2022 Charity
	£	**£**	£	£
Trade creditors	**330,146**	**326,446**	277,300	274,155
Social security and other taxes	**151,254**	**139,143**	128,081	122,706
Other creditors	**34,516**	**34,516**	43,115	42,800
Accruals and deferred income	**634,756**	**634,756**	185,198	185,198
	1,150,672	**1,134,861**	633,694	624,859

Deferred income comprises grant and fee income that relates to future periods which has been received in advance.

Deferred income comprises the following:

	Charitable activities	**Total**
	£	**£**
At 1 September 2022	61,769	**61,769**
Deferred in current period	530,201	**530,201**
Released to Statement of Financial Activities	(61,769)	**(61,769)**
At 31 August 2023	530,201	**530,201**

21. Analysis of charitable funds (group)

	At 1 September 2022	Income	Expenditure	Transfers	**At 31 August 2023**
Restricted fixed asset funds	**£**	**£**	**£**		**£**
St David's House Appeal	815,596	-	(71,115)	-	**744,481**
Water Therapy Pool	292,188	-	(24,801)	-	**267,387**
Topsham Road	215,313	-	(10,856)	-	**204,457**
Other	10,811	-	(973)	-	**9,838**
Total	1,333,908	**-**	**(107,745)**	**-**	**1,226,163**
Restricted general funds					
Day services	3,680	-	-	-	**3,680**
Site development	1,027	67	(839)	6,117	**6,372**
Activities for young people	68,977	6,532	(40,925)	-	**34,584**
Supporting independence	33,061	-	(8,826)	30,423	**54,658**
Vehicle & transport	28	**-**	**-**	(28)	**-**
Family fund	520	**-**	**-**	**-**	**520**
Research	8,787	**-**	(30)	**-**	**8,757**
Miscellaneous	37,570	-	-	(37,570)	**-**
Grants					
Pupil premium	4,618	1,237	(5,855)	-	**-**
Bursaries and grants	30,971	9,397	(21,566)	1,058	**19,860**
Access to work	9,082	1,405	(5,772)	-	**4,715**
Student purchases	18,428	17,063	(28,973)	-	**6,518**
Talking tills	76	-	-	-	**76**
ESFA/DFC/SCA	50,700	28,896	(50,684)	-	**28,912**
Total	267,525	**64,597**	**(163,470)**	**-**	**168,652**
Total restricted funds	1,601,433	**64,597**	**(271,215)**	**-**	**1,394,815**
Designated funds – site improvement	500,000	-	-	-	**500,000**
Designated funds – death or loss of contract for service users	200,000	-	-	-	**200,000**
Designated funds – delay in fee payment	-	-	-	200,000	**200,000**
General unrestricted funds	7,288,923	9,048,692	(8,975,856)	(200,000)	**7,161,759**
Total unrestricted funds	7,988,923	**9,048,692**	**(8,975,856)**	**-**	**8,061,759**
Total funds	9,590,356	**9,113,289**	**(9,247,071)**	**-**	**9,456,574**

Notes: Expenditure for general and restricted funds includes the net realised and unrealised gains/(losses) on investments. Transfers include Capital Items and Adjustments.

21. Analysis of charitable funds (group) (continued)

The St David's House appeal was towards the building of a home for young people with more complex needs.

The Water Therapy Pool fund was established to create a new pool for therapeutic, sporting and recreation purposes.

Topsham Road fund was used to help purchase a property which is used as a supported living house.

Other fixed asset funds comprise donations received to purchase specific equipment which has been capitalised.

Pupil Premium: Additional funding received from local authorities target those students from low income families who need the most in order to raise attainment.

Bursary & grants: Funds received from the ESFA to support young people in College in need of financial support meet additional costs to help them remain in full time education.

Day Services: Funds used for the benefit of young adults attending Adult Day Services now called Jigsaw at InFocus Charity.

Activities for young people: To fund interactive activities for students and young adults at InFocus Charity.

Supporting Independence: Funds used to provide equipment and opportunities in all areas of InFocus Charity to help enable the engagement and independence of students and young adults in daily activities.

Site Development: Funds used for the improvement and renovations of the InFocus Charity site for the benefit of the students and young adults.

Vehicle & Transport: To fund the requirement for vehicles at InFocus Charity used for the mobility of students and young adults so they can access activities off-site.

Family Fund: Used to support families with one-off incidental expenditure outside the scope of Local Authority and bursary funding.

Research: Restricted funds used for specific research projects at InFocus Charity specifically around visual impairment and multi-sensory disability. Examples have been the Comic Relief funding of the development of the Eyelander Game.

Talking Tills (EPOS/Till System): Funds used to create a specialised talking till system for people with vision impairment.

ESFA/DFC/SCA: Annual grants and/or bursaries received from the Department for Education, ESFA or SCA to help maintain and improve the condition of education buildings and grounds.

Access to work: Monies received to support individuals in the workplace and those requiring reasonable adjustments.

Student Equipment: Money received from LAs as part of a services user's package designated for specific specialist equipment.

22. Analysis of net assets between funds (group)

	Unrestricted funds	Restricted funds	**Total funds 2023**
	£	£	**£**
Tangible fixed assets	5,006,219	1,226,163	**6,232,382**
Investments	1,204,917	-	**1,204,917**
Investment properties	515,000	-	**515,000**
Current assets	2,486,295	168,652	**2,654,947**
Creditors less than 1 year	(1,150,672)	-	**(1,150,672)**
Net assets	8,061,759	1,394,815	**9,456,574**

Free reserves are calculated as follows;

	Free reserves 2023
	£
Total unrestricted funds	**8,061,759**
Less unrestricted tangible fixed assets	**(5,006,219)**
Free Reserves	**3,055,540**

23. Prior year restricted funds note and analysis of net assets between funds

	At 1 September 2021	Income	Expenditure	Transfers	**At 31 August 2022**
Restricted fixed asset funds	**£**	**£**	**£**		**£**
St David's House Appeal	410,375	-	(71,115)	476,336	**815,596**
Water Therapy Pool	316,983	-	(24,801)	6	**292,188**
Topsham Road	9,910	-	(10,856)	216,259	**215,313**
Other	143,788	-	(973)	(132,004)	**10,811**
Total	881,056	**-**	(107,745)	560,597	**1,333,908**
Restricted general funds					
Day services	3,560	120		-	**3,680**
Site development	29,107	9,679	(26,299)	(11,460)	**1,027**
Activities for young people	74,669	3,335	(4,025)	(5,002)	**68,977**
Supporting independence	36,698	6,500	(2,636)	(7,501)	**33,061**
Vehicle & transport	28	**-**	**-**	**-**	**28**
Family fund	520	**-**	**-**	**-**	**520**
Research	8,787	**-**	**-**	**-**	**8,787**
Miscellaneous	7,955	19,800	(18,245)	28,060	**37,570**
Grants					
Pupil premium	8,915	1,665	(6,517)	555	**4,618**
Bursaries and grants	8,958	1,179	(1,850)	22,684	**30,971**
ESFA/DFC	45,482	32,553	-	(27,335)	**50,700**
Access to work	6,624	419	(720)	2,759	**9,082**
Student purchases	3,307	27,979	(10,098)	(2,760)	**18,428**
Talking tills	76	-	-	-	**76**
Total	234,686	**103,229**	**(70,390)**	**-**	**267,525**
Total restricted funds	1,115,742	**103,229**	**(178,135)**	**560,597**	**1,601,433**
Designated funds – contingency	200,000	-	-	-	**200,000**
Designated funds – site improvement	500,000	-	-	-	**500,000**
General unrestricted funds	7,441,094	8,231,720	(7,823,294)	(560,597)	**7,288,923**
Total unrestricted funds	8,141,094	**8,231,720**	**(7,823,294)**	**(560,597)**	**7,988,923**
Total funds	9,256,836	**8,334,949**	**(8,001,429)**	**-**	**9,590,356**

24. Prior year restricted funds note and analysis of net assets between funds (continued)

Notes: Income for general and restricted funds includes the net unrealised gain on investments. Transfers include Capital Items and Adjustments

	Unrestricted funds	Restricted funds	**Total funds 2022**
	£	£	**£**
Tangible fixed assets	4,957,394	1,333,908	**6,291,302**
Investments	1,229,929	-	**1,229,929**
Investment properties	515,000	-	**515,000**
Current assets	1,915,210	272,609	**2,187,819**
Creditors less than 1 year	(628,610)	(5,084)	**(633,694)**
Net assets	7,988,923	1,601,433	**9,590,356**

24. Operating lease commitments (Group)

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

	2023	2022
	£	£
Not later than 1 year	**78,825**	75,868
Later than 1 year and not later than 5 years	**213,211**	110,562
Later than 5 years	**19,685**	13,118
	311,721	199,548

Operating leases - lessor (Group)

The total future minimum lease receipts under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	**90,860**	82,178
Later than 1 year and not later than 5 years	**78,224**	317,337
Later than 5 years	**-**	59,629
	169,084	459,144

25. Analysis of changes in net debt (Group)

	At 1 Sept 2022	Cash flow	**At 31 Aug 2023**
	£	£	**£**
Cash at bank and on hand	1,795,672	(121,568)	**1,674,104**
	1,795,672	(121,568)	**1,674,104**

26. Financial instruments

Categorisation of financial instruments

	2023	2022
	£	£
Financial assets:		
Measured at fair value	**1,204,917**	1,229,929

27. Pensions and other post-retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Aviva (previously Friends Life) which is closed to new entrants and a NEST Pension Scheme.

Contributions amounting to £39,922 (2022 - £31,384) were payable to the schemes at 31 August and are included within creditors. The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £278,757 (2022: £228,093).

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis - these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Valuation of the Teachers' Pension Scheme

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors.

The latest actuarial valuation of the TPS was carried out as at 31 March 2020 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 26 October 2023.

27. Pensions and other post-retirement benefits (continued)

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 28.6% of pensionable pay from 1 April 2024 to 31 March 2027 (previously 23.68% of pensionable pay which included an additional 0.8% following agreement between the Department for Education and HM Treasury to delay the increase in employer contribution rates until 1 September 2019, and also an additional 0.08% employer administration charge).
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million giving a notional past service deficit of £39,800 million.
- The key financial assumptions are~ Discount rate, net of assumed pension in-creases 1.7% - 2.4%

Rates of pension increases	0.0% - 4.1%
Rates of CARE revaluation	1.6% - 5.7%
Rates of salary increases	1.6% - 3.8%

Under the definitions set out in Financial Reporting Standard 102 (FRS 102), the TPS is a multi-employer pension scheme. The School has accounted for its contributions to the scheme as if it were a defined contribution scheme. The School has set out above the information available on the scheme.

INFOCUS CHARITY

England & Wales - Charity number 1058937

Accounts

InFocus

The vision impairment & complex needs charity

Annual Report 2021/22





Including the Trustees' Report and Annual Accounts for the Year Ended 31 August 2022

www.infocus-charity.org.uk

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Introduction

2021/22 was a positive year that saw improved outcomes for our young people and much-needed development of our site.

We expanded our Jigsaw provision, welcomed new young people to take up those spaces, and achieved Ofsted "Good" for our Residential Special School. A generous legacy gift received in 2020/21 allowed us to make significant investment in our specialist facilities to create new learning and activity spaces and increase residential capacity. We continued to make improvements to heating, lighting and other critical infrastructure across the site.

After the restrictions of the COVID-19 pandemic we were glad to welcome other charities and organisations to our base in Exeter to work with our young people. These included rugby coaches from Exeter Chiefs, artists from Double Elephant Print Workshop, and musicians from both Wren Music and Live Music Now. All of these activities were based on requests from the young people we support but are only possible thanks to our incredible supporters.

Most importantly, we gave young people across our charity incredible opportunities to learn, develop and grow. We challenged them to take the chance to try new things and to make the most of their talents. We supported them to be resilient young adults and citizens of the world. Our incredible team of staff encouraged them to step outside their comfort zones, enabling activities like camping under the stars or our annual InFocus walk.

As a result, we ended another year celebrating young people who are ready to move on to the next stage of their lives with the confidence, enthusiasm, and skills to live as independently as possible.



Derek Fargher
Chair of Trustees



Jane Bell
Chief Executive Officer

Thank you...

InFocus Charity would like to thank:

Our Ambassadors Michael Caines MBE DL and Judi Spiers.

Jacqui Taylor of Otter Garden Centres for her continued generosity and financial support to our West Hill outdoor learning centre.

Our volunteers across our charity retail (eBay and shops in Honiton, Sidmouth, Exeter Heavitree, Exeter Sidwell Street and Exeter Cowick Street), our horticulture projects at West Hill Outdoor Learning Centre and Topsham Road, and everyone else who volunteers at our main site in so many ways.

All our partner work placement employers.

Our amazing and dedicated staff team.

The parents and carers of our young people.

Our Trustees and advisory members who give their time and expertise so generously.

Former pupils and members of the West of England School Association (WESA)

Volunteer and fundraising groups from:

Launch Online, GWR, Axewoods Co-operative, The King's School (Ottery St Mary), The Royal Navy, BNI City Wall, WSP, Forbes Barber Shop, Thomson Reuters, Fit20 Exeter, Inviron, Exeter College and Stephens Scown.

All our donors and supporters.

Generous donations from:

- The William Kenneth Hutchings Charitable Trust
- The Sterling Charity
- Exeter Dispensary Charity
- The Beatrice Laing Trust
- Northbrook Community Trust
- WSP Foundation
- National Lottery Community Fund















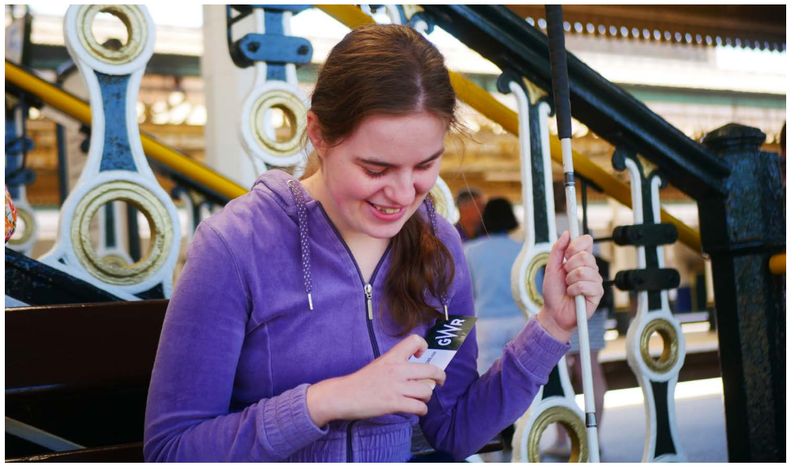


Our impact

Working together

At InFocus we achieve more for our young people when we work together.

In 2021/22 we worked with organisations from around our community on a number of projects.



Travelling by train with GWR

It's important for our College students to put their learning into practice, especially as they prepare for life after education.

A group of young people from across InFocus enjoyed experiencing train travel, Braille information cards and the Passenger Assist programme at our local GWR railway station.

Many of our students have other complex needs including learning disability in addition to their vision impairment. This means that they often find trains and stations to be noisy and sometimes scary places This is especially true if they haven't been there before or have challenges around mobility.

Our teaching staff, mobility officers and support workers were able to plan a trip away from college using our fleet of vehicles to take students to our local railway station. From there they took a train journey on the GWR mainline to put their theory into practice. All this helps them prepare to live more independently.

Accessible rugby training with Exeter Chiefs Community Coaches

Coaches from our local professional rugby club visited InFocus to learn more about what we do and the people we support. They experienced some of our therapy sessions and found out about what life with a vision impairment might be like.

On returning to College later in the year they spent time with three of our student groups over a whole term, including a session in our water therapy centre. Some of the people we support have much greater freedom of movement in the water, so it was a great way to help them to get involved with the activities.

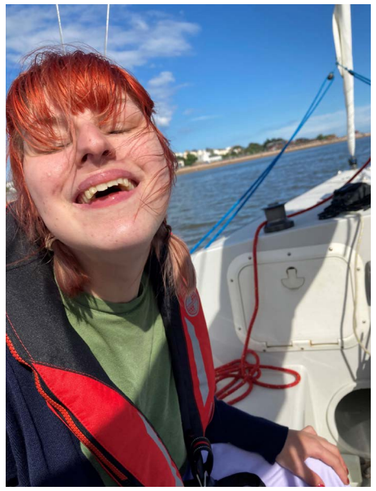
For many of our students this was the highlight of their week. The shrieks of laughter, the energy expended, and the bonds built between students and coaches were priceless.

When you ask our young people what they most enjoyed this year the answer is nearly always "the Exeter Chiefs".

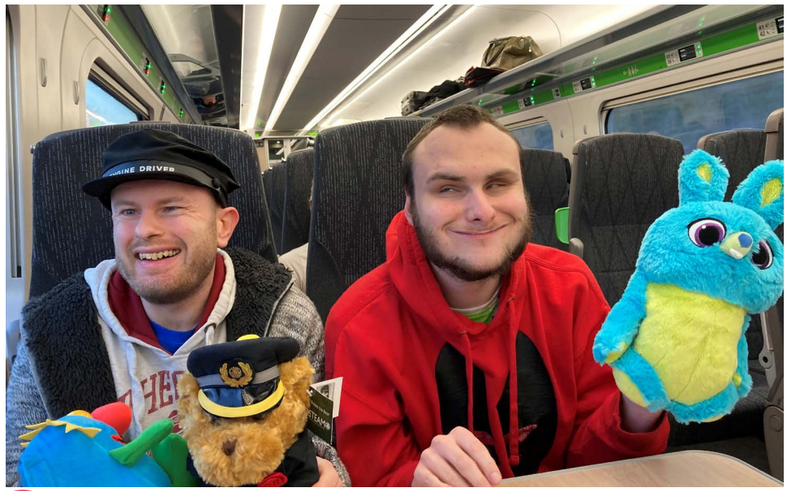














Creating a caring community

The InFocus Community Values are based on the things that our young people said were most important to them.

"A sense of belonging" and "Enjoyment and fun" are at the heart of how we work.

During the year our young people had access to fun events that developed their independence, increased their confidence, and brought the InFocus community together.

Some were celebrations of special occasions like the Diamond Jubilee Street Party. Others were activities away from InFocus like sailing on the river Exe, hiking along the estuary with friends, or travelling around the UK.

All were chosen by our young people and are an example of what's possible thanks to the generosity of our supporters and the dedication of our staff.

Celebrating independence

We prepare people to leave InFocus ready to travel in the community and making decisions about their lives.

Living in the community with just the right amount of support

Adam, Jordan and Zoe live in our Supported Living houses.

They've all finished College, and now get encouragement and support from our team of staff working in the houses. For some that means help with cooking or learning to manage their bills for the first time. Others might be looking to get into work or start volunteering.

"Sometimes it's just about having fun and following your dreams, and enjoying your passions"

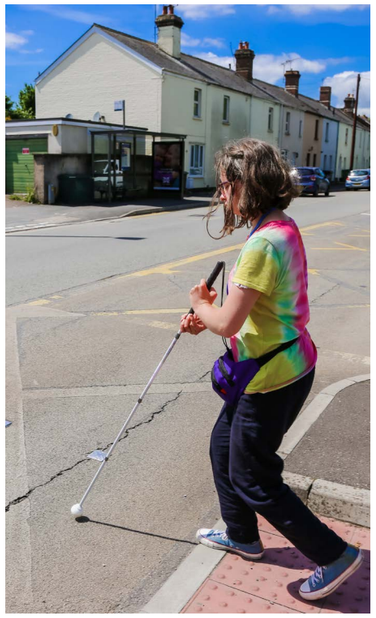
During the year Adam and Jordan visited the Dinosaurs in the Park exhibition in Exeter's Northernhay Gardens. Lots of the dinosaurs were life-sized and used animatronics to move.

Adam really loved it:

"Everyone should go and see, it was awesome, just like stepping into Jurassic World"

Adam and Zoe also enjoyed having a go at horse riding, whilst Star Wars fan Jordan visited London to attend the Comicon at the Excel (dressed in his new Snowtrooper costume).





Mobility training as a life-long skill for independence

Many vision-impaired young people struggle with mobility, orientation, and independence issues in daily life. At InFocus, we want to help young people who struggle with mobility, so that they can access their environment as independently as possible.

Mobility training is concerned with equipping visually impaired people with the knowledge, skills and attitudes that are essential for safe and efficient independent movement, that is appropriate to the learner.

Our goal is to enable all our young people to lead full lives – not just academically but socially, physically, and emotionally too. We provide mobility and orientation training to give our students the opportunity to experience activities outside of InFocus.

This allows them to make choices about where they go and what they do.

