

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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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

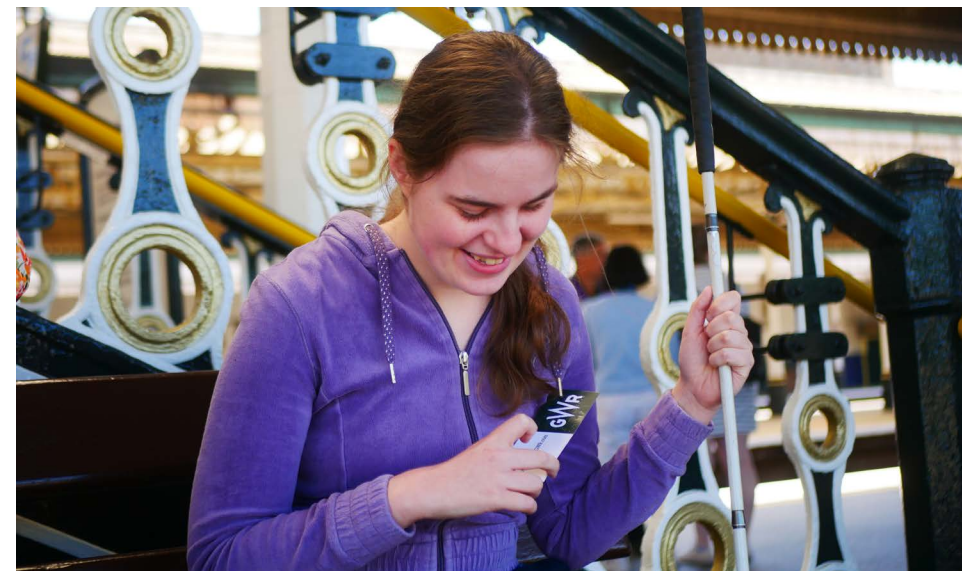


Our impact

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

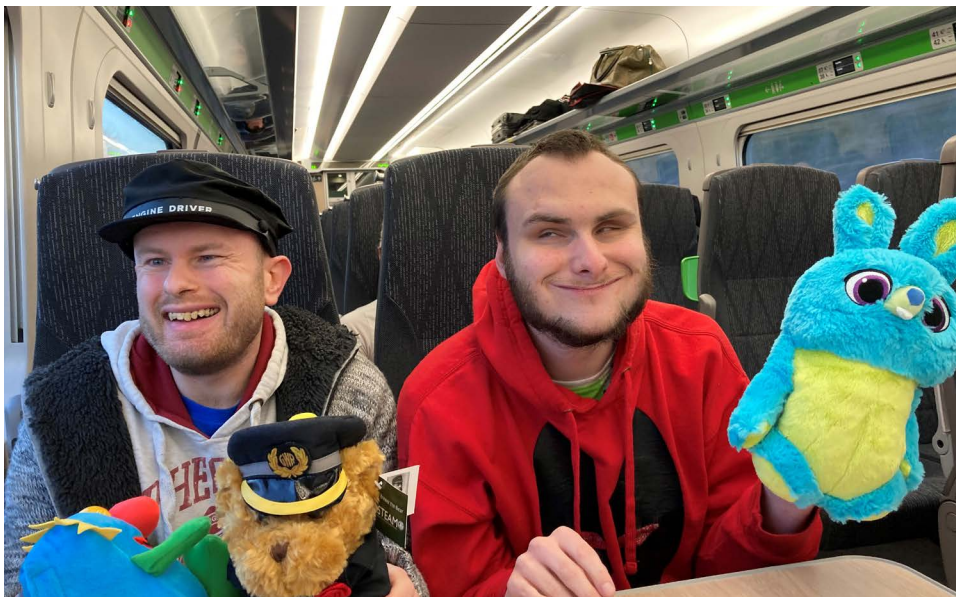
Coaches from our local professional rugby club visited InFocus to learn more about what we do and the people we support. They experienced some of our therapy sessions and found out about what life with a vision impairment might be like.

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.