Craig's story

Craig recently completed his studies at InFocus College and a supported internship alongside his studies.

Having left College, Craig secured a new role at a local community café

Here, he developed new skills working in the kitchen. Having built up significant hospitality experience, and most importantly confidence, Craig then went on to commence a part-time paid position near to his home.

"My advice to students is to stick at what you're good at, and persevere with it! You can get there in the end with hard work".

In January we learned that Craig has landed a fantastic opportunity at a community led, not-for-profit coffee shop in South Devon.

Craig has ambitious dreams this year to complete a Baking and Cake Decorating course to one day become a professional cake decorator.

We're so proud of Craig for pursuing his passions and navigating the world of work with confidence in his abilities. Despite having a vision impairment, Craig has showed that with hard work and determination, the possibilities are endless.



Jeff's story

Jeff recently spent a year at InFocus after completing his A-Levels in a mainstream college near his home.

He has a vision impairment that affects both his eyes and he is registered sight impaired. Jeff was also quite shy around new people.

Jeff arrived at InFocus without much experience of preparing food or taking part in daily household chores. He was independently mobile in the area near to his hometown and had used a symbol cane before, but had been hit by a lack of practice and a loss of confidence which meant that he didn't go outside the house much unless he really needed to.

"In my old college I only knew particular routes. If I was going with a group of people – if they didn't go the route I knew it would completely throw me off".

The change we saw in Jeff was transformational. He has rebuilt his confidence on all the routes in his home town, and can now also travel independently on trains and buses supported by Google Maps. He's even managed to start doing his own shopping, building the confidence to ask members of the public for a bit of assistance if he needs it.

He still uses his cane if he's learning a new route, or if it's very bright outside.

At InFocus Jeff spent time working as part of the ICT support team, and within our own social enterprise eBay store and charity shops. Our Occupational Therapists supported him to build his own repertoire of basic cooking skills, and he can now confidently manage basic household tasks like sweeping up and doing his own laundry.

Jeff is now looking forward to getting into the world of work and has great plans for an apprenticeship or employment. He's passionate about YouTubing and sharing his experience of living with vision impairment, and helping people with their own mental health and wellbeing.



Life after InFocus

Young adults often move on from our services to live more independently in the community.

During 2021/22 we caught up with Craig and Jeff to find out what they have been doing since leaving our College.

Report of the Trustees for the year ending 31st August 2022

Introduction

The board of Trustees of InFocus Charity present their annual report and audited accounts for the year ended 31st August 2022 and confirm that they comply with the requirements of the Companies Act 2006, Charities Act 2011 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) – (Charities SORP (FRS 102).

The Trustees confirm that they have complied with the duty imposed on them by s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

InFocus Charity is a registered charity (registered number 1058937) and company limited by guarantee.

Objectives and Activities

Introduction

The objects of the Charity are:

The relief of persons with a vision impairment and complex needs (whether this is a physical, other sensory or cognitive impairment) by:

- Supporting the education and training of persons with a vision or other sensory impairment by such means as the Trustees think fit including (but not limited to) the provision of a day and residential education facility
- Providing care for persons with a vision or other sensory impairment and support for them to live independently in the community
- Supporting the employment of persons with a vision impairment or other sensory complex impairment

InFocus Charity supports the education, care, health and independence of persons with a vision impairment or other sensory impairment. Income is generated from:

- Local Authority fee income
- Education and Skills Funding Agency (ESFA)
- Private fee income
- Charitable activities which include income from our five charity shops, eBay shop and fundraising
- Investment income

Vision, mission and values

Our vision is a world where young people with visual impairment and additional needs are able to take their place in society, where they are valued for their contribution and their rights and independence are supported.

Our mission is to empower children, young people and adults with visual impairment and additional needs to live fulfilling young and adult lives through the delivery of a range of education, care, and support services.

To succeed in our mission we will:

- provide outstanding services centred around our young people
- make best use of our specialist knowledge about visual impairment and complex needs
- work in partnership with others
- be a resilient, innovative and ambitious organisation and a great employer

Our Operational Values as a staff team are:

- Together everyone achieves more (T.E.A.M.)
- Learning happens everywhere
- Even better if...
- Celebrate what you want to see more of

The Community Values (things important to our young people) are:

- The right support to learn and develop
- A sense of belonging
- Enjoyment and fun
- Respect and kindness

Activities

In 2021/22 the charity supported:



39 students in education who attended School (11-16 years) and College (16-25 years)

Young people in education attended InFocus School and College for 38 week, day and residential placements (full or part time). We continued to offer split placements (working in conjunction with other providers) and supported internships (combining education, employability skills training and work experience as part of a stepping stone towards paid employment)

11 young people who thrived in our supported living accommodation

Residents in supported living accommodation are encouraged to be as independent as possible, with just the right amount of support. This year they followed their dreams and enjoyed getting out and about in the local community and further afield. One of our residents was supported to move on from our provision.

19 young people living in St David's House residential care

St David's is a group of three adapted lodges set in beautiful grounds at the edge of Exeter. Young adults can access some of the InFocus shared facilities. They also enjoy exploring the local area now that COVID-19 restrictions have lifted.

During the year one of our residents was supported to move away from our support and begin the next chapter of his life away from Devon.

10 people at Jigsaw, a community service for young adults

Jigsaw is a place where young adults living the community can find friendship and enjoy a range of activities with others.

During the year we supported one of our College students to begin a gradual transition into community services.



Everything we do is made by possible by a dedicated team of specialist staff that includes:

- Professional therapists offering speech and language, physiotherapy, occupational therapy, music therapy and psychological support
- Rehabilitation Officers of the Visually Impaired (ROVI) team
- Vision Impairment Advisory Team with a specialist knowledge of VI and CVI
- Nurses and health care assistants, working together with local specialist visiting clinics and GP services
- Tutors and teachers qualified and experienced in teaching vision impaired students, supported by a team of specifically trained and qualified team leaders and enablers, in the classroom and in the residential student houses
- All our staff who support the safe and effective running of the charity

"The teenagers and young adults we support face huge barriers to learning, living and taking an active, independent place in their communities."



Achievements and Performance

Our strategic plan

2021/22 is the third year of our five-year strategic plan. The 2019-2024 Strategic Plan set out ambitious plans for InFocus Charity (WESC Foundation at the time) and how we intend to grow our services and increase the positive impact for our beneficiary group – children, young people and adults with vision impairment and complex needs.

The plan sets out five key objectives, underpinned by a financial strategy and a marketing and communication strategy. It describes how over the five years we will make sure we get the basics right, whilst reaching towards improvement, innovation, and expansion.



Achievements in 2021/22

Objective 1

To offer education and learning opportunities to young people and adults with vision impairment and complex needs that enables and supports them to live their best life

During the year we strengthened our vision impairment advisory team with the appointment of a new lead advisory teacher, Braille teacher and Braille/tactile resources technician. They have already had an impact across the College.

We welcomed our new Principal, Jason Ryder, in August 2022 who will be working alongside Martyn Cox, Interim Principal until Martyn leaves at the end of October 2022. Jason will commence his role as Principal from the beginning of Autumn term 2022 and will continue to embed the new curriculum and the College improvement journey.

The College was re-inspected, and whilst we were not able to move to Ofsted "Good", the inspectors did identify where clear progress was being made. Rapid improvements have been made across education, including a revised curriculum for College. This now focuses on preparation for adulthood and functional work skills, all based around a student's "voice and choice".

InFocus supported the final students from InFocus school to transition to our College and other destinations. From September 2022 all our students will be educated in our specialist Post-16 College.

Objective 2

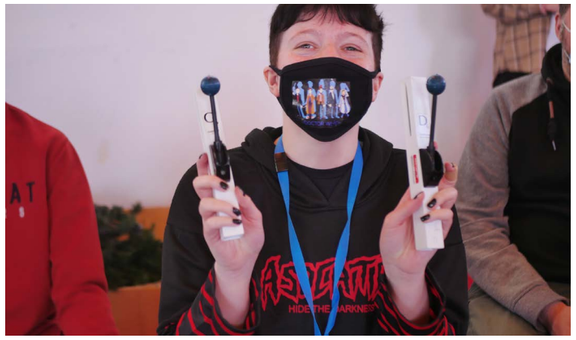
To support young people and adults to live a fulfilling life by providing a range of adult care and support services in the community

A loan has been agreed in principle with CAF Bank to purchase a second care home in Devon for up to 5 young adults. Whilst a number of properties have been viewed, we are yet to find suitable premises. This continues to be a priority and we hope to secure new premises in 2023, ready to open in 2023/24.

Substantial refurbishments to existing facilities were completed which enabled us to expand and create 7 additional spaces in Jigsaw. The service will be operating at increased capacity from September 2022.

Supported Living will be full across four properties from September 2022, and young adults continue to thrive there. A review will take place in early 2022/23 with a view to future expansion.

The therapy team now works from the heart of the College campus and is better integrated into the College learning day. However, we are still struggling to recruit nurses into the Health and Therapy team.







Objective 3

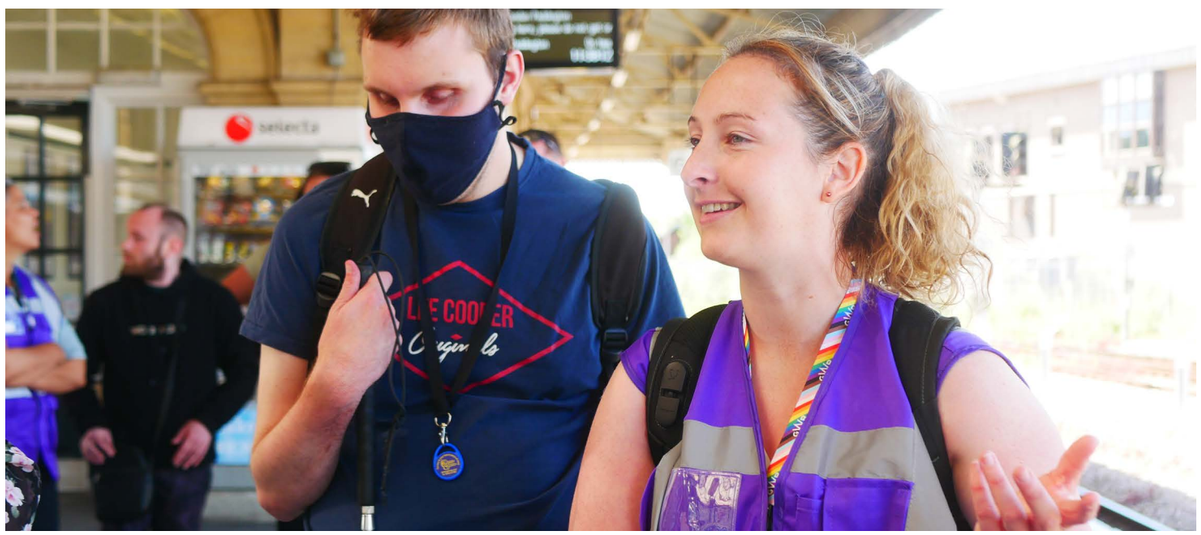
To share our knowledge and resources with our local community, professionals and the sector so more people can benefit from our work and expertise

InFocus commissioned an independent feasibility study to explore the demand for a new service for vision impaired adults living in the community. It found a lack of service in this area, but also a lack of funding to initiate anything new. The skills centre will now be developed as part of our College offer, with provision available to the local community as appropriate.

We promoted our CVI Range Assessments at external events and through our digital channels. In 2021/22 we carried out four new external assessments.

In-house training around supporting people with vision impairment has been reviewed and updated and rolled out to all InFocus staff and trustees. It is now available to external partners and professionals within the sector.

InFocus takes part in the Devon and Torbay VI Network. We also shared our knowledge with partners including Exeter Chiefs Community Coaches (to help prepare for service delivery with our young people) and training staff from GWR's Passenger Assist programme. Through this work we have helped to make sure that all people with vision impairment can get the best support when travelling into Devon on the rail network.



Objective 4

To modernise and develop the InFocus living and learning spaces on our site to meet the needs of young people now and in the future

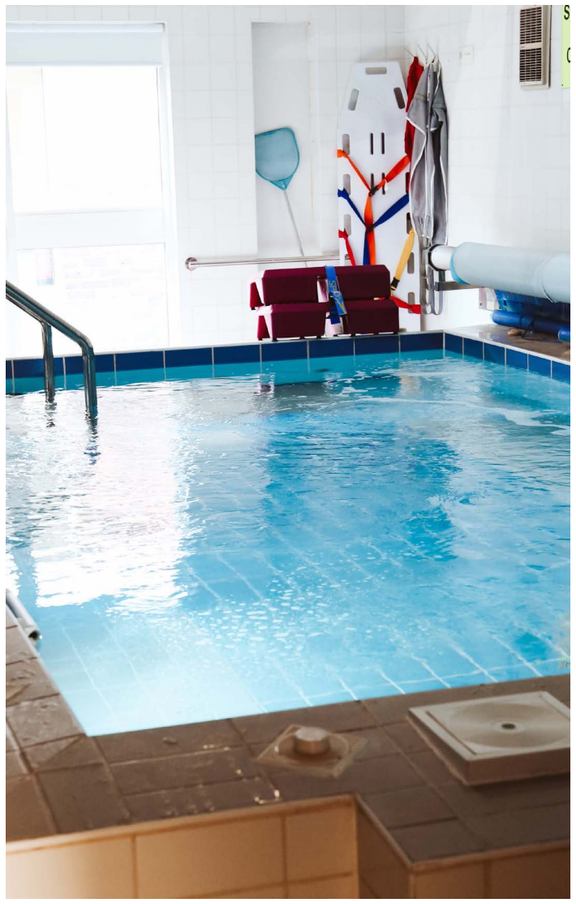
The Burrington Bungalow has been completed, and refurbished accommodation in the Slade Flat has now opened. This has added seven new spaces to the student village.

Living spaces are now more homely and practical for our young people to enjoy. A new bathroom and lounge in Nell Arran have added to our accessible facilities, complete with in-room hoisting.

New learning spaces have also been created for specific activities. This includes the Skills Centre training kitchen and creative spaces, and using the Hub as a resource room and common room for InFocus College. During the summer substantial improvements to the College Hall included a new floor, new heating system and a lowered ceiling. This project also included enhancing the acoustics within the hall and creative a better sensory environment for the complex needs and vision impairment of the young people we support. This means that the hall is now used as a flexible dining, therapy and activity space.

A new welcome area for College students and improved wayfinding are now in place around the site. Land management and facilities management now work together as one team to develop and manage our grounds.

These capital projects were funded from the estate of one of our late supporters, Mrs Golding. There was also new furniture, paid for by a gift from the W.K. Hutchings Charitable Trust, which has turned the College Hall into a pop-up dining facility.



We also completed electrical works in the hydrotherapy pool using funds from charitable trusts, and refurbished part of St David's House using private donations.



Objective 5

To be a well led, effective, safe and sustainable organisation and a great employer

New marketing and fundraising staff were appointed during the year as part of the Trustees' investment in engaging with local and regional funders, and reaching out to potential users of our services.

We now have a regular presence in networking groups in the city (contributing over £10k in year to support our work).

The new InFocus branding and associated platforms have helped increase our network of supporters.

We took the opportunity to strengthen our leadership team and redefine areas of responsibility.

Safeguarding is now judged as effective (Ofsted College inspection report, April 2022). Ofsted recognised the way that safeguarding has been prioritised within the organisation and the work that has taken place to develop a secure culture of safeguarding across InFocus.

Recruitment remained a challenge throughout the year, despite several recruitment campaigns. The Trustees took the decision during the year to apply a pay award from September 2022 (excluding Senior Management) to support staff with the continued increase with the costs of living. This decision was taken despite only a moderate fee increase from September 2022.

InFocus continue to invest in technology and the ICT infrastructure which has been substantially improved over the last two years. InFocus achieved Cyber Essentials and IASME Governance for the fourth year. Following development work within the MIS data management system we plan to move all care plans to an electronic version during 2022/23.





Objectives for 2022/23

Introduction

There are several key themes for our 2022/23 objectives, each with objectives for what we want to have achieved by the end of the year.

Our people

Our College, health, therapy, marketing, fundraising, and catering teams are fully staffed.

We have reduced our reliance on agency staff so that 90% of people working in residential care are InFocus employees.

The staff survey has been completed and the results show that the revised Staff Forum is effective.

A remuneration policy is in place.

Timely compliance with our training programme is 100%, attendance at training has improved (compared to 2021/22), and the impact of training is measurable.

A Trustee board of at least 10 members is in place.

Development projects

The Skills Centre is having a positive impact on student experience and outcomes.

More residential spaces have been refurbished across College, Mulberry Lodge and Supported Living, and there is a long term plan to fund the improvement of existing spaces and increase capacity.

The new care home has been purchased and equipped ready for occupation in 2023/24.

A plan is in place to expand Supported Living during 2023/24.

The new ICT connection to St David's House and the electric gate site access system are operational.

There is a programme of cyclical maintenance and summer works.

Operations and commercial

We have reduced our usage of gas and electric (number of units used compared to 2021/22).

The total profits from charity retail, and profits from commercial catering, have increased.

Our West Hill Outdoor Learning Centre is running a profitable forest school and is delivering an ongoing programme of income-generating activities.

There is an achievable plan to raise £300k of unrestricted fundraising income over the next two years.

The level of reserves meets the amounts identified in the Reserves Policy.

Quality of provision

Learning is delivered according to the new curriculum that helps prepare young adults in College for adulthood. It is fully embedded across all learning pathways (evidenced by internal audit).

InFocus College is judged to be making significant progress at the next monitoring visit (Ofsted).

Every College student has had meaningful access to work preparation and work experience.

There is measurable impact of therapeutic input for each young person.

Our VI practice in classrooms has continued to improve and the impact is measurable.

Active Support is at the heart of our College Residential support team's approach to care (evidenced by internal audit), and has made a measurable impact on our students.

St David's House is rated Outstanding and College Residential is Good or better (CQC).

Safeguarding is deemed effective across all inspections (evidence from inspection narratives). The new lockdown procedure has been implemented and tested. There is 100% compliance with the timelines for external referrals.

Operational improvements

Our admissions and assessment process has been reviewed and is supported by a new "marketing for admissions" strategy

Referrals for our community services have increased.

We have effective links with VI networks and organisations (membership, regular attendance at meetings, communications from networks and organisations show strong link with InFocus).

We have shared our offer more widely (including offering more external assessments, and a published external training offer for supporting people with complex needs and VI/CVI) and increased our beneficiary numbers.

Catering for young people is appropriate and promotes independence (according to feedback from young people and the staff who support them), has less waste and is more cost-effective.

ICT infrastructure improvements are complete.

The technical link between the HR and payroll systems has been reviewed and is working effectively.

Finance and Risk

Income and Expenditure

The cost-of-living crisis began to take hold during the second half of the 2021/22 year and has continued to have an impact on everyone's way of life and our charity's income and expenditure.

The end of year financial statements show a consolidated income for the year of £8,334,949 with expenditure totalling £7,964,803

The end of year consolidated accounts including net realised and unrealised gains from investments reported a surplus of £333,519. This was greater than previously budgeted and was a result of a number of factors:

Staffing

Recruitment and retention continued to be a challenge during the year, and we saw staff leaving for better-paid roles in other sectors as the energy crisis and other cost-of-living challenges took hold. There were key roles that remained unfilled at the end of the year. These ongoing vacancies and a rise in COVID-19 cases resulted in shifts that required filling through overtime and/or agency staff.

Agencies also felt the impact of the same challenges which resulted in a reduction of agency staff being available, many vacant shifts were covered internal through overtime and not through agency staff so avoiding the considerably agency on-costs.

Social Enterprise

All charity shops were open at the start of the year following the removal of previous COVID-19 restrictions. Long-term sickness and other staffing issues caused an increase in costs for some of our shops, and reduction in trading hours for another.

Stock levels increased, partly thanks to targeted business networking across Exeter and East Devon. This helped sales on our eBay platform as well as providing higher-value items to all our charity shops. We also benefitted from stocking high-value vintage and retro items under a new brand.

Sales benefitted from a shift in attitude towards buying used items, as well as consumers changing their shopping behaviour as the economic pressure increased towards year end. At the end of the year social enterprise achieved an overall gross income of £474,673 against a budget of £434,489 (including Gift Aid).

Fees

The fee increase (delayed from 2020/21) was implemented at the start of the year. However, securing the increase proved challenging with some local authorities, despite the extended notification and delayed implementation from 2020/21. The impact of this was that many fees were not agreed or invoiced until later in the term, despite the students returning at the beginning of term. This had a negative impact of cashflow. In addition, some packages were adjusted in-year which resulted in a reduction of expected fee income.

Due to staffing levels, we have been unable to offer the additional ad hoc respite which has resulted in a significant reduction in respite income compared to previous years (pre-COVID). During the year the target income for respite was reduced from £290,000 to £124,539 and achieved an actual end of year income of £115,187. We hope to return to offering the additional respite during 2022/23 as staffing levels improve.

WESC Enterprises

The facilities hire fees lost during 2020/21 but this returned to pre-pandemic levels in 2021/22, primarily driven by the return of groups hiring the swimming pool.

Plymouth University students gradually returned to site, but in lower numbers than before the pandemic. This, combined with the cost-of-living pressures on our own staff, prevented further growth in sales in the InFocus café.

At the start of the year, WESC Enterprises predicted a surplus of £67,754. At the end of the year the recorded income was £304,732 with expenditure of £217,613 giving an end of year surplus of £87,119. The Board of WESC Enterprises plans to Gift Aid this surplus to InFocus Charity.

Lease properties

As advised by the Auditors, InFocus instructed Stratton Creber Commercials to carry out a revaluation of the investment properties which are currently leased to Plymouth University. The valuation resulted in an unrealised recognised gain of £92,500.

Fundraising

We were unable to fill two critical fundraising roles for most of the the year, resulting in redued costs of fundraising. Despite this we exceeded the income target for unrestricted fundraising through a series of challenge events, corporate engagement and grants from charitable trusts.

Unrestricted fundraising realised an income of £107,493 against a predicted target of £65,000.

Restricted fundraising realised an income of £36,637 against a predicted target of £145,000.

The cost of fundraising for the year is £33,502.

Reserves and financial health

The Board of Trustees receive monthly management accounts and key performance indicators to ensure oversight of the finances, budgets and expenditure against budgets together with cash flow, an analysis of debtors and creditors and other key factors which influence our financial well-being.

During the year there are two budget reforecasts to ensure that the budget remains on track as much as possible. During this process the Director of Quality and Business Resources (Director of Operations from 1 August 2022) and Finance and Payroll Manager meet with all budget holders to review in-year spending.

Restricted funds are regularly considered by members of the Executive team. They review applications made for specific projects or equipment which directly benefit the young people at InFocus Charity using funds raised that are restricted to certain areas of activity.

The InFocus Charity reserves policy states that we should aim to hold unrestricted reserves of:

4 months Operating Reserves (free reserves)	£2,500,000
Death or loss of contract for service user (designated Funds)	£200,000
Site Improvement (designated Funds)	£500,000
Total target reserves including designated funds)	**£3,200,000**

InFocus Charity calculates operating reserves (free reserves) as that of total charity reserves less tangible fixed assets and restricted reserves. As of 31st August 2022 total free reserves were £2,331,529, the operating reserves on the above agreed calculation basis were just over 3.7 months (excluding designated funds). Trustees remain mindful that our current levels are just below the agreed 4 months operating reserves and increasing this remains a priority for the Trustees and Executive team.

In addition to increasing our reserves in line with the InFocus reserves policy, the Trustees are mindful of the effect the increased cost-of-living is having to monthly operating costs. As of the 31st August the average monthly operating costs were just over £660k. During 2022/23 the reserves policy will be reviewed to reflect the ongoing increases.

The Trustees continue to monitor the ongoing impact of the increased cost-of-living and rising energy prices. The Trustees have agreed a rolling three year forecast and will continue to monitor in-year performance through monthly management accounts.

Increasing the number of students in College remains a priority. We still intend to purchase, staff and open a second residential care home in 2022/23, as well as complete a review of supported living accommodation ahead of possible expansion. All of these areas will have a positive impact on the financial position of InFocus. In addition, we will be reviewing our income generating activities to ensure that these sources of revenue continue to make a contribution to our work with the young people we support.

During 2022/23 we will continue to review energy saving solutions across the site.

The Board monitors financial resilience and currently maintain a reasonable level of reserves. Taking the information available into consideration the Trustees are satisfied that there are no material uncertainties around the ability of InFocus Charity and WESC Enterprise to continue as a going concern for at least the next 12 months.

Investments

Cash flow was a concern at the start of the year as a result of the delayed fee increase planned for 2020/21 and a delay in local authorities agreeing the revised fees. The Trustees agreed a drawdown of £300k from the short-term income & reserves fund in December 2021 to ease cashflow concerns. The long-term investments saw a positive start to the year however the impact of the cost-of-living increases and the geopolitical situation in Eastern Europe has seen volatilities within the investment markets.

Trustees remain positive about the management of the long-term investments and the overall performance since inception of the investments held with Sarasin and Partners:

	Value as of 31 August 2021	Value as of 31 August 2022
Total value of investments held with Sarasin and Partners	**£1,670,457***	**£1,231,215**

* This includes a dividend payment of £11,347 which was paid out post year end in 2021/22.

The Board remain confident that the funds are being effectively actively managed by Sarasin and Partners and are in accordance with InFocus Charity's investment policy.

Pension Obligations

Staff are ordinarily enrolled in one of three principal pension arrangements as employees of InFocus Charity. The InFocus Pension schemes are with AVIVA (previously Friends Life, now closed to new entrants), NEST and the Teachers' Pension. As of 31st August 2022 there are 9 staff in the Teachers' Pension, 22 are in AVIVA, 161 are in NEST pension scheme and 1 employee has individual pension arrangements. All details of the commitments under the pension schemes are contained within note 27 of the financial statements.

Depreciation

During the year and in consultation with PKF Francis Clark, management reviewed and reclassified certain fixed assets. This resulted in a reduction in the overall annual depreciation charge of £195k compared with the 2020/21 figures which had a positive impact to the end of year statutory surplus. Further details are shown in Note 16. An in-year correction has been applied to rectify historic allocation of depreciation against fixed asset funds.

Principal risks and uncertainties

The Board of Trustees are responsible for the overseeing of risks faced by InFocus. The risk register is reviewed three times a year by the Business Affairs Advisory Committee with any recommendations for changes being agreed at the Board.

Detailed analysis of the risks is delegated to the Executive team. These are identified, assessed and controls established to mitigate the risk.

The principal risks that the Board of Trustees identified during 2021/22 are:

Staffing

The pandemic caused many people to think about their lifestyles and working habits. Many people left the workforce. The agency staffing anomaly (see above) contributed to an increase in the end of year operating surplus this year. The decision to increase salaries from September 2022 started to see an improvement in recruitment but without a guarantee of fee uplift we are simply unable to sustain increases in staff salaries year on year. This makes it difficult for the care sector (including InFocus) to compete with employers in other sectors like supermarkets.

These factors continue to challenge our recruitment and retention of staff. We saw young people at InFocus kept safe, and making progress in 2021/22, but so much of what we do relies on recruiting and retaining the best staff. Without them we risk compromising the quality and availability of our provision.

Work is underway to review and improve staff engagement and retention (through remuneration, benefits and culture). We have invested in recruitment, and reviewed our onboarding process. We hope that this work will help to mitigate this risk.

Student Numbers

Impact of the SEND Review

The SEND Review green paper was published in March 2022. Its primary focus was on school education without addressing SEND provision in Further Education (FE). Two issues of concern stood out from the paper:

The proposed creation of fee "bands" would cause challenges around costing the individualised care packages that our vulnerable young people often require. Also, parents' role in helping to identify and name a provision for their children could be at risk.

Local Authority commissioning

In 2021/22 we found some of our commissioning authorities were unable to agree any kind of inflationary increase in fees to help deal with rising costs. In some authorities there is also a constant need to prove value for money when placing in independent specialist provision like InFocus College.

Within the residential adult social care we found local authorities were more proactive with regards inflationary yearly uplifts.

We anticipate that the challenges around inflationary increases to continue, and will engage in early conversations regarding proposed uplifts for future years.

Feeder schools

The InFocus School closed in July 2022. Parents across our sector had become reluctant to send young children away from home to a residential special school setting. Local authorities have also been more reluctant to fund school-aged children in specialist settings like InFocus.

Although numbers had been in decline over many years it was still a source of students who would naturally transition into InFocus College. Our marketing strategy for 2022/23 includes plans to develop partnerships with new feeder schools to ensure that student numbers at InFocus College continue to grow.

What we're doing

In 2022/23 we will agree a new marketing for admissions strategy to help us grow our beneficiary numbers across our services (including College). This will include reviewing the messaging around the cohort of young people we support. We know that some parents of children with a vision impairment don't initially thing about us; they see their child's additional needs as the thing they support day to day with the vision impairment often being missed or ignored.

Evidencing value for money and quality of provision will be key in helping to positively influence the number of young people accessing services at InFocus.

Quality of Provision (Ofsted Grades)

An inspection of our residential education provision by Ofsted judged it to be Good.

InFocus School closed at the end of the Summer Term 2022 following a decision by the Trustees in 2021.

A full inspection of InFocus College in April 2022 judged "Behaviours and attitudes" and "Personal development" to be good, but that "Quality of education" and "Leadership and management" still required improvement. Areas of progress were recognised, but we also know that we need to ensure our curriculum is appropriate as we move towards being a college-only education provider. There are effective improvement plans in place for the College, including embedding a new curriculum. All are tested through internal audit, learning walks and external scrutiny from Trustees, external advisors and other education and care leaders.

Risk of cyber attack

The Trustees recognised the heightened risk of cyber-attack, evidenced by the increasing number of incidents across all sectors. We continue to maintain IASME Governance and Cyber Essentials which is a recognised standard that assesss organisations against five basic security controls. During the year we implemented mandatory cyber security training for all staff.

A disaster recovery plan is in place, together with a business continuity plan. Both documents are reviewed regularly.

InFocus now has cyber insurance in place, together with appropriate and relevant anti-malware protection. We also engaged a third party to carry out penetration testing on our systems.

Energy crisis

Increased utility charges will have a significant impact on our budget and financial priorities, and also could threaten our ability to operate parts of our site.

We aim to reduce our energy consumption on site during the year (based on units used). High-cost heaters have been removed, and usage is being monitored across the site (especially opportunities for water leaks). Staff are actively encouraged to be considerate of energy use and to recommend energy-saving measures, whilst lighting is gradually being replaced with energy-efficient options. We have reviewed areas where changes can make a positive change such as new covers for the pools on site.

Conclusion

Many of the principal risks from 2021/22 will continue to challenge us during the coming year. It is critical that we continue to reduce our energy use, develop new and existing revenue streams, and develop our fundraising income to support the financial challenges our sector faces. Our services need to demonstrate both quality and value for money if we are to increase the number of people that the charity supports. This is particularly important in our education provision. Finally, our team of expert staff and a resilient digital infrastructure are both critical to our day-to-day operations.

The Trustees will continue to monitor these risks through a revised Risk Register from Autumn 2022.

Structure, Governance and Management

Board of Trustees

At the end of August 2022 InFocus Charity had 7 serving Trustees chaired by Derek Fargher who was appointed Chair in December 2021.

During the year three Trustees resigned (one had reached the end of their term and two for personal reasons) and we recruited two Trustees. There are two Trustees who will reach the end of their terms of office during the coming two years and we are actively recruiting new Trustees with relevant experience to provide effective governance. As a result of a Trustees skills audit completed during 2021/22 the Board are aware of the skills and expertise required to strengthen the Board.

The Board has three sub-committees which each met three times during the year. On each committee there are nominated Trustees and each committee is Chaired by a Trustee. The committees are:

- Adult Services Advisory Committee (Chair: Briony Dillon, Trustee)
- Education Advisory Committee (Chair: Andrew Daniel, Trustee)
- Business Affairs Advisory Committee (Chair: Tim Williams, Trustee)

During 2021/22 the Trustees held:

- Six Board meetings
- Three sub-committee meetings for each advisory committee
- One Annual General Meeting

Trustees also actively engage in training which includes mandatory safeguarding training.

InFocus Trustees as at 31 August 2022 were:

- Derek Fargher (Chair)
- Pam Marsden
- Andrew Daniel
- Angus McNicol
- Briony Dillon
- Bradley Horn
- Alex Clark

All Trustees give of their time freely and no remuneration was paid in the year.

Expenses can be reimbursed. The Board of Trustees conduct their business in line with the Charity Commission Governance Code.

Legal Structure

InFocus Charity is a company limited by guarantee registered in England and Wales with company number 06928379 and charity number 1058937-1.

InFocus Charity is linked by the Charity Commission for accounting and reporting purposes with InFocus Charity (West of England), an unincorporated charity registered in England and Wales with charity number 1058937 and which previously undertook the operations of InFocus. The trustees of InFocus Charity are also the only trustees of InFocus (West of England). InFocus Charity (West of England) is currently the main reporting charity for the purposes of the Charity Commission although this charity is now dormant with all InFocus assets being held by, and all operations being conducted through InFocus Charity.

Executive Team

The Board of Trustees delegates the operational management of InFocus Charity to its Chief Executive who works with an Executive team, as of the 31st August 2022 these were:

- Jane Bell, CEO
- Jane Nutt, Director of Operations, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Martyn Cox, Interim Principal.
- Jason Ryder, Principal (appointed 30/08/2022)
- Laurence Blyth, Director of Income Generation and Business Development

Staffing

On 31 August 2022 InFocus Charity was employing 226 staff (including 34 bank staff) (158.5 FTE). As is the case elsewhere in the care sector recruiting support staff remained a challenge despite increasing resources for staff recruitment.

InFocus is required by law to publish an annual gender pay gap report, based upon a snapshot date of 5th April annually.

Mean Gender pay gap: The difference between the mean hourly rate of pay of men and women is –8%

Median Gender Pay Gap: There is –2.8% difference between the median hourly rate of pay for men and women.

No bonus payments are paid to InFocus employees. We do not operate a performance related pay system. Our principles are to pay our staff a fair salary that is competitive with the charity sector, proportionate to the complexity of each role and responsibility and in line with our charitable objectives.

Equality, diversity and inclusion

InFocus is committed to working towards the vision of a world where people who are blind and partially sighted enjoy the same rights, responsibilities, opportunities and quality of life as people who are sighted. We also recognise that people are not all the same, that people are different and have different needs and experiences.

InFocus respects and welcomes the diversity of experience and background of all the people who work for and with us. As part of this commitment InFocus continues to retain its status as a Disability Confident Employer.

The young people who attend InFocus are visually impaired and many have additional disabilities and come from a range of cultural and minority backgrounds. Our prime objective is to enable all our young people to reach their personal potential in a happy, challenging and caring environment that acknowledges their individual strengths and challenges. Part of how we do this is living out our community values of “a sense of belonging” and “respect and kindness”. We regularly promote and educate our young people about events and customs from other cultures and faiths. Support across our services adapts to meet the needs of our students (e.g. facilitating access to places of worship, or adapting diets to reflect different cultures.

Fundraising

Fundraising was overseen by the Head of External Affairs. The main fundraising activities were: applications to charitable trusts and foundations, sponsored challenge events, and approaches to individuals.

A professional fundraiser assisted InFocus in preparing applications to charitable trusts for part of the year (covering vacancies in the fundraising team). Their work was monitored through regular meetings and discussions with the Head of External Affairs. All communication with charitable trusts (including submission of applications) was carried out by staff directly employed by InFocus.

No fundraising was carried out by commercial participators.

InFocus Charity is registered with the Fundraising Regulator and subscribes to the Code of Fundraising Practice. It sets the standards that apply to fundraising carried out by all charitable institutions and third-party fundraisers in the UK. This includes practice on accepting donations from vulnerable people (including those who may not have the capacity to make an informed decision) and the creation of proper fundraising materials that do not mislead (or are likely to mislead) members of the public.

No complaints about fundraising activity were received during the year.

WESC Enterprises

InFocus Charity has a wholly owned subsidiary called WESC Enterprises. All trading that is not aligned with our core objectives is carried out by WESC Enterprises. WESC Enterprises is chaired by Derek Fargher.

As of the 31 August 2022 the WESC Enterprises Board consisted of:

- Derek Fargher - Trustee, Chair of WESC Enterprises
- Angus McNicol - Trustee
- Laurence Blyth - Director of Income Generation and Business Development, InFocus Charity
- Jane Nutt - Director of Operations, Company secretary for InFocus Charity and for WESC Enterprises.

This Trustee report is therefore a consolidated Directors’ report relating to InFocus Charity and its subsidiary WESC Enterprises. However, the greatest emphasis for this report is the activities of InFocus Charity as a charitable organisation.

Reference and administrative details

Registered charity name: InFocus Charity

Charity registration number: 1058937 **Company registration number:** 06938379

Registered office: Topsham Road, Countess Wear, EXETER, EX2 6HA

Trustees:

- Derek Fargher (Chair until 13/9/22)
- Pam Marsden (appointed 10/02/2022, Chair from 13/9/22)
- Angus McNicol
- Andrew Daniel
- Briony Dillon
- Bradley Horn
- Alex Clark (appointed 31/03/2022)
- Carol Edworthy (resigned 21/09/2022)
- Christopher Knee (resigned 09/12/2021)
- Tracie Coultas-Pitman (resigned 01/03/2022)
- Tim Williams (resigned 14/07/2022)

Sub-committee advisory members:

- Lucy Woolcock (Adult Services Advisory Committee)
- Catherine Rees (Education Advisory Committee)
- Anne Bilham (Adult Services Advisory Committee, resigned 05/09/2022)

Ambassadors: Michael Caines MBE • DL Judi Spiers

Chief Executive Officer: Jane Bell

Executive Team:

- Maureen Biss (Director of HR and Enterprise, resigned 31/07/2022)
- Jane Nutt (Director of Quality and Business Resources until 31/07/2022, Director of Operations from 1/08/2022)
- Marc Phillips (Director of Care and Support Services)
- Martyn Cox (Interim Principal)
- Jason Ryder, Principal (appointed 30/08/22)
- Laurence Blyth (Director of Income Generation and Business Development, appointed 1/08/2022)

Company Secretary: Mrs J Nutt

Auditors: PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, EXETER, EX2 7XE

Legal advisors:

- Bates Wells, 10 Queen Street Place, London EC4R 1BE
- Womble Bond Dickinson (UK) LLP, Ballard House, West Hoe Road, PLYMOUTH, PL1 3AE
- Tozers LLP, Broadwalk House, Southernhay West, EXETER, EX1 1UA
- Bright (South West) LLP, Studio 5-11, 5 Millbay Road, PLYMOUTH, PL1 3LF

Investment Managers: Sarasin and Partners, Juxon House, 100 St Paul's Churchyard, LONDON, EC4M 8BU

Bankers:

- National Westminster, 59 High Street, EXETER, EX4 3DP
- HSBC, 38 High Street, EXETER, EX4 3LP

Insurance: Venture, Bank House, Burlington Road, Redland, BRISTOL, BS6 6TJ

Statement of Trustees' Responsibilities

The Charity Trustees (who are also Directors of InFocus Charity for the purposes of Company Law) are responsible for preparing a Trustees' Annual Report and 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 Group and of the incoming resources and application of resources, including the Income and Expenditure, of the charitable group 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 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 Charitable Company will continue in operation

The Trustees are responsible for keeping proper 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. The Trustees are also responsible for safeguarding the assets of the Charity and the Group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- The Trustees, having made enquiries of fellow Directors and the group's auditor that they ought to have individually made, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees approve the Trustees' Annual Report, including approval in their capacity as company directors of the Strategic Report contained within it, on 8 December 2022.



Derek Fargher, Chair of Trustees

Independent Auditors Report

to the Members of InFocus Charity for the year ended 31 August 2022

Opinion

We have audited the Financial Statements of InFocus Charity (the "Charity") for the year ended 31 August 2022 which comprise the Group Statement of Financial Activities, Group and Parent Company Balance Sheets, Statement of Consolidated Cash flows and notes to the Financial Statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and charity's affairs as at 31 August 2022 and of its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (GAAP)
- 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the Annual 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.

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, (which includes the Strategic Report and Directors' report prepared for the purposes of company law) for the Financial Year for which the Financial Statements are prepared is consistent with the Financial Statements; and
- The Strategic Report and Directors' Report included within the Trustees' report have 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 35, the Trustees (who are also the Directors of the Charity 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 they 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.

Our 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. Mis-statements 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:

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the industry in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for indication of any regulations and certification in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity Legislation, Ofsted, compliance with the Care Quality Commission ("CQC"), safeguarding, health and safety regulations and The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We discussed with management and trustees how the compliance with these laws and regulations in monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material mis-statement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year, of which there were none.
- Reviewed audit documentation from the CQC to confirm compliance with standards, and ensuring continued registration with the CQC through the CQC website.
- Discussed with the Health and Safety Officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").
- Review of the group's GDPR policy and enquiries to the Data Protection Officer as to the occurrence and outcome of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none. We evaluated the risk of fraud through management override. The key risks we identified were management bias in accounting judgements and estimates. We also evaluated the risk of fraud through misapplication of grant funding.