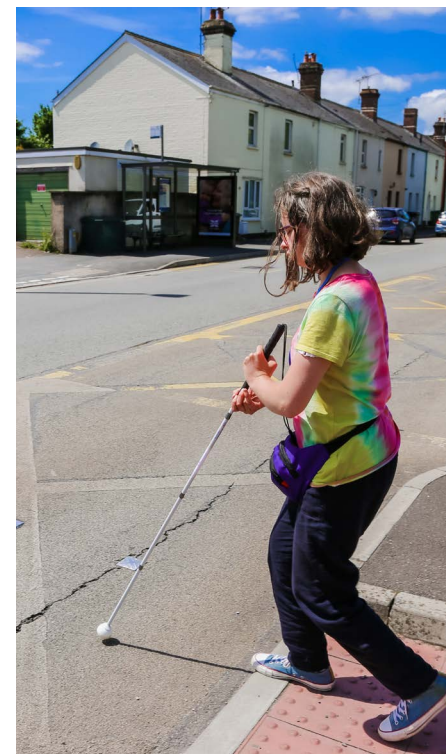
"Sometimes it's just about having fun and following your dreams, and enjoying your passions"

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

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."



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

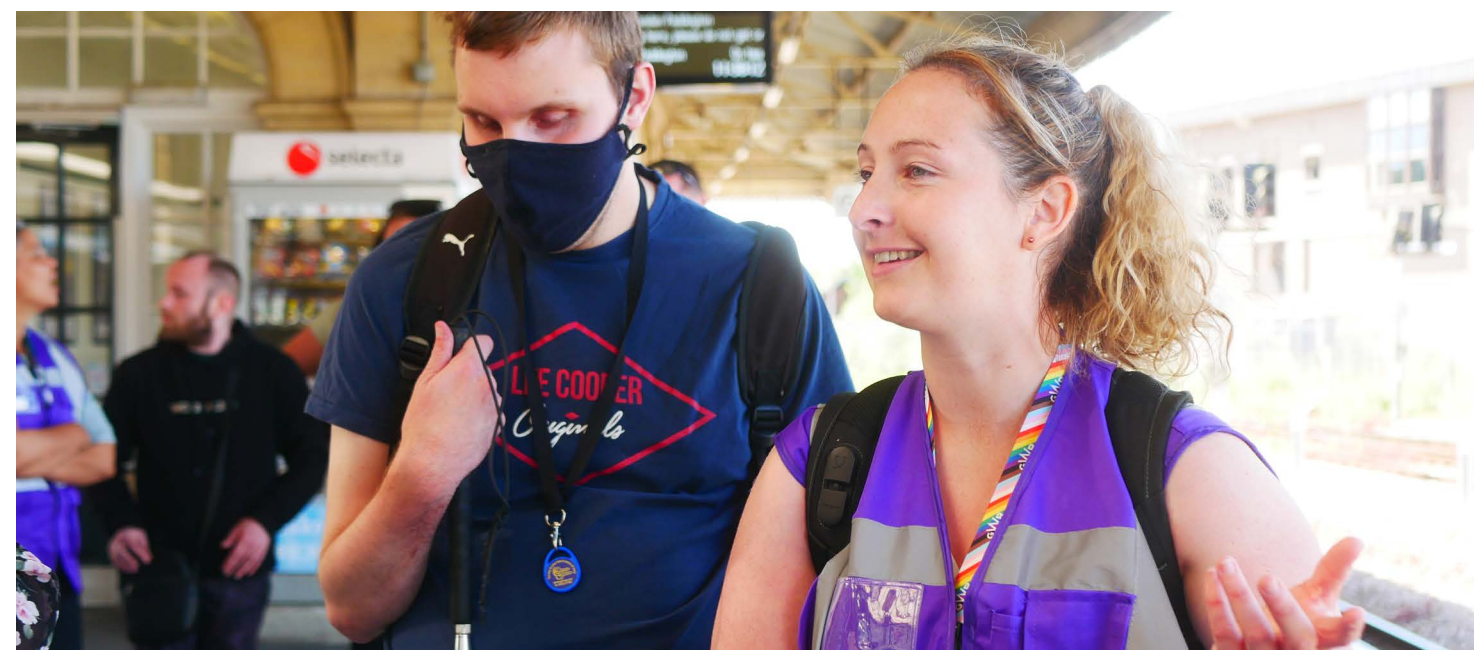
To share our knowledge and resources with our local community, professionals and the sector so more people can benefit from our work and expertise

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 creating 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 reduced 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 think 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 assesses 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:

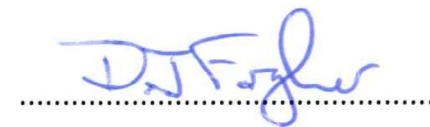
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures 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 is 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.