In response to the identified risk, as part of our audit work we:

- Audited the risk of management override of controls, including through testing journal entries and other adjustments or appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business of which there were none.
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material mis-statement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the event and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material mis-statement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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 auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephanie Henshaw (Senior Statutory Auditor)

For and on behalf of

PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor
Centenary House,
Peninsula Park
Rydon Lane,
Exeter, EX2 7XE

Date: 16th December 2022

Accounts and Financial Statements

Consolidated Statement of Financial Activities (including Income and Expenditure Account)

31 August 2022

	Note	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds £
Income and endowments					
Donations and legacies	**4**	158,380	36,637	**195,017**	721,186
Charitable activities	**5**	7,581,319	35,398	**7,616,717**	6,644,403
Other trading activities	**6**	304,732	-	**304,732**	191,227
Investment income	**7**	30,742	-	**30,742**	45,682
Other income	**8**	156,547	31,194	**187,741**	151,098
Total income		8,231,720	103,229	**8,334,949**	7,753,596
Expenditure					
Expenditure on raising funds	**9**	240,645	-	**240,645**	245,765
Expenditure on charitable activities	**10**	7,546,023	178,135	**7,724,158**	7,694,005
Total expenditure		7,786,668	178,135	**7,964,803**	7,939,770
Net unrealised gain / (loss) on revaluation of fixed assets	**12**	92,500	-	**92,500**	-
Net realised and unrealised gains / (losses) on investments	**12**	(129,126)	-	**(129,126)**	128,807
Transfers between funds		(560,597)	560,597	**-**	-
Net income/(expenditure) and net movement in funds		(152,171)	485,691	**333,520**	(57,367)
Reconciliation of funds					
Total funds brought forward (2021)		8,141,094	1,115,742	**9,256,836**	9,314,203
Total funds carried forward		7,988,923	1,601,433	**9,590,356**	9,256,836

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

Balance Sheet

Year ended 31 August 2022

	Note	2022 Group	2022 Charity	2021 Group	2021 Charity
Fixed assets		**£**	**£**	£	£
Tangible fixed assets	**16**	**6,291,302**	**6,291,302**	6,246,538	6,246,538
Investments	**17a**	**1,229,929**	**1,230,029**	1,659,110	1,659,210
Investment properties	**18**	**515,000**	**515,000**	422,500	422,500
		8,036,231	**8,036,331**	8,328,148	8,328,248
Current assets					
Debtors	**19**	**390,861**	**374,739**	798,663	865,962
Investments	**17b**	**1,286**	**1,286**	11,347	11,347
Cash at bank and in hand	**25**	**1,795,672**	**1,715,840**	585,169	498,167
		2,187,819	**2,091,865**	1,395,179	1,375,476
Creditors: amounts falling due within one year	**20**	**633,694**	**624,859**	466,491	452,717
Net current assets		**1,554,125**	**1,467,006**	928,688	922,759
Total assets less current liabilities		**9,590,356**	**9,503,337**	9,256,836	9,251,007
Net assets		**9,590,356**	**9,503,337**	9,256,836	9,251,007
Funds of the charity					
Restricted funds		**1,601,433**	**1,601,433**	1,115,742	1,115,742
Unrestricted funds		**7,988,923**	**7,901,904**	8,141,094	8,135,265
Total charity funds	**21**	**9,590,356**	**9,503,337**	9,256,836	9,251,007

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

The profit in the parent charity's accounts is £252,330 (2021: loss of £33,900).

These financial statements were approved by the board of trustees and authorised for issue on 8th December 2022 , and are signed on behalf of the board by:



Mr D Fargher, Chair of Trustees
Company registered number: 06938379

Statement of cash flows

Year ended 31 August 2022

	Note	2022	2021
Cash flows from operating activities:		**£**	£
Net cash provided by operating activities		**1,329,455**	(47,274)
Cash flows from investing activities:			
Purchase of property, plant and equipment		**(449,749)**	(193,492)
Investment additions		**-**	(11,525)
Investment income		**30,742**	45,682
Proceeds on disposal of investments		**300,055**	-
Net cash used in investing activities		**(118,952)**	(159,335)
Change in cash and cash equivalents in the reporting period		**1,210,503**	(206,609)
Cash and cash equivalents at the beginning of the reporting period		**585,169**	791,778
Cash and cash equivalents at the end of the reporting period	**25**	**1,795,672**	585,169

Net income / (expenditure) for the period	**333,520**	(57,367)
Depreciation	**404,985**	600,307
(Gain)/loss on investments	**129,126**	(128,807)
(Gain)/loss on investment property	**(92,500)**	-
Investment income and bank interest	**(30,742)**	(45,682)
(Increase) / decrease on debtors	**407,801**	(368,036)
(Increase) / decrease on current asset investments	**10,061**	(11,252)
(Decrease) / increase on creditors	**167,204**	(36,437)
Net cash provided by operating activities	**1,329,455**	(47,274)

Notes to the Financial Statements year ended 31 August 2022

1. General information

The charity is a private company limited by guarantee, registered in England and Wales.

The address of the registered office is Topsham Road, Countess Wear, Exeter, Devon, EX2 6HA. The charitable entity is a public benefit entity.

2. Accounting policies

(a)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)), the Companies Act 2006 and the Charities Act 2011. There were no material departures from FRS 102 or the Charities SORP (FRS 102).

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis except to the extent that certain assets are carried at fair value as explained below.

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

(c) Basis of consolidation

The consolidated financial statements consolidate the financial statements of the company and its subsidiary undertaking drawn up to 31 August 2022.

A subsidiary is an entity controlled by the company. Control is achieved where the company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

No separate SOFA has been presented for the Charity alone as permitted by S.408 of the Companies Act 2006.

(d) Going concern

In making their assessment of going concern the Trustees have considered cashflow forecasts for the next 12 months and beyond and the impact of Covid-19 on the charity and its subsidiary. They are satisfied that there are no material uncertainties about the group's ability to continue. Further details on this assessment are in the Trustees' Report.

(e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following are the significant judgements that the Trustees have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Property classification

Buildings on the charity's site have been leased to a third party.

In determining the fair value for the investment properties the trustees have taken into account the existence of potentially significant contractual restrictions on the charity's entitlement to benefit from the full value of any sale proceeds. They estimate the restriction would limit the charity's entitlement to some 50% of any proceeds and so have restricted the full open market value of £1,030,000 to £515,000.

(f) Fund accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on revaluations of investments. They are available for use at the discretion of the trustees in furtherance of general charitable objectives.

Restricted funds are created where material donations are made specifically for a particular area or purpose. Expenditure is charged in the statement of financial activities subject to the conditions imposed by the donors.

Restricted fixed asset funds represent resources applied for specific capital purposes imposed by funders. Depreciation is charged against the fixed asset fund over the life of the asset.

(g) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations

Donations are included in full in the statement of financial activities when receivable.

Grants

Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are potentially repayable at the period end, the amount received but unspent has been deferred.

Legacies

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Donated services

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Charitable activities

Fee income, outreach income and landlords supported living are recognised in the period to which the income relates.

Fees

Fee income comprises amounts receivable from Local Authorities for the provision of education, including boarding, and is recognised on a straight line basis over the academic year. Fees received in advance of the academic year are classified as deferred income

Trading income

Trading income comprises amounts receivable in respect of sales from the café, together with the hire of rooms and the swimming pool. Café sales are recognised when the sale is made which is also the point of cash receipt. Room hire and swimming pool income are recognised when used and income is deferred where cash is received in advance.

Property rental income is recognised straight line over the period of the lease.

Income from investments is included in the year in which it is receivable.

(h) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expense category to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

(i) Operating leases

Rentals under existing operating leases are charged as the payments are incurred. For new leases rentals will be charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

(j) Tangible assets

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

(k) Depreciation

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

Buildings	3%-10% straight line
Land	nil
Motor Vehicles	25% reducing balance
Other fixtures, fittings and equipment	3-4 years straight line

(l) Investments

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

In the company balance sheet investments in subsidiaries are recorded at cost less impairment.

(m) Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to fair value at each reporting date and any changes in fair value are recognised in statement of financial activities as a gain or loss on revaluation.

(n) Financial instruments

A financial asset or a financial liability is recognised only when the group 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. 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.

Financial assets that are measured at cost or amortised cost are reviewed for evidence of impairment at the end of each reporting date. If there is evidence of impairment, an impairment loss is recognised in the statement of financial activities.

(o) Retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Friends Life which is closed to new entrants and a NEST Pension Scheme.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in the notes to the financial statements, the TPS is a multi-employer scheme and the Charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

The Friends Life and NEST pension schemes are defined contribution schemes and the contributions are recognised as they are paid each year.

3. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

4.Donations and legacies

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Covid-related grants	50,887	-	**50,887**	191,063
Fundraising and donations	56,993	36,637	**93,630**	109,082
Legacies	50,500	-	**50,500**	410,532
Donations-in-kind	-	-		10,509
	158,380	36,637	**195,017**	721,186

Included in the 2022 total of £195,017 is unrestricted income of £158,380 and restricted income of £36,637.

5. Charitable activities

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Educational grants	421,704	35,398	**457,102**	552,563
Fee income	6,065,912	-	**6,065,912**	5,245,571
Outreach income	-	-	**-**	67,305
Shop income	474,673	-	**474,673**	332,412
Landlords Supported Living	619,030	-	**619,030**	446,552
	7,581,319	35,398	**7,616,717**	6,644,403

Included in the total for 2022 of £7,616,717 is unrestricted income of £7,581,319 and restricted income of £35,398.

6. Other trading activities

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Fundraising activities	-	-	-	-
Trading subsidiary income	304,732	-	**304,732**	191,227
	304,732	-	**304,732**	191,227

Included in the total for 2022 of £304,732 is unrestricted income of £304,732 and restricted income of £nil.

7. Investment income

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Income from listed investments	30,038	-	**30,038**	45,613
Bank interest receivable	704	-	**704**	69
	30,742	-	**30,742**	45,682

The total for 2022 of £30,742 is unrestricted.

8. Other income

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Other income	77,836	31,194	**109,030**	72,414
Premises income	78,711	-	**78,711**	78,684
	156,547	31,194	**187,741**	151,098

Included in the total for 2022 of £187,741 is unrestricted income of £156,547 and restricted income of £31,194.

9. Raising Funds

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Fundraising costs	33,502	-	**33,502**	57,295
Marketing costs	97,026	-	**97,026**	89,865
Commercial trading operations	110,117	-	**110,117**	98,605
	240,645	-	**240,645**	245,765

Included in the total for 2022 of £240,645 is unrestricted expenditure of £240,645 and restricted expenditure of £nil.

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Teaching and education	994,326	-	**994,326**	1,100,203
Learner support services	3,711,440	-	**3,711,440**	3,692,568
Charity support services	2,507,532	-	**2,507,532**	2,455,327
InFocus charity shops	480,872	-	**480,872**	430,271
Governance costs	-	29,988	**29,988**	15,636
	7,694,170	29,988	**7,724,158**	7,694,005

Included in the total of £7,724,158 (2021: £7,694,005) is unrestricted expenditure of £7,546,023 (2021: £7,398,035) and restricted expenditure of £178,135 (2021: £295,970).

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of sections 466 to 493 of the Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

12. Net gains and losses on investments and investment property

	Unrestricted funds	Restricted funds	**Total funds 2022**	Total funds 2021
	£	£	**£**	£
Realised gains/(losses) on investments	24,983	-	**24,983**	-
Unrealised gains/(losses) on investments	(154,109)	-	**(154,109)**	128,807
Unrealised gain/(losses) on investment properties	92,500	-	**92,500**	-
	(36,626)	-	**(36,626)**	128,807

The total for 2022 of £36,626 is unrestricted.

13. Net income/(expenditure)

	2022 Group	2021 Group
	£	£
Depreciation	**404,985**	600,307
Operating lease rentals	**88,839**	98,699
Auditors' remuneration	**20,000**	15,000

14. Staff costs

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

	2022 Group	2021 Group
	£	£
Wages and salaries	**4,610,570**	4,752,646
Social security costs	**377,411**	369,017
Employer contributions to pension plans	**228,093**	238,408
Agency staff	**678,821**	599,532
	5,894,895	5,959,603

Included in staff costs are redundancy payments totalling £nil (2021: £12,546).

The average head count of employees during the year was 234 (2021: 251). The number of employees whose remuneration for the year fell within the following bands were:

	2022 Group No.	2021 Group No.
£60,000 to £69,999	**2**	1
£70,000 to £79,999	**1**	1
£80,000 to £89,999	**-**	-
£90,000 to £99,999	**1**	1
	4	3

Key management personnel are made up of all Executive members (6) and remuneration totalled £393,645 (2021: £411,053).

15. Related party transactions

The charity trustees were not paid and did not receive any other benefits from employment with the charity (2021: £nil). There were reimbursements of expenses to trustees of £631 (2021: reimbursements of expenses to trustees of £195). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

16. Tangible fixed assets (charity and group)

	Land and buildings	**Motor vehicles**	**Equipment**	**Assets under construction**	**Total**
	£	**£**	**£**		**£**
Cost					
At 1 September 2021	10,194,484	215,985	1,640,530	10,509	**12,061,508**
Additions	350,893	-	98,856	-	**449,749**
Transfers	1,044,160	-	(1,033,651)	(10,509)	**-**
At 31 August 2022	**11,589,537**	**215,985**	**705,735**	**-**	**12,511,257**
Depreciation					
At 1 September 2021	4,640,544	154,692	1,019,734	-	**5,814,970**
Transfers	597,957	-	(597,957)	-	**-**
Charge for the year	276,688	18,112	110,185		**404,985**
At 31 August 2022	**5,515,189**	**172,804**	**531,962**	**-**	**6,219,955**
Carrying amount At 31 August 2022	**6,074,348**	**43,181**	**173,773**	**-**	**6,291,302**
At 31 August 2022	5,553,939	61,294	620,796	10,509	6,246,538

17. (a) Fixed asset investments

	2022 Group	2022 Charity	2021 Group	2021 Charity
	£	**£**	£	£
Investments in subsidiaries	**-**	**100**	-	100
Other investments	**1,229,929**	**1,229,929**	1,659,110	1,659,110
	1,229,929	**1,230,029**	1,659,110	1,659,210

Investments in subsidiaries (charity)

The company owns the entire issued share capital of WESC Enterprises Limited. WESC Enterprises Limited, which is incorporated in England and Wales, gift aids its taxable profit to the charity. The registration number of WESC Enterprises Limited is 10535508. The registered office is the same as that of InFocus Charity, as disclosed in the administrative section of the trustee's annual report. The principal activity of the company is running catering services and provision of premises hire.

	2022	2021
Summary profit and loss account	**£**	£
Turnover	**304,732**	191,227
Cost of sales	**(109,188)**	(97,716)
	195,544	93,511
Administration expenses	**(108,425)**	(87,581)
Operating profit	**87,119**	5,930
Taxation	**-**	-
Profit for the year	**87,119**	5,930
The assets and liabilities of the subsidiary were:		
Current assets	**114,768**	144,531
Creditors: amounts falling due within one year	**(27,649)**	(138,601)
Total assets less current liabilities	**87,119**	5,930
Aggregate share capital and reserves	**87,119**	5,930

WESC Enterprises Limited will gift aid all taxable profits to its parent charity within 9 months of the year end, therefore there is no requirement to make a provision for taxation in the financial statements.

Other Investments (Charity and Group)

	2022 Listed investments	2021 Listed investments
Cost or valuation	**£**	£
At 1 September 2021	**1,659,110**	1,518,778
Additions	**-**	11,525
Disposals	**(300,055)**	–
Realised gain on disposal	**24,983**	-
Fair value movements	**(154,109)**	128,807
Movement in cash balances	-	-
At 31 August 2022	**1,229,929**	1,659,110

Financial assets held at fair value

All investments are valued at their open market rate at the balance sheet date using readily available market data.

17. (b) Investments: Current

	2022 Group	2022 Charity	2021 Group	2021 Charity
	£	**£**	£	£
Cash held on deposit	**1,286**	**1,286**	11,347	11,347

18. Investment Properties

	2022 Group	2022 Charity	2021 Group	2021 Charity
	£	**£**	£	£
Cost or valuation				
At 1 September	**422,500**	**422,500**	422,500	422,500
Reclassification	**-**	**-**	-	-
Disposals	**-**	**-**	-	-
Fair value movement	**92,500**	**92,500**	-	-
Carrying value at 31 August 2022	**515,000**	**515,000**	422,500	422,500

The properties were revalued as at 31 August 2022 on an open market value basis by the trustees after taking appropriate professional advice. The properties are accessed via a private road over which permissive rights exist for educational purposes only. The limitations due to the ownership of the access roads and services to both properties mean that the charity could only expect to realise an estimated 50% of any disposal proceeds. The fair value therefore reflects this restriction.

19. Debtors

	2022 Group	2022 Charity	2021 Group	2021 Charity
	£	**£**	£	£
Trade debtors	**192,091**	**157,055**	231,208	173,679
Amounts owed by group undertakings	**-**	**18,914**	-	124,828
Other debtors	**1,223**	**1,223**	2,825	2,825
VAT recoverable	**-**	**-**	1,100	1,100
Prepayments and accrued income	**197,547**	**197,547**	563,530	563,530
	390,861	**374,739**	798,663	865,962

20. Creditors: amounts falling due within one year

	2022 Group	2022 Charity	2021 Group	2021 Charity
	£	**£**	£	£
Trade creditors	**277,300**	**274,155**	143,309	139,183
Amounts due to group undertakings	**-**	**-**	-	-
Social security and other taxes	**128,081**	**122,706**	123,452	113,805
Other creditors	**43,115**	**42,800**	30,463	30,462
Accruals and deferred income	**185,198**	**185,198**	169,267	169,267
	633,694	**624,859**	466,491	452,717

Deferred income comprises grant and fee income that relates to future periods which has been received in advance.

Deferred income comprises the following:

	Charitable activities	**Total**
	£	**£**
At 1 September 2021	35,305	**35,305**
Deferred in current period	56,685	**56,685**
Released to Statement of Financial Activities	(30,221)	**(30,221)**
At 31 August 2022	61,769	**61,769**

21. Analysis of charitable funds (group)

	At 1 September 2021	Income	Expenditure	Transfers	**At 31 August 2022**
Restricted fixed asset funds	**£**	**£**	**£**		**£**
St David's House Appeal	410,375	-	(71,115)	476,336	**815,596**
Water Therapy Pool	316,983	-	(24,801)	6	**292,188**
Topsham Road	9,910	-	(10,856)	216,259	**215,313**
Other	143,788	-	(973)	(132,004)	**10,811**
Total	881,056	**-**	**(107,745)**	**560,597**	**1,333,908**
Restricted general funds					
Day services	3,560	120		-	**3,680**
Site development	29,107	9,679	(26,299)	(11,460)	**1,027**
Activities for young people	74,669	3,335	(4,025)	(5,002)	**68,977**
Supporting independence	36,698	6,500	(2,636)	(7,501)	**33,061**
Vehicle & transport	28	**-**	**-**	**-**	**28**
Family fund	520	**-**	**-**	**-**	**520**
Research	8,787	**-**	**-**	**-**	**8,787**
Miscellaneous	7,955	19,800	(18,245)	28,060	**37,570**
Grants					
Pupil premium	8,915	1,665	(6,517)	555	**4,618**
Bursaries and grants	8,958	1,179	(1,850)	22,684	**30,971**
ESFA/DFC	45,482	32,553	-	(27,335)	**50,700**
Access to work	6,624	419	(720)	2,759	**9,082**
Student purchases	3,307	27,979	(10,098)	(2,760)	**18,428**
Talking tills	76	-	-	-	**76**
Family fund	-	-	-	-	**-**
Education	-	-	-	-	**-**
Total	234,686	**103,229**	**(70,390)**	**-**	**267,525**
Total restricted funds	1,115,742	**103,229**	**(178,135)**	**560,597**	**1,601,433**
Designated funds – contingency	200,000	-	-	-	**200,000**
Designated funds – site improvement	500,000	-	-	-	**500,000**
General unrestricted funds	7,441,094	8,231,720	(7,823,294)	(560,597)	**7,288,923**
Total unrestricted funds	8,141,094	**8,231,720**	**(7,823,294)**	**(560,597)**	**7,988,923**
Total funds	9,256,836	**8,334,949**	**(8,001,429)**	**-**	**9,590,356**

Notes: Expenditure for general and restricted funds includes the net realised and unrealised gains/(losses) on investments. Transfers include Capital Items and Adjustments.

21. Analysis of charitable funds (group) (continued)

The St David's House appeal was towards the building of a special unit to house children who are not only blind but also have other severe handicaps.

The Water Therapy Pool fund was established to create a new pool for therapeutic, sporting and recreation purposes.

Topsham Road fund was used to help purchase a property which will be used as a transition house for students of the College.

Other fixed asset funds comprise donations received to purchase specific equipment which has been capitalised.

During the year a review of the restricted fixed asset funds in relation to the fixed asset register identified that depreciation relating to unrestricted fixed assets had historically been allocated against restricted fixed asset funds. This has been corrected via an in year transfer.

Pupil Premium

Additional funding received from local authorities target those students from low income families who need the most in order to raise attainment.

Bursary & grants

Funds received from the ESFA to support young people (post year 11) in need of financial support meet additional costs to help them remain in full time education.

Day Services

Funds used for the benefit of young adults attending Adult Day Services now called Jigsaw at InFocus Charity.

Activities for young people

To fund interactive activities for students and young adults at InFocus Charity.

Supporting Independence

Funds used to provide equipment and opportunities in all areas of InFocus Charity to help enable the engagement and independence of students and young adults in daily activities.

Site Development

Funds used for the improvement and renovations of the InFocus Charity site for the benefit of the students and young adults.

Vehicle & Transport

To fund the requirement for vehicles at InFocus Charity used for the mobility of students and young adults so they can access activities off-site.

Research

Restricted funds used for specific research projects at InFocus Charity specifically around visual impairment and multi-sensory disability. Examples have been the Comic Relief funding of the development of the Eyelander Game.

Enterprise

Funds used to promote social enterprise at InFocus Charity, to ensure space and equipment facilitate student's engagement in social enterprise.

EPOS/Till System

Funds used to create a specialised talking till system for VI.

ESFA/DFC

Annual grants and/or bursaries received from the Department for Education and/or ESFA to help maintain and improve the condition of School buildings and grounds.

Access to work

Monies received to support individuals in the workplace and those requiring reasonable adjustments.

Student Equipment

Money received from LA's as part of a services user's package designated for specific specialist equipment.

Family Fund

Assist families with one-off travel costs for events at InFocus Charity.

22. Analysis of net assets between funds (group)

	Unrestricted funds	Restricted funds	**Total funds 2022**
	£	£	**£**
Tangible fixed assets	4,957,394	1,333,908	**6,291,302**
Investments	1,229,929	-	**1,229,929**
Investment properties	515,000	-	**515,000**
Current assets	1,915,210	272,609	**2,187,819**
Creditors less than 1 year	(628,610)	(5,084)	**(633,694)**
Net assets	7,988,923	1,601,433	**9,590,356**

23. Prior year restricted funds note and analysis of net assets between funds

	At 1 September 2020	Income	Expenditure	Transfers	**At 31 August 2021**
Restricted fixed asset funds	**£**	**£**	**£**		**£**
St David's House Appeal	459,412	-	(49,037)	-	**410,375**
Water Therapy Pool	341,784	-	(24,801)	-	**316,983**
Topsham Road	13,133	-	(3,223)	-	**9,910**
Other	248,289	-	(186,757)	82,256	**143,788**
Total	1,062,618	**-**	**(263,818)**	**82,256**	**881,056**
Restricted general funds					
Day services	4,460	10	(910)	-	**3,560**
Site development	36,196	40,627	8,914	(56,630)	**29,107**
Activities for young people	81,783	2,030	(6,643)	(2,501)	**74,669**
Supporting independence	74,393	1,997	(22,087)	(17,605)	**36,698**
Vehicle & transport	28	**-**	**-**	**-**	**28**
Family fund	-	**-**	**-**	**520**	**520**
Research	8,787	**-**	**-**	**-**	**8,787**
Miscellaneous	7,853	150	(48)	-	**7,955**
Grants					
Pupil premium	7,987	2,220	(1,847)	555	**8,915**
Bursaries and grants	14,598	3,627	(3,258)	(6,009)	**8,958**
ESFA/DFC	65,600	45,482	-	(65,600)	**45,482**
Access to work	14,327	8,947	(2,323)	(14,327)	**6,624**
Student purchases	6,828	3,188	(3,950)	(2,759)	**3,307**
Talking tills	75	-	-	1	**76**
Family fund	520	-	-	(520)	**-**
Education	5,520	-	-	(5,520)	**-**
Total	234,686	**103,229**	**(70,390)**	**-**	**267,525**
Total restricted funds	1,115,742	**103,229**	**(178,135)**	**560,597**	**1,601,433**
Designated funds – contingency	200,000	-	-	-	**200,000**
Designated funds – site improvement	500,000	-	-	-	**500,000**
General unrestricted funds	7,222,630	7,774,125	(7,643,800)	88,139	**7,441,094**
Total unrestricted funds	7,922,630	**7,774,125**	**(7,643,800)**	**88,139**	**8,141,094**
Total funds	9,314,203	**7,882,403**	**(7,939,770)**	**-**	**9,256,836**

Notes: Expenditure for general and restricted funds includes the net realised and unrealised gains/(losses) on investments. Transfers include Capital Items and Adjustments.

	Unrestricted funds	Restricted funds	**Total funds 2022**
	£	£	**£**
Tangible fixed assets	5,365,482	881,056	**6,246,538**
Investments	1,659,110	-	**1,659,110**
Investment properties	422,500	-	**422,500**
Current assets	1,155,409	239,770	**1,395,179**
Creditors less than 1 year	(461,407)	(5,084)	**(466,491)**
Net assets	8,141,094	1,115,742	**9,256,836**

24. Operating lease commitments (Group)

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

	2022	2021
	£	£
Not later than 1 year	**75,868**	48,170
Later than 1 year and not later than 5 years	**110,562**	35,200
Later than 5 years	**13,118**	-
	199,548	83,370

Operating leases - lessor (Group)

The total future minimum lease receipts under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	**82,178**	16,550
Later than 1 year and not later than 5 years	**317,337**	-
Later than 5 years	**59,629**	
	459,144	16,550

25. Analysis of cash and cash equivalents (Group)

	2022	2021
	£	£
Cash in hand	**1,795,672**	585,169
	1,795,672	585,169

26. Financial instruments

Categorisation of financial instruments

	2022	2021
	£	£
Financial assets:		
Measured at fair value	**1,229,929**	1,659,110

27. Pensions and other post-retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Friends Life which is closed to new entrants and a NEST Pension Scheme.

Contributions amounting to £31,384 (2021 - £29,572) were payable to the schemes at 31 August and are included within creditors. The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £228,093 (2021: £238,408).

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis - these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Valuation of the Teachers' Pension Scheme

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors.

The latest actuarial valuation of the TPS was carried out as at 31 March 2016 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 5 March 2019.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 23.68% of pensionable pay (this includes an additional 0.8% following agreement between the Department for Education and HM Treasury to delay the increase in employer contribution rates until 1 September 2019, and also an additional 0.08% employer administration charge)
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million giving a notional past service deficit of £22,000 million
- The assumed real rate of return is 2.8% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return is 4.86%.

The TPS valuation for 2012 determined an employer rate of 16.4%, which was payable from September 2015. The latest valuation of the TPS is as at March 2016, whereupon the employer contribution rate has increased as per above and was payable from 1 April 2019. The next valuation is for March 2022, but details of the impact on the employer contribution rate have not yet been finalised.

Under the definitions set out in Financial Reporting Standard 102 (FRS 102), the TPS is a multi-employer pension scheme. The School has accounted for its contributions to the scheme as if it were a defined contribution scheme. The School has set out above the information available on the scheme.

INFOCUS CHARITY

England & Wales - Charity number 1058937

Accounts

InFocus

The vision impairment & complex needs charity



Trustees' Report and Consolidated Annual Accounts 2020/2021



Year Ended 31 August 2021

www.infocus-charity.org.uk

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Thank you...

Everyone at InFocus Charity would like to thank:

Our Ambassadors Michael Caines MBE DL and Judi Spiers.

Jacqui Taylor of Otter Garden Centres for her continued generosity and financial support to our West Hill outdoor learning centre.

Our volunteers across all five of our charity shops (Honiton, Sidmouth, Exeter Heavitree, Exeter Sidwell Street and Exeter Cowick Street) our horticulture projects at West Hill and Countess Wear, and everyone who volunteers at our main site.

All our partner work placement employers.

Our amazing and dedicated staff team.

The parents and carers of our young people.

Our Trustees and advisory members who give their time and expertise so generously.

Burrington Estates, and all the contractors who have helped create our latest residential space onsite.

Volunteer and fundraising groups from:

- Thomson Reuters
- WSP Exeter
- Tesco
- HM Naval Base Devonport
- The Axewoods Collective
- GWR (Exeter St Davids)

All our donors and supporters.

Alex Le Tissier.

Generous donations from:

- The William Kenneth Hutchings Charitable Trust
- The Sterling Charity
- The Clare Milne Trust
- CHK Foundation
- Exeter Dispensary Charity
- The J & M Family Foundation







Introduction

InFocus Charity has a proud history of providing education and care services to children and young people with a vision impairment for more than 180 years in the city of Exeter in Devon. Since the 1960's this has been from a site on the Topsham Road near Countess Wear. In July 2021 we agreed to change our name to InFocus Charity stating boldly that we are **the** vision impairment and complex needs charity. Our new name reflects that we are no longer just a School and College and our refreshed strategic plan for 2019-2024 sets out our development plans particularly in our adult care provision.

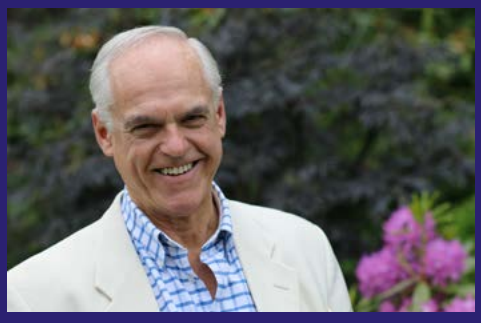
Our expertise and focus on cortical vision impairment and vision impairment with complex needs makes us quite a unique educator. Where other providers have made their offer more generic, we remain committed to being a very specialist provider that is laser focussed on the specific needs of young people with VI and complex needs. To be **the** charity in this field requires us to continually up-skill ourselves as an organisation and demonstrate the positive impact our methods have for the young people and adults we support.

We remain an ambitious organisation and despite the challenges of increased regulation, incredibly tight funding and increased compliance we aim to reach more people, provide high quality services and offer good value for money. Our Trustees' Report shows this happening.

Of course, in 2020/2021, we faced the most unusual circumstances of trying to do all of this during the COVID-19 pandemic, without much time for preparation and with little applicable guidance. Our Trustees report and accounts for 2020/2021 show that InFocus Charity (or WESC Foundation as it was then) admirably rose to the challenge and the organisation has not suffered unduly financially. This was achieved in several ways.

Firstly, our staff were magnificent and rose to the challenge with creativity, commitment and determination to keep our young people safe and still deliver them the service they deserved. We thank them wholeheartedly for this. Secondly, we were quick to look at how we changed our delivery model across all aspects of the service, and how we could use the financial support on offer from the government (such as grants and limited amounts of furlough) to keep the organisation afloat. Thirdly, we continued throughout with our plans for improving and streamlining how we work, making ourselves more efficient, making our offer and our fees much clearer, managing our funds tightly and looking after our staff team.

Unexpectedly 2020/2021 leaves us in a good position at the mid-way point of our strategic plan to continue with improvements and, excitingly, to expand and create new services.



Christopher Knee
Chair of the Trustees



Jane Bell
Chief Executive Officer

Report of the Trustees for the year ending 31st August 2021

The board of Trustees of InFocus Charity present their annual report and audited accounts for the year ended 31st August 2021 and confirm that they comply with the requirements of the Companies Act 2006, Charities Act 2011 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) – (Charities SORP (FRS 102)).

The Trustees confirm that they have complied with the duty imposed on them by s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

On the 15th of July the Trustees agreed by special resolution to change the name of the charity from WESC Foundation to InFocus Charity. After a great deal of research and consideration it was agreed that the name WESC Foundation no longer represented the organisation in its entirety.

Over the years the organisation has become much more that just a School and College. The major change in the last ten years for the organisation is the development of our adult care services, which are community-based services for adults who are not in education. These services are rated outstanding and meet the needs of very complex young people with very specific support needs. Adult services now make up over half of our income, half of our staffing and half of our direct beneficiary group.

InFocus has been chosen as the name for the charity. This is to reflect our overall Focus on Vision Impairment and complex needs, which is the tagline for the charity. It also acknowledges the importance of Focus from a vision impairment perspective. It is a common misunderstanding that the young people who attend our education and adult care services are blind. However, this is not the case – most have some degree of optical ability and many have a cortical vision impairment, which is to do with processing of sensory information in the brain. We deploy many techniques with our young people to maximise the effective use of the vision they do have, including for example eye gaze techniques which help a young person to learn to focus their eyes and use this as a communication system.

As a result of the name change the charity's Articles have also been updated which, whilst agreed in principle on the 15th of July 2021 are currently undergoing Charity Commission approval prior to formal adoption by the Board.

InFocus Charity remains a registered charity (registered number 1058937) and company limited by guarantee.

About our charity

“The children and young adults we support face huge barriers to learning, living and taking an active, independent place in their communities.”

This is why InFocus Charity (formerly WESC Foundation) exists.

Some arrive at InFocus unable to use their voice, or unable to express simple choices like yes and no.

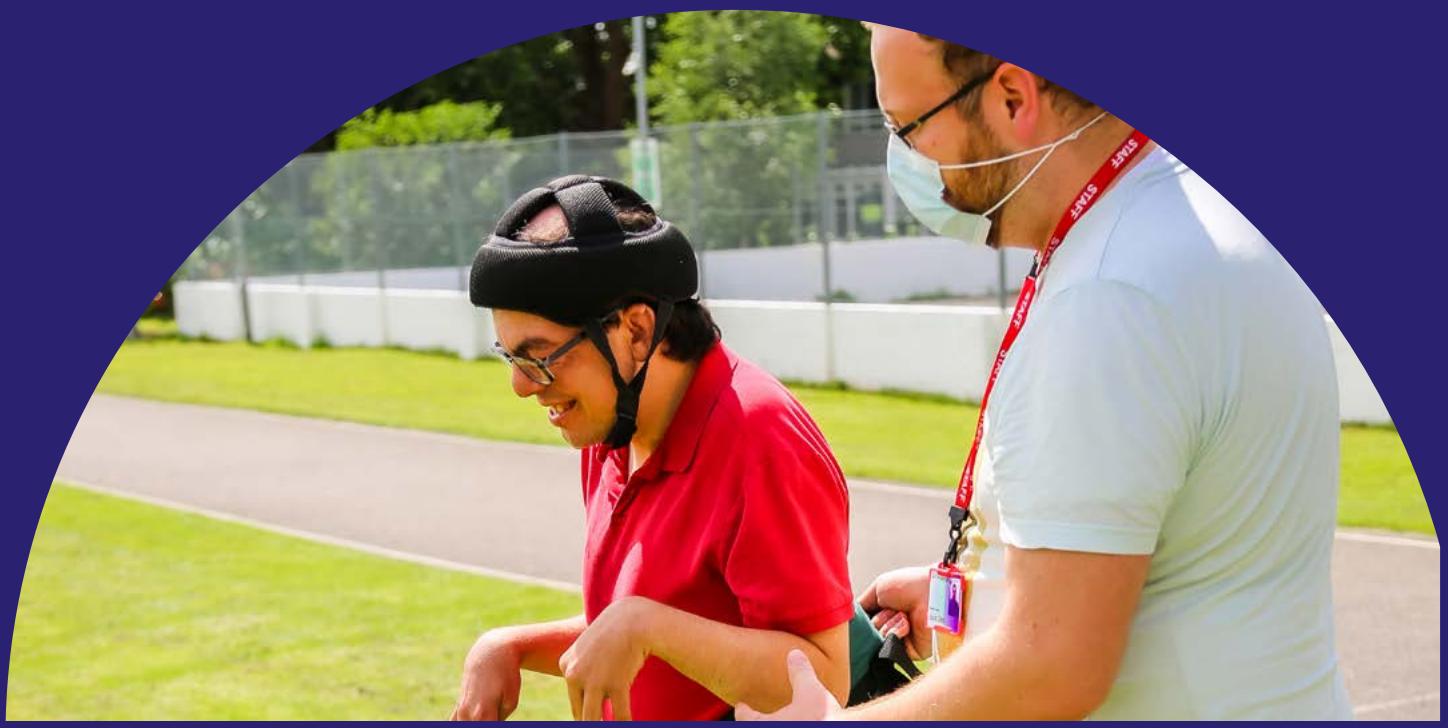
They may need specialist equipment like a wheelchair or powered hoist just to enable them to explore their world.

Others don’t have the mobility skills to be independent in their community and do simple things like take a bus to the shops or visit friends.

Our young people see the world differently, and sometimes hardly at all, but could use what vision they do have more effectively with the right specialist input.

InFocus Charity has over 180 years of history supporting young people with vision impairment. Our specialism in Cortical Vision Impairment (CVI) makes us unique in the UK.

We are the only education provision solely focussed on the combined difficulties that arise from a vision impairment alongside other disabilities such as profound and multiple learning difficulties, autism, long term health conditions, physical disability or life limiting conditions.



Our vision

A world where young people with vision impairment and complex needs are able to take their place in society, where they are valued for their contribution and their rights and independence are supported.



Our mission

Our mission is to empower children, young people and adults with vision impairment and complex needs to live fulfilling young and adult lives, through the delivery of a range of education, care and support services.

To succeed in our mission we will:

- provide outstanding services centred around our young people
- make best use of our specialist knowledge of vision impairment and complex needs
- work in partnership with others
- be a resilient, innovative and ambitious organisation and a great employer.



Objectives and Activities

The objects of the Charity remain relatively unchanged under the proposed revised Articles. These are:

The relief of persons with a vision impairment and complex needs (whether this is a physical, other sensory or cognitive impairment) by:

- supporting the education and training of persons with a vision or other sensory impairment by such means as the Trustees think fit including (but not limited to) the provision of a day and residential education facility
- providing care for persons with a vision or other sensory impairment and support for them to live independently in the community
- supporting the employment of persons with a vision impairment or other sensory complex impairment.

InFocus Charity supports the education, care, health and independence of persons with a vision impairment or other sensory impairment. Income is generated from the following sources:

- Local authority fee income
- Education and Skills Funding Agency
- Private fee income
- Charitable activities which include income from our five charity shops, eBay shop and fundraising
- Investment income

Our values

Our operational values – how we work as a staff team

- Together everyone achieves more
- Learning happens everywhere
- "Even better if"
- Celebrate what you want to see more of

Our community values – the things most important to our young people

- The right support to learn and develop
- A sense of belonging
- Enjoyment and fun
- Respect and kindness

Our services

InFocus offers a range of educational, care and support services to young people and adults with visual impairment and complex needs.

Our services include:

Education provision

We currently operate an independent residential special School (5-16 years) and a residential College (16-25 years) offering:

- full-time day and residential placements for a 38-week academic year
- additional residential support up to a 52-week placement
- supported internships that combine education, employability skills training and work experience as a stepping-stone to paid employment or volunteering
- part time or split placements in School or College working with another provider.

Adult care and support services

We have a range of community services supporting young adults with vision impairment and complex needs:

- full time nursing and residential care in St David's House, our specialist adult care home
- supported living services in the community
- Jigsaw, our adult day support service
- residential respite and short breaks.

Our services are supported by our expert staff teams:

- our own therapeutic services covering speech and language, physiotherapy, occupational therapy, music therapy and psychological support
- mobility instruction and support from our specialist Rehabilitation Officer of the Visually Impaired (ROVI) team and expert CVI support from our own VI Advisory Team
- health care support from our own nursing team, working together with local specialist visiting clinics and GP services
- Teachers qualified and experienced in teaching vision impaired students, supported by a team of specifically trained and qualified team leaders and enablers, in the classroom and in the residential student houses.

Enterprise

As a charity we undertake a number of activities that support our work and give our students additional opportunities.

- We have 5 charity shops which raise income and provide work experiences for students.
- We run a successful eBay outlet, run by vision impaired staff within our social enterprise team.
- We have a 10-acre adapted outdoor learning centre in East Devon, used by our students and other groups, as well as our Discovery and Sensory gardens on-site.

Our impact

In 2020-2021 the impact of our work means that young p who have been supported by InFocus are well on the way able to:



Be active citizens in their community

George, volunteering for East Devon District Council





Use technology effectively to support and enhance daily life

Travel within thei enoug

(Nina, catchin

eople
to be



Maximise their functional vision

Using symbols on a giant touch-screen to help make choices.



Use their voice about things that matter to them as advocates for young people with Cerebral palsy and CVI



r community, with just
gh support
g a bus into town)

Our impact (continued)

In 2020-2021 the impact of our work to means that youn been supported by InFocus are well on the way to able to

Work, volunteer or make valued contributions to the local community







Follow their passions and doing things that they really enjoy



g people who have
:



Advocate for themselves independently or with support



Make choices about all aspects of their lives, to the fullest extent possible



Live as independently as they are able, with the right level of support

Achievements and Performance 2020/21

Our strategic plan

2020/21 is the second year of our 5-year strategic plan. The 2019-2024 Strategic Plan set out ambitious plans for InFocus Charity (WESC Foundation at the time) and how we intend to grow our services and increase the positive impact for our beneficiary group – children, young people and adults with vision impairment and complex needs.

The plan sets out 5 key objectives, underpinned by a financial strategy and a marketing and communication strategy. It describes how over the five years we will make sure we get the basics right, whilst reaching towards improvement, innovation, and expansion.

Our 2019-2024 objectives at a glance



Strategic plan review- mid-way point

Context

The first two years of our strategic plan were not quite the years we were expecting! Having done a huge amount of work on safeguarding since July 2019, our residential special School was still felt to be inadequate in December 2019. This therefore continued to be the top priority during 2019/2020 and 2020/2021. In March 2020, the COVID-19 pandemic affected our plans across all of our objectives and much of our focus had to be turned to staying open and keeping everyone safe into 2020/2021.

Our charity

Since 2018, after an exceptional period of internal change, the charity has had settled leadership with a committed Trustee board and consistent leadership team. The exception is in education, where there has been several changes of Principal.

Currently, we remain dependent on unpredictable fee income, income from our enterprise activities and our fundraising all of which are very vulnerable to external changes. Fees have been increased across all services to reflect the true costs and are due to be implemented in September 2021. A full review of our financial systems has also been completed.

COVID-19 has meant we have not been fully re-inspected since December 2019. We are confident that we have made significant progress towards Good in education as evidenced by a number of monitoring visits.

Our young people

Overall as of September 2021 we support 80 young people across all our services.

Although student numbers remain reasonably stable overall, the number of School students has been in steady decline, leading to a decision to close the School in September 2022.
All the young people we support have a vision impairment and other complex needs, 57 % of whom would be described as having severe or profound and multiple learning disabilities. About 45% of our young people use wheelchairs.

This table shows the number of students in School and College over a three-year period.

Year	School	College
2018/2019 (start of year)	12	35
2018/2019 (end of year)	13	34
2019/2020 (start of year)	9	36
2019/2020 (end of year)	9	34
2020/2021 (start of year)	8	34
2020/2021 (end of year)	8	31
2021/2022 (start of year)	5	35



This table shows the number of young adults receiving a service in our different residential care and community services over a three-year period.

Year	Residential care (St David's)	Adult day services	Supported living services
2018/2019 (start of year)	17	10	7
2018/2019 (end of year)	16	9	6
2019/2020 (start of year)	16	10	7
2019/2020 (end of year)	15	10	7
2020/2021 (start of year)	15	10	8
2020/2021 (end of year)	16	9	8
2021/2022 (start of year	19	10	11

The special education sector

The prevalence of pupils with Special Educational Needs or Disabilities (SEND) is still increasing. The number of statutory Education, Health and Care (EHC) plans at January 2021 was 430,697. This is up from 390,100 (+10%) in 2020 and 319,819 in 2018.

High needs funding for children with SEND remains under huge pressure. Despite additional funding of £780m in 20/21 and £730m in 21/22 and a total spend of £8billion plus, there remains a very tight squeeze at local level on fees and funding.

Non-maintained special schools and colleges such as at InFocus often specialise in specific low incident/high complexity conditions. The average cost of a place is therefore significantly higher than the cost in a more generic maintained school and some local authorities perceive the specialist independent sector negatively on the grounds of cost and quality.

The impact of COVID-19

During 2020/2021 InFocus was, like everywhere else, impacted by the COVID-19 pandemic. All of our services remained open throughout the pandemic with some students being educated remotely. Self-isolating as a result of COVID-19 infection or being picked up via the NHS Test and Trace was a constant issue but our staff rose to the challenge fantastically. Safe services were maintained at all times, by staff working over and above to cover shifts.

Early access to vaccinations has helped us to manage staffing and keep everyone safe. We were recognised as leading the field in our approach to COVID-19 risk assessments and safeguarding practices. This was through an external audit completed by a re-deployed Ofsted inspector on behalf of Devon County Council. We were able to welcome most young people back on site in September 2020, but the challenges of adapting our services to operate in bubbles were still with us.

Unlike other sectors, our fee funding from local authorities was continued to enable us to continue to support all our young people. The charity shops closed for several months on two occasions and most commercial activities such as pool hire through our trading company (WESC Enterprises) ceased or was greatly reduced. In addition, we also experienced a significant impact to restricted fundraising activities and income.



Achievements in 2020/2021

Despite the challenges of 2020/2021 , InFocus has made good progress on some of its key objectives.

Objective 1 – Improve Education



- We successfully managed to keep all our young people in our School and College safe and supported them on site and through remote learning at home during a global pandemic.
- We devised and implemented a bespoke curriculum in our School and College and a programme of themes and lessons around this. We embarked on a programme of work to improve teaching and learning.
- We successfully co-located all our classrooms and students into one area of the campus so that students of all abilities can learn together and staff have the support they need, and created new break out spaces.
- Student numbers have increased slightly over two years, but with an increase in College referrals and a decrease in School referrals. We therefore made a strategic decision to close our School from September 2022.
- We successfully appointed a new Interim Principal and enabled an effective handover from our outgoing Director of Education.
- We had a number of monitoring visits from Ofsted which demonstrated that safeguarding was now effective, we were compliant with all the national minimum standards for residential special schools and we were making reasonable progress towards Good in our School and College.
- We developed new VI passports for all School and College students and used these to upskill staff working with young people.
- Destination planning was implemented for all students.

> “Leaders incorporate exciting learning opportunities as part of the curriculum, so that learners can explore and develop their independence, talents, and interests”
>
> Ofsted

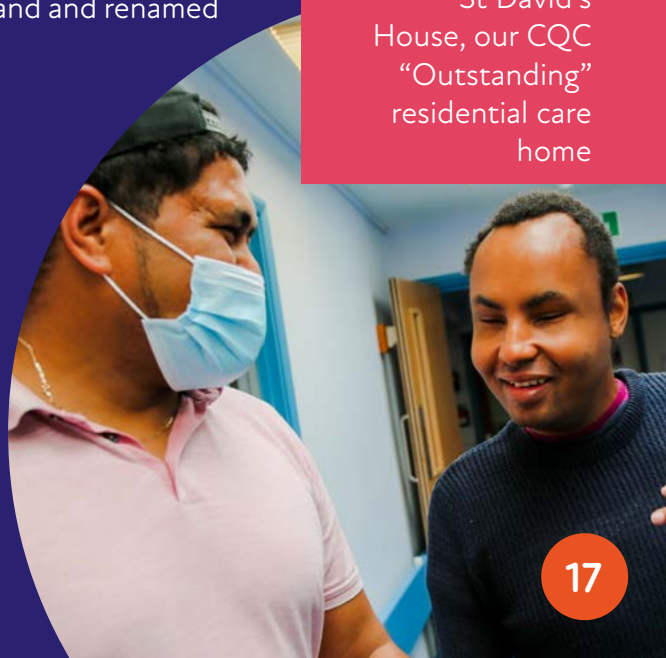
Objective 2 – Expand Adult Care

- We successfully managed to keep all our young people in our residential care home and supported living services safe and supported them in their homes and the community during a global pandemic.
- St David’s House continued to be rated Outstanding by the Care Quality Commission.
- We successfully applied for funding to develop a new care home in 2021/2022.
- We created the extra space for our adult day service to expand and renamed it Jigsaw.



Jigsaw, our community service where “everyone fits in”

St David’s House, our CQC “Outstanding” residential care home



Objective 3 – Use our knowledge

- We continued to have a leadership role within NATSPEC, the national body for independent special colleges.
- We established our own VI Advisory service in-house.
- We developed CVI training materials to share with other professionals.
- We undertook a number of external CVI assessments of young people who are not in our School and College to support them in their own education settings.



> "It's been brilliant. Working with the guys in eBay was fun, but going out to the shops and enjoying some banter with the staff and customers was an even bigger confidence boost".
>
> Jeff, 2021 Leaver



Progress with our "Home from Home" project to provide the very best accommodation for our College students.

Objective 4 – Develop the Site

- We completed some upgrades of facilities in Nell Arran, one of our student residential houses, with a new kitchen, new bathroom, refreshed bedrooms and a refurbished lounge.
- We have started converting an old unused classroom in our student village which will be a fully accessible flat with the help of corporate supporters Burrington Estates and all their suppliers.
- We continued to develop the Discovery Garden and renovated our Sensory Garden.



Objective 5 – Strengthen the organisation

- We changed our name to InFocus Charity and re-branded our organisation to increase awareness of our work.
- We overhauled our approach to safeguarding by retraining all our staff and making sure all our systems for reporting and managing cases were simple and timely.
- We implemented a quality assurance programme for safeguarding and increased leadership oversight.
- We recruited three new Trustees.
- We revised how we explain fees to local authorities, created a new fee model for all our provisions and negotiated increases in fees.
- We adapted our recruitment processes during the pandemic to enable us to successfully continue staff recruitment.
- We achieved Cyber Essentials certification for the fourth year.
- We created a new virtual server infrastructure and enabled people to work remotely at very short notice.
- We created a joint health and therapy team to increase multi-disciplinary team (MDT) working and share skills across staff teams.
- We launched a new website and saw significant digital growth in terms of audience and engagement.

Our expert staff helped the local community understand issues faced by people living with vision impairment and other disabilities.





Radio-mad former student Jacob completed his apprenticeship, won the "Outstanding Apprentice of the Year" award for Devon, and then joined our staff team as a paid-up member of the Estates team.

Challenges and threats

- Our current Ofsted ratings remain low as during the pandemic there have been no full inspections. We need to be ready to demonstrate we are now good at the next full inspections.
- We will need to seek a new Principal for the College in due course to replace our interim appointment.
- Many of our buildings still need refurbishment and modernisation for which we do not have sufficient capital funds to hand, so we have a challenging fundraising target to reach. We have some accommodation that is not fully accessible and therefore not in use, and we need to find ways to resolve this so we can expand our student numbers.
- Some of our very specialist expertise across a number of disciplines is held by a small number of people so succession planning and staff training are important going forward.
- Potential students and service users and the families may not know about the breadth of our services beyond education, or are not aware the unique specialism we have in the UK in terms of our College offer. Without our School referring students to our College we will need to make new connections with other VI schools. Raising awareness with families and marketing our offer to commissioners is critical to achieving our strategic goals for growth in education and adult care.
- There remains significant pressure on High Needs funding, and we need to demonstrate value for money and good outcomes to commissioners to ensure our offer is seen as needed and relevant.

Revised objectives going forward

Based on the outputs and outcomes of the first two years, we have reviewed and updated our 5 objectives within the plan. All 5 objectives remain relevant and appropriate although wording has changed slightly. Our planned activities and goals remain broadly the same, but there have been some updates to reflect strategic decisions taken and new opportunities that have arisen in year 1 and 2.

This is set out in our refreshed strategic plan available on our website Strategic plan – InFocus Charity, Exeter

Our immediate priorities for 2021/2022 are:

Objective 1 – To offer education and learning opportunities to young people and adults with vision impairment and complex needs that enables and supports them to live their best life

- Continue to improve the quality of teaching and learning.
- Ensure our education is Good at next inspections.
- Review and prepare for being a College only provision, with a clearer focus on preparation for adulthood and vocational and work skills.
- Improve confidence and knowledge of vision impairment, complex needs and use of technology for all staff teaching and supporting students.
- Revise the assessment and review processes with stakeholders.

Objective 2 – To support young people and adults to live a fulfilling life by providing a range of adult care and support services in the community

- Find, purchase, adapt, staff and open our second care home.
- Fill all new spaces in Jigsaw.
- Review supported living ready for an expansion in 2022/2023.
- Integrate health and therapy to all parts of InFocus.



Objective 3 – To share our knowledge and resources with our local community, professionals and the sector so more people can benefit from our work and expertise

- Undertake a feasibility study around creating a wider learning/skill offer within our proposed VI Skills Centre.
- Increase access to external CVI assessments.
- Develop a support/ training offer for professionals working with young people with vision impairment and complex needs.
- Promote our specific expertise of VI and complex needs in a variety of forums.

Objective 4 – To modernise and develop the InFocus living and learning spaces on our site to meet the needs of young people now and in the future

- Improve the quality and accessibility of our student residential accommodation.
- Increase capacity in our student village.
- Create additional learning spaces for specific activities.
- Create a land management strategy for further development of our grounds.

Objective 5 – To be a well led, effective, safe and sustainable organisation and a great employer

- Raise awareness of our College and our adult services through increased marketing, networking and digital presence.
- Utilise our new branding and name to raise awareness of the charity and grow our crowd of supporters
- Recruit a new fundraising team .
- Review how catering supports young people in our different services.
- Ensure staff access and make good use of data to improve the outcomes for young people.
- Ensure full transition to InFocus across all ITC systems.
- Upgrade or replace the HR system.
- Develop the quality assurance process for adult safeguarding.
- Review the performance and operation of our charity shops.
- Develop a range of initiatives to enhance communication and joint working between different groups of staff, and prioritise increases to staff pay within the budget limitations.

Finance and Risk

Finance and Risk

Income and Expenditure

As COVID-19 restrictions continued into 2020/21 InFocus Charity continued to feel the effects financially.

The end of year financial statements show a consolidated income for the year of £7,753,596 with expenditure totalling £7,939,770.

The end of year consolidated accounts including unrealised gains from investments reported a deficit of £57,367. This is better than anticipated as a result of careful in year budgeting and a generous legacy.

The following areas experienced a direct impact as a result of the continued COVID-19 restrictions against the predicted forecast budget for 2020/21:

Social Enterprise

All charity shops were open at the start of the year with a budget income of £410,099 (including Gift Aid) however, once again all shops were closed from 5th November to the 3rd December 2020 and from the 4th January to the 14th April 2021 as a result of the continued periods of national lockdown. The social enterprise budget was revised in April due to the in-year trading restriction. Once trading commenced the charity shops experienced higher than expected levels of trading, which meant that the end of year income was £332,412 against a revised budget of £264,600 (including gift-aid). Social Enterprise also received local business grants as a result of COVID-19. Staff who were unable to work as a result of the closures benefitted from the Government furlough payments however, InFocus paid all staff 100% of their salaries during the enforced lockdowns. The total benefit of COVID-19 support payments received by social enterprise at the end of the year was £115,557. In addition, two shops benefitted from periods of reduced rent.

Fees

InFocus were due to increase fees across all areas of service delivery at the start of September 2020. Fees charged at InFocus have not been increased for over 6 years and no longer fully cover the cost of running the services. As a result of the continued disruption caused by COVID-19 the Board took the decision to delay the fee increase until September 2021. This had a negative impact to the budget and meant that the start of year 2020/21 budget was a predicted deficit of £246,857.

Health and safety costs

Throughout 2020/21 we continued to maintain a COVID-safe environment including the continued use of PPE by all staff who are in direct contact with students and young people at InFocus, extra surface disinfection and hand sanitiser continually supplied to all areas. We have increased cleaning regimes and continue to 'deep clean' following a suspected or confirmed case.

WESC Enterprises

Much of WESC Enterprises continued to be affected by the impact of COVID-19 throughout 2020/21. The swimming pool was closed for external use as a result of the national lockdowns with staggered returns by those who rent the use of the pool. Plymouth University students remained off site during the lock down periods with limited site presence for the remainder of the year, this resulted in a loss of sales in the InFocus café.

At the start of the year with the anticipated continued impact of COVID-19, WESC Enterprises predicted a surplus of £41,777. At the end of the year the recorded income was £191,227 with expenditure of £185,297 giving an end of year surplus of £5,930.

Agency staff

As a result of continued vacancies and periods of isolation experienced by staff either contracting COVID-19 or being requested to isolate by NHS Test and Trace we saw an increased use of agency staff and overtime. This meant that both these areas exceeded the predicted budget. At the end of the year the expenditure for contract, agency and overtime was £899,179 (excluding on-costs) against a budget of £749,053, of which £599,532 were direct agency costs.

Site improvement

Despite a challenging year we continued to improve areas of the site as identified as one of the key priorities this year, in addition to the improvements identified in this year's achievements for 2020/21 we have also:

- improved security with additional swipe access on many buildings
- installed a new bathroom in Mulberry (part of St David's House
- refurbished and redecorated the old training kitchen room in Jigsaw (Adult day services)
- relocated the therapy kitchen to another part of the old College building.

A number of additional remedial works were carried out to roofs, paths and boilers. Further ground improvements were undertaken, particularly to the discovery and sensory gardens.

The cost of repairing and maintaining the site has totalled £360,963 (excluding staff costs) with an additional £63,235 spent on specific projects from restricted fundraising.

The above projects were funded through a combination of grants, fundraising and site improvement budget.

Lease properties

The Board deliberated the valuations of the leased properties and did not consider an in-year revaluation was required given the current market conditions and restrictions on the properties.

COVID grants

During 2020/21 InFocus received COVID grants totalling of £191,063, £75,506 for the charity and £115,557 for social enterprises.

Although the effects of COVID-19 continued during 2020-21 as a result of careful in-year budgeting, received COVID-19 grants and a sizable legacy confirmation, InFocus reported an operational year end surplus of £316,616 against a predicted budget deficit (revised at the April re-forecast) of £252,927 excluding any unrealised gains.

Despite another less successful year and one that continued to be impacted by COVID-19 WESC Enterprises finished the year with a modest overall surplus of £5,930 which they plan to gift aid to InFocus Charity.

At the year end the Board is reporting a consolidated statutory accounts deficit of £57,367.

Fundraising and grants

Fundraising continued to be impacted by COVID-19, with many of our events cancelled or postponed. In addition, we found that some trusts and foundations changed their funding priorities or continued in suspending their grants programme.

Unrestricted fundraising realised an income of £485,309 against a predicted target of £60,000, including the legacy of which £410,532 has been recognised in-year and a gift in-kind of £10,509.

Restricted fundraising realised an income of £44,814 against a predicted target of £140,000.

The cost of fundraising for the year is £57,295.

Reserves and financial health

The Board of Trustees receive monthly management accounts and key performance indicators to ensure oversight of the finances, budgets and expenditure against budgets together with cash flow, an analysis of debtors and creditors and other key factors which influence our financial well-being.

During the year there are two budget reforecasts to ensure that the budget remains on track as much as possible. During this process the Director of Quality and Business Resources and Finance Manager meet with all budget holders. As identified above COVID-19 restrictions meant that in-year considerations were required. This process has been even more crucial this year to ensure potential savings are made wherever possible and relevant.

Restricted funds are managed through the restricted funds panel who meet regularly to review applications made to the panel for specific projects or equipment which directly benefit the young people at InFocus Charity using funds raised that are restricted to certain areas of activity.

The InFocus Charity reserves policy states that we should aim to hold unrestricted reserves of:

4 months Operating Reserves (free reserves)	£2,500,000
Contingency for death or loss of contract for Service Users (designated Funds)	£ 200,000
Site Improvement (designated Funds)	£ 500,000
Total target reserves (including designated funds**)**	**£3,200,000**

InFocus Charity calculate operating reserves (free reserves) as that of total charity reserves less fixed assets and restricted reserves. As of 31st August 2021 the total unrestricted free reserves were £2,775,612, the operating reserves on the above agreed calculation basis were just over 3.3 months (excluding designated funds). Trustees remain mindful that our current levels are still below the agreed 4 months operating reserves and increasing this remains a priority for the Trustees and Executive team.

The Trustees continue to monitor the ongoing impact of COVID-19. The Trustees have agreed a rolling three year forecast and will continue to monitor in-year performance through monthly management accounts. A priority for 2021/22 remains to increase numbers in College and expand Adult Services, which will have a positive impact to the financial position of InFocus. As a result of continued low numbers, the School will close at the end of 2021/22. New fees have been implemented from September 2021, when at capacity this should result in fees covering the cost of service provision with any additional income received from areas such as social enterprise, WESC Enterprises and fundraising used to improve the site including the residential provision.

The Board monitor financial resilience and currently maintain a reasonable level of reserves. Taking the information available into consideration the Trustees are satisfied that there are no material uncertainties around the ability of InFocus Charity and WESC Enterprise to continue as a going concern for at least the next 12 months.

Investments

Despite a turbulent year within the financial markets the Board is generally pleased with the overall performance of the investments held with Sarasin and Partners:

Fund	Value as of 31st August 2020	Value as of 31st August 2021
Total value of investments	£1,518,877	£1,670,457*

* This includes a dividend payment of £11,347 which was paid out post year end.

The Board remain confident that the funds are being effectively actively managed by Sarasin and Partners and are in accordance with InFocus Charity's investment policy.

Pension Liability

Staff are ordinarily enrolled in one of three principal pension arrangements as employees of InFocus Charity. The InFocus Pension schemes are with AVIVA (previously Friends Life, now closed to new entrants), NEST and the Teachers' Pension. As of 31st August 2021 there are 10 staff in the Teachers' Pension, 30 are in AVIVA, 171 are in NEST pension scheme and 1 employee has individual pension arrangements.

Principal risks and uncertainties management

The Board of Trustees are responsible for the overseeing of risks faced by InFocus. During 2020/2021 the risk register was updated to reflect the new strategic plan. The risk register is reviewed three times a year by the Business Affairs Advisory Committee with any recommendations for changes being agreed at the Board. Detailed analysis of the risks are delegated to the Executive team, these are identified, assessed and controls established to mitigate the risk. The principal risks that the Board of Trustees identified during 2020/2021 are:

The impact of COVID-19

The pandemic in 2020/2021 created several new risks that had not previously been identified. The key risks were deemed to be loss of life or serious illness of a young person through failure to manage the service in line with all guidance; loss of life or serious illness of a staff member through failure to manage the service in line with all guidance; inability to support young people due to staff absences through NHS Test and Trace, and loss of income due to reductions in fees for services; and loss of income through closures of retail and other commercial activities.

InFocus was very quick to adapt its service delivery model including introducing home learning, implementing bubbles and ensuring all guidance was clear and understood by all staff through frequent briefings. Measures for social distancing, hand sanitising and mask wearing were put in place across the campus. Staff were very compliant with the track and trace system but also very diligent in returning to work as soon as practicably possible. All available grants were sought to support our commercial activities and the furlough scheme was used where appropriate. Fee income was maintained for all care and education services by local authorities. The risk assessment process for safeguarding young people during COVID-19 was deemed to be exemplary by Devon County Council and was shared with other providers.

Ofsted grades

Following the 2018 inspection that graded College as requires improvement, and the 2019 inspections that rated School and our Residential School as inadequate (July 2019 and December 2019) significant progress has been made against areas identified where improvements were needed. During 2020/2021 full inspections were suspended due to the pandemic. Grades remain unchanged as a result.

However, we still had 5 different monitoring visits to check on safety during the pandemic and progress against the outcomes of the inspection. All were positive and the School and Residential School monitoring visit confirmed that safeguarding was now deemed effective and we were compliant with the National Minimum Standards for Residential Schools (NMSRS).

There are effective improvement plans in place for the School, College and Residential School provision. All are tested through internal audit, learning walks and external scrutiny from Trustees, external advisors and other education and care leaders.

Student numbers and revised fees (Constraints on Government and local authority spending)

The high-needs funding that local authorities use to purchase places at InFocus is significantly overspent causing commissioners to review their internal budgets and look to reduce costs.

InFocus introduced a revised fee model during 2019/2020 which provides greater clarity and financial viability. It was the aim to introduce the revised fees for 2020/2021. Due to the impact of COVID-19 and the restrictions it has applied to 'normal' workings in all organisations including local authorities, the Board took the decisions to delay implementing new fees until 2020/2021.

Delaying the fee increase will mean that fees will not cover core cost for another year. Increasing numbers to increase the income stream remains a priority.

The decision to close the School from September 2022 means that there will no longer be students leaving our School and entering our College, and we will therefore be reliant on external referrals. This is an increased risk to student numbers but does reduces the number of different inspection regimes we have to comply with. We will also have students in our education provision for a shorter period and will need to demonstrate progress over a shorter time period. There is still pressure on local authorities to place young people locally and not make long distance out of county placements. This risk is mitigated to some extent by our VI and complex needs specialism which cannot be locally matched, especially as some VI specific settings who might previously be specialist competitors have more recently become generic providers.

Reduce staff vacancies

We have a high number of vacancies, particularly within St David's House. The risk with carrying too many vacancies are with the consistency in care, increased pressure on current staff and high agency costs.

During the year InFocus reviewed the overtime rate offered to staff with the view to reduce the use of agency staff and to attract new staff. This has resulted in a small drop in vacancies. Work continues to improve this risk.

Structure, Governance and Management

Board of Trustees

At the end of August 2021 InFocus Charity have 9 serving Trustees chaired by Chris Knee who was appointed in January 2019.

During the year two Trustees resigned and we recruited three Trustees.

The board has three sub-committees which each met three times during the year. On each committee there are nominated Trustees and each committee is Chaired by a Trustee. The committees are:

- The Education Advisory Committee (chaired by Tracie Coultas-Pitman, Trustee)
- The Business Affairs Advisory Committee (chaired by Derek Fargher, Trustee)
- The Adult Care Advisory Committee (chaired by Angus McNicol, Trustee).

During 2020/21 the Trustees carried out the following meetings, many of which were conducted remotely due to the ongoing restrictions imposed by the COVID-19 pandemic:

- Six Board meetings
- Three sub-committee meetings for each advisory committee
- One Annual General Meeting
- One Extraordinary General Meeting.

Trustees actively engage in training which includes the mandatory safeguarding training.

Our Board of Trustees are:

- Chris Knee, Chair of Trustees
- Derek Fargher, Trustee, Chair of Business Affairs Advisory Committee
- Tracie Coultas-Pitman, Trustee, Chair of Education Advisory Committee
- Angus McNicol, Trustee, Chair of Adult Care Advisory Committee
- Tim Williams, Trustee
- Carol Edworthy, Trustee
- Briony Dillon, Trustee
- Andrew Daniel, Trustee
- Bradley Horn, Trustee.

All Trustees give of their time freely and no remuneration was paid in the year. Expenses can be reimbursed. The Board of Trustees conduct their business in line with the Charity Commission Governance Code.

Legal Structure

InFocus Charity is a company limited by guarantee registered in England and Wales with company number 06928379 and charity number 1058937-1. InFocus Charity is linked by the Charity Commission for accounting and reporting purposes with InFocus Charity (West of England), an unincorporated charity registered in England and Wales with charity number 1058937 and which previously undertook the operations of InFocus. The trustees of InFocus Charity are also the only trustees of InFocus (West of England). InFocus Charity (West of England) is currently the main reporting charity for the purposes of the Charity Commission although this charity is now dormant with all InFocus assets being held by, and all operations being conducted through InFocus Charity.

Executive Team

The Board of Trustees delegates the operational management of InFocus Charity to its Chief Executive who works with an Executive team, as follows:

- Jane Bell, CEO
- Maureen Biss, Director of HR and Enterprise
- Jane Nutt, Director of Quality and Business Resources, Company Secretary and Data Protection Officer
- Marc Phillips, Director of Care and Support Services
- Martyn Cox, Principal.

In July 2021 the Director of Education resigned to take up an exciting opportunity abroad. Martyn Cox was appointed as Principal and now leads the School and College. The CEO and Executive team are in attendance at the board meetings and at sub-committees. Each Committee has a link Executive who they work with to monitor, audit and improve their delegated areas of InFocus Charity business. The PA to the CEO acts as Clerk to the Board.

Staffing

On 31 August 2021 InFocus Charity was employing 242 staff (including 29 bank staff) (174 FTE). As is the case elsewhere in the care sector recruiting support staff remained a challenge despite a number of recruitment drives undertaken.

InFocus is required by law to publish an annual gender pay gap report, based upon a snapshot date of 5th April annually.

Mean Gender pay gap: The difference between the mean hourly rate of pay of men and women is 5.82%.

Median Gender Pay Gap: There is 0 difference between the median hourly rate of pay for men and women.

No bonus payments are paid to InFocus employees. We operate a performance related pay system; the aim of this system is to ensure that pay reflects performance. Our principles are to pay our staff a fair salary that is competitive with the charity sector, proportionate to the complexity of each role and responsibility and in line with our charitable objectives.

As a residential special School and College, and a residential care home InFocus Charity remained open through the COVID-19 lockdowns. The isolation periods meant that staffing was at times limited. However, as a result of dedicated staff and agency cover, we continued to provide the high level of care and support throughout the year. However, this additional cover resulted in higher than expected overtime and agency costs.

As a result of the ICT arrangement implemented during the first national lockdown, many of the administration staff were able to continue to work from home during the lockdown which commenced on the 5th of November 2021 with minimal impact to the organisation. A small number of staff were furloughed due to shop closures or extreme vulnerability to COVID-19.

WESC Enterprises

InFocus Charity has a wholly owned subsidiary called WESC Enterprises. All trading that is not aligned with our core objectives is carried out by WESC Enterprises.

WESC Enterprises is chaired by Derek Fargher. As of the August 2021 the WESC Enterprises Board consists of:

- Derek Fargher - Trustee, Chair of WESC Enterprises
- Angus McNicol - Trustee
- Maureen Biss - Director of HR and Enterprise, InFocus Charity
- Jane Nutt - Director of Quality and Business Resources, Company secretary for InFocus Charity and for WESC Enterprises.

This Trustee report is therefore a consolidated Directors' report relating to InFocus Charity and its subsidiary WESC Enterprises. However, the greatest emphasis for this report is the activities of InFocus Charity as a charitable organisation.

Reference and administrative details

Registered charity name: InFocus Charity

Charity registration number: 1058937

Company registration number: 06938379

Registered office: Topsham Road, Countess Wear, EXETER, EX2 6HA

Trustees: Mr C D Knee (Chair), Mr D J Fargher, Mr T D Williams, Mr A McNicol, Mrs T Coultas-Pitman, Mrs C Edworthy, Miss B Dillon (appointed 10/12/2020), Dr A Daniel (appointed 15/07/2021), Mr B Horn (appointed 15/07/2021), Mr A Leadbetter (resigned 15/06/2021), Mr P Stagg (resigned 22/06/2021)

Sub-committee advisory members: Lucy Woolcock (Adult Care Advisory Committee), Anne Bilham (Adult Care Advisory Committee), Catherine Rees Stephan (Education Advisory Committee)

Ambassadors: Michael Caines MBE DL, Judi Spiers

Chief Executive Officer: Jane Bell

Executive Team: Maureen Biss (Director of HR and Enterprise), Jane Nutt (Director of Quality and Business Resources), Marc Phillips (Director of Care and Support Services), Martyn Cox (Principal)

Company Secretary: Mrs J Nutt

Auditors: PKF Francis Clark, Centenary House, Peninsula Park, Rydon Lane, EXETER, EX2 7XE

Solicitors:
Bates Wells, 10 Queen Street Place, London EC4R 1BE

Womble Bond Dickinson (UK) LLP, Ballard House, West Hoe Road, PLYMOUTH, PL1 3AE

Tozers LLP, Broadwalk House, Southernhay West, EXETER, EX1 1UA

Investment Managers:
Sarasin and Partners, Juxon House, 100 St Paul's Churchyard, LONDON, EC4M 8BU

Bankers: National Westminster, 59 High Street, EXETER, EX4 3DP
and HSBC, 38 High Street, EXETER, EX4 3LP

Insurance: Venture, Bank House, Burlington Road, Redland, BRISTOL, BS6 6TJ

Statement of Trustees' Responsibilities

The charity Trustees (who are also directors of InFocus Charity for the purposes of company law) are responsible for preparing a Trustees' Annual Report and 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 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 charitable company will continue in operation.

The Trustees are responsible for keeping proper 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. The Trustees are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and
- the Trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually made, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees approve the Trustees' Annual Report, including approval in their capacity as company directors of the Strategic Report contained within it, on 9 December 2021.



Mr C D Knee, Trustee

Independent auditors report

Independent Auditors report to the Members of InFocus Charity for the year ended 31 August 2021

Opinion

We have audited the financial statements of InFocus Charity (the "Charity") for the year ended 31 August 2021 which comprise the Group Statement of Financial Activities, Group and Parent Company Balance Sheets, Statement of Consolidated Cash flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 August 2021 and of 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 original financial statements were 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 Trustees are responsible for the other information. The other information comprises the information included in the annual 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.

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, (which includes the strategic report and directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and directors' report included within the Trustees' report have 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 31, the Trustees (who are also the directors of the charity 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 they 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.

Our 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:

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the Charity to identify the key laws and regulations. As part of this, we reviewed the Charity's website for indication of any regulations and certification in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were The Charities Act, compliance with the Care Quality Commission ("CQC"), Ofsted School, Further Education and Skills Framework, and the Residential Special School (National Minimum Standards), safeguarding, Health and Safety at Work Act 1974, and the General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006.

We discussed with management and Trustees how the compliance with these laws and regulations in monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year, of which there were none.
- Reviewed audit documentation from the CQC to confirm compliance with standards, and ensuring continued registration with the CQC through the CQC website.
- Reviewed latest Ofsted monitoring reports.
- Discussed with the health and safety officer if any incidents have been reported during the year under The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR").
- Review of the group's GDPR policy and enquiries to the Data Protection Officer as to the occurrence and outcome of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.

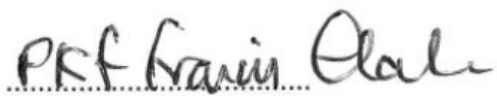
As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, which there were none. We evaluated the risk of fraud through management override, including that arising from management bias in accounting judgements and estimates. In response to the identified risk, as part of our audit work we:

- Audited the risk of management override of controls, including through testing journal entries and other adjustments or appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business of which there were none.
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.
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 auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephanie Henshaw (Senior Statutory Auditor)

For and on behalf of

PKF FRANCIS CLARK, Chartered Accountants & Statutory Auditor
Centenary House,
Peninsula Park
Rydon Lane,
Exeter, EX2 7XE

9/12/2021

Accounts and Financial Statements

Consolidated statement of financial activities (including income and expenditure account)

31 August 2021

	Note	Unrestricted funds £	Restricted funds £	**2021 Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**4**	676,372	44,814	**721,186**	266,431
Charitable activities	**5**	6,593,074	51,329	**6,644,403**	6,782,667
Other trading activities	**6**	191,227	-	**191,227**	274,266
Investment income	**7**	45,682	-	**45,682**	1,369
Other income	**8**	138,963	12,135	**151,098**	103,291
Total income		7,645,318	108,278	**7,753,596**	7,428,024
Expenditure					
Expenditure on raising funds	**9**	245,765	-	**245,765**	263,843
Expenditure on charitable activities	**10**	7,398,035	295,970	**7,694,005**	7,827,172
Total expenditure		7,643,800	295,970	**7,939,770**	8,091,015
Net unrealised gain / (loss) on revaluation of fixed assets	**12**	-	-	**-**	326,364
Net unrealised gain / (loss) on investments	**12**	128,807	-	**128,807**	102,470
Transfers between funds	**21**	88,139	(88,139)	**-**	-
Net income/(expenditure) and net movement in funds		218,464	(275,831)	**(57,367)**	(234,157)
Reconciliation of funds					
Total funds brought forward		7,922,630	1,391,573	**9,314,203**	9,548,360
Total funds carried forward		**8,141,094**	**1,115,742**	**9,256,836**	9,314,203

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

Balance Sheet

Year ended 31 August 2021

	Note	2021 Group	2021 Charity	2020 Group	2020 Charity
		£	£	£	£
Fixed assets					
Tangible fixed assets	16	**6,246,538**	**6,246,538**	6,653,353	6,653,353
Investments	17a	**1,659,110**	**1,659,210**	1,518,777	1,518,877
Investment properties	18	**422,500**	**422,500**	422,500	422,500
		8,328,148	**8,328,248**	8,594,630	8,594,730
Current assets					
Debtors	19	**798,663**	**865,962**	430,627	413,989
Investments	17b	**11,347**	**11,347**	95	95
Cash at bank and in hand	25	**585,169**	**498,167**	791,778	761,662
		1,395,179	**1,375,476**	1,222,500	1,175,746
Creditors: amounts falling due within one year	20	**466,491**	**452,717**	502,927	485,570
Net current assets		**928,688**	**922,759**	719,573	690,176
Total assets less current liabilities		**9,256,836**	**9,251,007**	9,314,203	9,284,906
Net assets		**9,256,836**	**9,251,007**	9,314,203	9,284,906
Funds of the charity					
Restricted funds		**1,115,742**	**1,115,742**	1,391,573	1,391,573
Unrestricted funds		**8,140,914**	**8,135,265**	7,922,630	7,893,333
Total charity funds	21	**9,256,836**	**9,251,007**	9,314,203	9,284,906

These financial statements were approved by the board of Trustees and authorised for issue on 9th December 2021, and are signed on behalf of the board by:



Mr C D Knee

Trustee
Company registered number: 06938379

Statement of cash flows

Year ended 31 August 2021

	Notes	2021	2020
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities		**(47,274)**	(105,654)
Cash flows from investing activities:			
Purchase of property, plant and equipment		**(193,492)**	(388,879)
Investment additions		**(11,525)**	-
Investment income		**45,682**	1,369
Proceeds on disposal of investments		**-**	125,000
Net cash used in investing activities		**(159,335)**	(262,511)
Change in cash and cash equivalents in the reporting period		**(206,609)**	(368,165)
Cash and cash equivalents at the beginning of the reporting period		**791,778**	1,159,943
Cash and cash equivalents at the end of the reporting period	**25**	**585,169**	791,778
Net income / (expenditure) for the period		**(57,367)**	(234,157)
Depreciation		**600,307**	551,925
(Gain)/loss on investments		**(128,807)**	(428,834)
Investment income and bank interest		**(45,682)**	(1,369)
(Increase) / decrease on debtors		**(368,036)**	(49,022)
(Increase) / decrease on current asset investments		**(11,252)**	-
(Decrease) / increase on creditors		**(36,437)**	55,803
Net cash provided by operating activities		**(47,274)**	(105,654)

Notes to the financial statements year ended 31 August 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales.

The address of the registered office is Topsham Road, Countess Wear, Exeter, Devon, EX2 6HA. The charitable entity is a public benefit entity.

2. Accounting policies

(a) 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)), the Companies Act 2006 and the Charities Act 2011. There were no material departures from FRS 102 or the Charities SORP (FRS 102).

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis except to the extent that certain assets are carried at fair value as explained below.

The accounts have been prepared on a consistent basis, except that £217,843 of COVID-related grants received in the prior year has been reclassified in the comparatives from other income to donations and legacy.

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

(c) Basis of consolidation

The consolidated financial statements consolidate the financial statements of the company and its subsidiary undertaking drawn up to 31 August 2021.

A subsidiary is an entity controlled by the company. Control is achieved where the company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

No separate SOFA has been presented for the Charity alone as permitted by S.408 of the Companies Act 2006. The amount of loss dealt with in the parent charity's accounts is £33,900 (2020: deficit of £153,609).

(d) Going concern

In making their assessment of going concern the Trustees have considered cashflow forecasts for the next 12 months and beyond and the impact of COVID-19 on the charity and its subsidiary. They are satisfied that there are no material uncertainties about the group's ability to continue. Further details on this assessment are in the Trustees Report.

(e) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following are the significant judgements that the Trustees' have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Property classification

Buildings on the charity's site have been leased to a third party. The Trustees' have therefore considered whether the property should be reclassified as an investment property and carried at fair value.

In making their judgement, the Trustees' considered the detailed criteria for the classification of property set out in FRS 102 section 16 Investment Property and, in particular the strategic direction of these rentals. In the prior year, on the basis that the lease was temporary and the longer-term use of the buildings was undecided the Trustees' concluded that the property should not be reclassified. The classification of these properties has been formally reviewed this year and they have been presented as Investment Property.

In determining a fair value for the investment properties the Trustees have taken into account the existence of potentially significant contractual restrictions on the charity's entitlement to benefit from the full value of any sale proceeds. They estimate the restriction would limit the charity's entitlement to some 50% of any proceeds and so have restricted the full open market value of £845,000 to £422,500.

(f) Fund accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and the cumulative realised and unrealised gains on revaluations of investments. They are available for use at the discretion of the Trustees in furtherance of general charitable objectives.

Restricted funds are created where material donations are made specifically for a particular area or purpose. Expenditure is charged in the statement of financial activities subject to the conditions imposed by the donors.

Restricted fixed asset funds represent resources applied for specific capital purposes imposed by funders. Depreciation is charged against the fixed asset fund over the life of the asset.

(g) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations

Donations are included in full in the statement of financial activities when receivable.

Grants

Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are potentially repayable at the period end, the amount received but unspent has been deferred.

Legacies

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Donated services

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Charitable activities

Fee income, outreach income and landlords supported living are recognised in the period to which the income relates.

Fees

Fee income comprises amounts receivable from local authoriies for the provision of education, including boarding, and is recognised on a straight line basis over the academic year. Fees received in advance of the academic year are classified as deferred income

Trading income

Trading income comprises amounts receivable in respect of sales from the café, together with the hire of rooms and the swimming pool. Café sales are recognised when the sale is made which is also the point of cash receipt. Room hire and swimming pool income are recognised when used and income is deferred where cash is received in advance.

Property rental income is recognised straight line over the period of the lease.

Income from investments is included in the year in which it is receivable.

(h) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expense category to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

(i) Operating leases

Rentals under existing operating leases are charged as the payments are incurred. For new leases rentals will be charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

(j) Tangible assets and depreciation

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

(k) Tangible assets

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

Buildings	- 3%-10% straight line
Land	- nil
Motor Vehicles	- 25% reducing balance
Other fixtures, fittings and equipment	- 3-4 years straight line

(l) Investments

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

In the company balance sheet investments in subsidiaries are recorded at cost less impairment.

(m) Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to fair value at each reporting date and any changes in fair value are recognised in statement of financial activities as a gain or loss on revaluation.

(n) Financial instruments

A financial asset or a financial liability is recognised only when the group 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. 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.

Financial assets that are measured at cost or amortised cost are reviewed for evidence of impairment at the end of each reporting date. If there is evidence of impairment, an impairment loss is recognised in the statement of financial activities.

(o) Retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Friends Life which is closed to new entrants and a NEST Pension Scheme.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective benefit method. As stated in the notes to the financial statements, the TPS is a multi-employer scheme and the Charity is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

The Friends Life and NEST pension schemes are defined contribution schemes and the contributions are recognised as they are paid each year

3. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

4. Donations and Legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**	Total Funds 2020
	£	£	**£**	£
COVID-related grants	191,063	-	**191,063**	217,854
Fundraising and donations	64,268	44,814	**109,082**	48,577
Legacies	410,532	-	**410,532**	
Donations-in-kind	10,509	-	**10,509**	-
	676,372	44,814	**721,186**	266,431

Included in the 2021 total of £721,186 is unrestricted income of £676,372 and restricted income of £44,814.

5. Charitable activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**	Total Funds 2020
	£	£	**£**	£
Educational grants	501,234	51,329	**552,563**	655,928
Fee income	5,245,571	-	**5,245,571**	5,379,588
Outreach income	67,305	-	**67,305**	71,649
Shop income	332,412	-	**332,412**	260,106
Landlords Supported Living	446,552	-	**446,552**	415,396
	6,593,074	51,329	**6,644,403**	6,782,667

Included in the total for 2021 of £6,644,403 is unrestricted income of £6,593,074 and restricted income of £51,329. This year educational grants income includes emergency funding in response to COVID-19.

6. Other trading activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**	Total Funds 2020
	£	£	**£**	£
Trading subsidiary income	191,227	-	**191,227**	274,266
	191,227	-	**191,227**	274,266

Included in the total for 2021 of £191,227 is unrestricted income of £191,227 and restricted income of £nil.

7. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**	Total Funds 2020
	£	£	**£**	£
Income from listed investments	45,613	-	**45,613**	-
Bank interest receivable	69	-	**69**	1,369
	45,682	-	**45,682**	1,369

The total for 2021 of £45,682 is unrestricted.

8. Other income

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**	Total Funds 2020
	£	£	**£**	£
Other income	60,279	12,135	**72,414**	24,580
Premises income	78,684	-	**78,684**	78,711
	138,963	12,135	**151,098**	103,291

Included in the total for 2021 of £151,098 is unrestricted income of £138,963 and restricted income of £12,135.

9. Raising Funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**	Total Funds 2020
	£	£	**£**	£
Fundraising costs	57,295	-	**57,295**	52,534
Marketing costs	89,865	-	**89,865**	82,397
Commercial trading operations	98,605	-	**98,605**	128,912
	245,765	-	**245,765**	263,843

Included in the total for 2021 of £245,765 is unrestricted expenditure of £245,765 and restricted expenditure of £nil.

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Teaching and education	1,100,203	-	**1,100,203**	1,268,898
Learner support services	3,692,568	-	**3,692,568**	3,923,596
Charity support services	2,455,327	-	**2,455,327**	2,204,608
InFocus charity shops	430,271	-	**430,271**	402,062
Governance costs	-	15,636	**15,636**	28,008
	7,678,369	15,636	**7,694,005**	7,827,172

Included in the total of £7,678,369 (2020: £7,827,172) is unrestricted expenditure of £7,398,035 (2020: £7,463,639) and restricted expenditure of £295,970 (2020: £363,533).

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of sections 466 to 493 of the Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

12. Net gains on investments

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**	Total Funds 2020 £
Unrealised gains/(losses) on investment assets	128,807	-	**128,807**	428,834

The total for 2021 of £128,807 is unrestricted.

13. Net income/(expenditure)

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

	2021 Group £	2020 Group £
Depreciation	**600,307**	555,152
Operating lease rentals	**98,699**	98,699
Auditors' remuneration	**15,000**	15,000

14. Staff Costs

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

	2021 Group	2020 Group
	£	£
Wages and salaries	**4,752,646**	4,747,370
Social security costs	**369,017**	365,314
Employer contributions to pension plans	**238,408**	258,728
Agency staff	**599,532**	625,668
	5,959,603	5,997,080

Included in staff costs are redundancy payments totalling £12,546 (2020: £5,006).

The average head count of employees during the year was 251 (2020: 246). The number of employees whose remuneration for the year fell within the following bands were:

	2021 Group	2020 Group
	No.	No.
£60,000 to £69,999	**2**	2
£80,000 to £89,999	**1**	1
	3	3

Key management personnel are made up of all Executive members (5) and remuneration totalled £323,553 (2020: £316,938).

15. Related party transactions

The charity Trustees were not paid and did not receive any other benefits from employment with the charity (2020: £nil). There were reimbursements of expenses to Trustees of £195 (2020: reimbursements of expenses to Trustees of £1,069). No charity Trustee received payment for professional or other services supplied to the charity (2020: £nil).

16. Tangible fixed assets (charity and group)

	Land and buildings £	Motor vehicles £	Equipment £	Assets under construction	Total £
Cost					
At 1 September 2020	10,194,484	215,985	1,457,547	-	**11,868,016**
Additions	-	-	182,983	10,509	**193,492**
Reclassification to investment property	-	-	-	-	-
At 31 August 2021	**10,194,484**	**215,985**	**1,640,530**	**10,509**	**12,061,508**
Depreciation					
At 1 September 2020	4,387,154	132,401	695,108	-	**5,214,663**
Charge for the year	253,390	22,291	324,626	-	**600,307**
Reclassification to investment property	-	-	-	-	**-**
At 31 August 2021	**4,640,544**	**154,692**	**1,019,734**	**-**	**5,814,970**
Carrying amount At 31 August 2021	**5,553,940**	**61,293**	**620,796**	**10,509**	**6,246,538**
At 31 August 2020	5,807,330	83,584	762,439	-	6,653,353

17. (a) Fixed asset investments

	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Investments in subsidiaries	**-**	**100**	-	100
Other investments	**1,659,110**	**1,659,110**	1,518,777	1,518,777
	1,659,110	**1,659,210**	1,518,777	1,518,877

Investments in subsidiaries (charity)

The company owns the entire issued share capital of WESC Enterprises Limited. WESC Enterprises Limited, which is incorporated in England and Wales, gift aids its taxable profit to the charity. The registration number of WESC Enterprises Limited is 10535508. The registered office is the same as that of InFocus Charity, as disclosed in the administrative section of the Trustee's annual report. The principal activity of the company is running catering services and provision of premises hire.

Summary profit and loss account	2021 £	2020 £
Turnover	**191,227**	274,266
Cost of sales	**(97,716)**	(127,233)
	93,511	147,033
Administration expenses	**(87,581)**	(117,736)
Operating profit	**5,930**	29,297
Taxation	**-**	-
Profit for the year	**5,930**	29,297
The assets and liabilities of the subsidiary were:		
Current assets	**144,531**	76,419
Creditors: amounts falling due within one year	**(138,601)**	(47,022)
Total assets less current liabilities	**5,930**	29,397
Aggregate share capital and reserves	**5,930**	29,397

InFocus Charity will gift aid all taxable profits to its parent charity within 9 months of the year end, therefore there is no requirement to make a provision for taxation in the financial statements.

Other Investments (Charity and Group)

	2021 Listed investments £	2020 Listed investments £
Cost or valuation		
At 1 September 2020	**1,518,777**	1,541,307
Additions	**11,525**	-
Disposals	**-**	(125,000)
Fair value movements	**128,807**	102,470
Movement in cash balances	**-**	-
At 31 August 2021	**1,659,110**	1,518,777

Financial assets held at fair value

All investments are valued at their open market rate at the balance sheet date using readily available market data.

17. (b) Investments: Current

	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Cash held on deposit	**11,347**	**11,347**	95	95

18. Investment Properties

	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Cost or valuation				
At 1 September	**422,500**	**422,500**	-	-
Reclassification	**-**	**-**	96,136	96,136
Disposals	**-**	**-**	-	-
Fair value movement	**-**	**-**	326,364	326,364
Carrying value at 31 August	**422,500**	**422,500**	422,500	422,500

The properties were revalued as at 31 August 2021 on an open market value basis by the Trustees after taking appropriate professional advice. The properties are accessed via a private road over which permissive rights exist for educational purposes only. The limitations due to the ownership of the access roads and services to both properties mean that the charity could only expect to realise an estimated 50% of any disposal proceeds. The fair value therefore reflects this restriction.

19. Debtors

	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Trade debtors	**231,208**	**173,679**	258,113	211,810
VAT recoverable	**1,100**	**1,100**	1,104	1,104
Prepayments and accrued income	**563,530**	**563,530**	164,988	164,988
Other debtors	**2,825**	**2,825**	6,422	6,422
Amounts owed by group undertakings	**-**	**124,828**	-	29,665
	798,663	**865,962**	430,627	413,989

20. Creditors: amounts falling due within one year

	2021 Group	**2021 Charity**	2020 Group	2020 Charity
	£	**£**	£	£
Trade creditors	**143,309**	**139,183**	194,525	183,101
Amounts due to group undertakings	**-**	**-**	-	-
Social security and other taxes	**123,452**	**113,805**	18,875	12,959
Other creditors	**30,462**	**30,462**	66,692	66,692
Accruals and deferred income	**169,267**	**169,267**	222,835	222,818
	466,490	**452,717**	502,927	485,570

Deferred income comprises grant and fee income that relates to future periods which has been received in advance.

Deferred income comprises the following:

	Capital grants	Charitable activities	**Total**
	£	£	**£**
At 1 September 2020	-	34,938	**34,938**
Deferred in current period	-	30,221	**30,221**
Released to Statement of Financial Activities	-	(29,854)	**(29,854)**
At 31 August 2021	-	35,305	**35,305**

Restricted fixed asset funds	At 1 September 2020 £	Income £	Expenditure £	Transfers £	**At 31 August 2021 £**
St David's House Appeal	459,412	-	(49,037)	-	**410,375**
Water Therapy Pool	341,784	-	(24,801)	-	**316,983**
Topsham Road	13,133	-	(3,223)	-	**9,910**
Other	248,289	-	(186,757)	82,256	**143,788**
Total	1,062,618	**-**	**(263,818)**	**82,256**	**881,056**
Restricted general funds					
Day services	4,460	10	(910)	-	**3,560**
Site development	36,196	40,627	8,914	(56,630)	**29,107**
Activities for young people	81,783	2,030	(6,643)	(2,501)	**74,669**
Supporting independence	74,393	1,997	(22,087)	(17,605)	**36,698**
Vehicle & transport	28	-	-	-	**28**
Family fund	-	-	-	520	**520**
Research	8,787	-	-	-	**8,787**
Miscellaneous	7,853	150	(48)	-	**7,955**
Grants					
Pupil premium	7,987	2,220	(1,847)	555	**8,915**
Bursaries and grants	14,598	3,627	(3,258)	(6,009)	**8,958**
ESFA/DFC	65,600	45,482	-	(65,600)	**45,482**
Access to work	14,327	8,947	(2,323)	(14,327)	**6,624**
Student purchases	6,828	3,188	(3,950)	(2,759)	**3,307**
Talking tills	75	-	-	1	**76**
Family fund	520	-	-	(520)	**-**
Education	5,520	-	-	(5,520)	**-**
Total	328,955	**108,278**	**(32,152)**	**(88,139)**	**234,686**
Total restricted funds	1,391,573	**108,278**	**(295,970)**	**(88,139)**	**1,115,742**
Designated funds – contingency	200,000	-	-	-	**200,000**
Designated funds – site improvement	500,000	-	-	-	**500,000**
General unrestricted funds	7,222,630	7,774,125	(7,643,800)	88,139	**7,441,094**
Total unrestricted funds	7,922,630	**7,774,125**	**(7,643,800)**	**88,139**	**8,141,094**
Total funds	9,314,203	**7,882,403**	**(7,939,770)**	**-**	**9,256,836**

Notes

- Income for general and restricted funds includes the net unrealised gain on investments.
- Transfers include Capital Items and Adjustments.

21. Analysis of charitable funds (group)

The St David's House appeal was towards the building of a special unit to house children who are not only blind but also have other severe handicaps.

The Water Therapy Pool fund was established to create a new pool for therapeutic, sporting and recreation purposes.

Topsham Road fund was used to help purchase a property which will be used as a transition house for students of the College.

Other fixed asset funds are donations which have been received to purchase specific equipment which has been capitalised.

Pupil Premium

Additional funding received from local authorities target those students from low income families who need the most in order to raise attainment.

Bursary & Grants

Funds received from the ESFA to support young people (post year 11) in need of financial support meet additional costs to help them remain in full time education.

Day Services

Funds used for the benefit of young adults attending Adult Day Services at InFocus Charity.

Activities for Young People

To fund interactive activities for students and young adults at InFocus Charity.

Supporting Independence

Funds used to provide equipment and opportunities in all areas of InFocus Charity to help enable the engagement and independence of students and young adults in daily activities.

Site Development

Funds used for the improvement and renovations of the InFocus Charity site for the benefit of the students and young adults.

Vehicle & Transport

To fund the requirement for vehicles at InFocus Charity used for the mobility of students and young adults so they can access activities off-site.

Research

Restricted funds used for specific research projects at InFocus Charity specifically around visual impairment and multi-sensory disability. Examples have been the Comic Relief funding of the development of the Eyelander Game.

Enterprise

Funds used to promote social enterprise at InFocus Charity, to ensure space and equipment facilitate student's engagement in social enterprise.

EPOS/Till System

Funds used to create a specialised talking till system for VI

ESFA/DFC

Annual grants and/or bursaries received from the Department for Education and/or ESFA to help maintain and improve the condition of School buildings and grounds.

Access to Work

Monies received to support individuals in the workplace and those requiring reasonable adjustments.

Student Equipment

Money received from LA's as part of a services user's package designated for specific specialist equipment.

Family Fund

Assist families with one-off travel costs for events at InFocus Charity.

Education Pods

To fund standalone education pods to provide additional breakout areas for students.

22. Analysis of net assets between funds (group)

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	5,365,482	881,056	**6,246,538**
Investments	1,659,110	-	**1,659,110**
Investment properties	422,500	-	**422,500**
Current assets	1,155,409	239,770	**1,395,179**
Creditors less than 1 year	(461,407)	(5,084)	**(466,491)**
Net assets	8,141,094	1,115,742	**9,256,836**

23. Prior year restricted funds note and analysis of net assets between funds

	At 1 September 2019	Income	Expenditure	Transfers	**At 31 August 2020**
Restricted fixed asset funds	£	£	£	£	**£**
St David's House Appeal	508,449	-	(49,037)	-	**459,412**
Water Therapy Pool	366,585	-	(24,801)	-	**341,784**
Topsham Road	16,356	-	(3,223)	-	**13,133**
Other	312,098	-	(137,971)	74,162	**248,289**
Total	1,203,488	**-**	**(215,032)**	**74,162**	**1,062,618**
Restricted general funds					
Day services	4,460	-	-	-	**4,460**
Site development	88,860	44,979	(71,321)	(26,321)	**36,196**
Activities for young people	107,565	1,292	(3,680)	(23,393)	**81,783**
Supporting independence	74,476	31,233	(6,866)	(24,452)	**74,393**
Vehicle & transport	28	-	-	-	**28**
Research	10,593	1,192	(2,998)	-	**8,787**
Miscellaneous	6,131	2,438	(720)	4	**7,853**
Social enterprise	-	-			
Grants					
Pupil premium	11,737	555	(4,305)	-	**7,987**
Bursaries and grants	12,061	2,537	-	-	**14,598**
ESFA/DFC	51,682	65,600	(51,682)	-	**65,600**
Access to work	19,282	8,472	(13,427)	-	**14,327**
Student purchases	6,777	4,882	(4,831)	-	**6,828**
Talking tills	75	-	-	-	**75**
Family fund	-	1,000	(480)	-	**520**
Education	-	-	5,520	-	**5,520**
Total	393,727	**164,180**	**(154,790)**	**(74,162)**	**328,955**
Total restricted funds	1,597,215	164,180	(369,822)	-	**1,391,573**
Designated funds - contingency	200,000	-	-	-	**200,000**
Designated funds – site improvement	500,000	-	-	-	**500,000**
General unrestricted funds	7,251,145	7,263,844	(7,721,193)	428,834	**7,222,630**
Total unrestricted funds	7,951,145	7,263,844	(7,721,193)	428,834	**7,922,630**
Total funds	9,548,360	**7,428,024**	**(8,091,015)**	**428,834**	**9,314,203**

Notes

- Income for general and restricted funds includes the net unrealised gain on investments.
- Transfers include Capital Items and Adjustments.

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Tangible fixed assets	5,665,301	988,052	**6,653,353**
Investments	1,518,777	-	**1,518,777**
Current assets	813,895	408,605	**1,222,500**
Creditors less than 1 year	(497,843)	(5,084)	**(502,927)**
Net assets	7,922,630	1,391,573	**9,322,203**

24. Operating lease commitments (Group)

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

	2021 £	2020 £
Not later than 1 year	**48,170**	85,427
Later than 1 year and not later than 5 years	**35,200**	25,393
	83,370	110,820

Operating leases - lessor (Group)

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

	2021 £	2020 £
Not later than 1 year	**16,550**	19,300
Later than 1 year and not later than 5 years	**-**	16,550
	16,550	35,850

25. Analysis of cash and cash equivalents (Group)

	2021 £	2020 £
Cash in hand	**585,169**	791,778
	585,169	791,778

26. Financial instruments

Categorisation of financial instruments

	2021 £	2020 £
Financial assets:		
Measured at fair value	**2,081,610**	1,941,277
Measured at amortised cost	**231,208**	258,113
Financial liabilities:		
Measured at amortised cost	**169,645**	261,217

27. Pensions and other post-retirement benefits

The Charity's employees belong to three principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; the InFocus Charity pension scheme with Friends Life which is closed to new entrants and a NEST Pension Scheme.

The latest actuarial valuation of the TPS related to the period ended 31 March 2016.

Contributions amounting to £29,572 (2020 - £12,959) were payable to the schemes at 31 August and are included within creditors. The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £238,408 (2020: £258,728).

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis - these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Valuation of the Teachers' Pension Scheme

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors.

The latest actuarial valuation of the TPS was carried out as at 31 March 2016 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 5 March 2019.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 23.68% of pensionable pay (this includes an additional 0.8% following agreement between the Department for Education and HM Treasury to delay the increase in employer contribution rates until 1 September 2019, and also an additional 0.08% employer administration charge)
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million giving a notional past service deficit of £22,000 million
- The assumed real rate of return is 2.8% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return is 4.86%.

The TPS valuation for 2012 determined an employer rate of 16.4%, which was payable from September 2015. The latest valuation of the TPS is as at March 2016, whereupon the employer contribution rate has increased as per above and was payable from 1 April 2019.

Under the definitions set out in Financial Reporting Standard 102 (FRS 102), the TPS is a multi-employer pension scheme. The School has accounted for its contributions to the scheme as if it were a defined contribution scheme. The School has set out above the information available on the scheme.