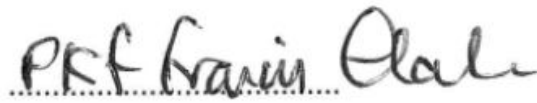
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material mis-statement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the event and transactions 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
		<u>8,036,231</u>	<u>8,036,331</u>	<u>8,328,148</u>	<u>8,328,248</u>
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
		<u>2,187,819</u>	<u>2,091,865</u>	<u>1,395,179</u>	<u>1,375,476</u>
Creditors: amounts falling due within one year	20	633,694	624,859	466,491	452,717
		<u>1,554,125</u>	<u>1,467,006</u>	<u>928,688</u>	<u>922,759</u>
Net current assets					
		<u>1,554,125</u>	<u>1,467,006</u>	<u>928,688</u>	<u>922,759</u>
Total assets less current liabilities		<u>9,590,356</u>	<u>9,503,337</u>	<u>9,256,836</u>	<u>9,251,007</u>
Net assets		<u>9,590,356</u>	<u>9,503,337</u>	<u>9,256,836</u>	<u>9,251,007</u>
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
		<u>9,590,356</u>	<u>9,503,337</u>	<u>9,256,836</u>	<u>9,251,007</u>
Total charity funds	21	<u>9,590,356</u>	<u>9,503,337</u>	<u>9,256,836</u>	<u>9,251,007</u>

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		<u>1,329,455</u>	<u>(47,274)</u>
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		<u>300,055</u>	<u>-</u>
Net cash used in investing activities		<u>(118,952)</u>	<u>(159,335)</u>
Change in cash and cash equivalents in the reporting period		<u>1,210,503</u>	<u>(206,609)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>585,169</u>	<u>791,778</u>
Cash and cash equivalents at the end of the reporting period	25	<u>1,795,672</u>	<u>585,169</u>
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		<u>167,204</u>	<u>(36,437)</u>
Net cash provided by operating activities		<u>1,329,455</u>	<u>(47,274)</u>

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
	<u>158,380</u>	<u>36,637</u>	<u>195,017</u>	<u>721,186</u>

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
	<u>7,581,319</u>	<u>35,398</u>	<u>7,616,717</u>	<u>6,644,403</u>

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
	<u>304,732</u>	<u>-</u>	<u>304,732</u>	<u>191,227</u>

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
	<u>30,742</u>	<u>-</u>	<u>30,742</u>	<u>45,682</u>

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
	<u>156,547</u>	<u>31,194</u>	<u>187,741</u>	<u>151,098</u>

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
	<u>240,645</u>	<u>-</u>	<u>240,645</u>	<u>245,765</u>

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
	<u>7,694,170</u>	<u>29,988</u>	<u>7,724,158</u>	<u>7,694,005</u>

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	-
	<u>(36,626)</u>	<u>-</u>	<u>(36,626)</u>	<u>128,807</u>

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
	<u>5,894,895</u>	<u>5,959,603</u>

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
	<u>4</u>	<u>3</u>

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	<u>11,589,537</u>	<u>215,985</u>	<u>705,735</u>	<u>-</u>	<u>12,511,257</u>
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	<u>5,515,189</u>	<u>172,804</u>	<u>531,962</u>	<u>-</u>	<u>6,219,955</u>
Carrying amount					
At 31 August 2022	<u>6,074,348</u>	<u>43,181</u>	<u>173,773</u>	<u>-</u>	<u>6,291,302</u>
At 31 August 2022	<u>5,553,939</u>	<u>61,294</u>	<u>620,796</u>	<u>10,509</u>	<u>6,246,538</u>

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
	<u>1,229,929</u>	<u>1,230,029</u>	<u>1,659,110</u>	<u>1,659,210</u>

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)
	<u>195,544</u>	<u>93,511</u>
Administration expenses	(108,425)	(87,581)
	<u>87,119</u>	<u>5,930</u>
Operating profit	-	-
Taxation	-	-
	<u>87,119</u>	<u>5,930</u>

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)
	<u>87,119</u>	<u>5,930</u>
Total assets less current liabilities	<u>87,119</u>	<u>5,930</u>
Aggregate share capital and reserves	<u>87,119</u>	<u>5,930</u>

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	-	-
	<u>1,229,929</u>	<u>1,659,110</u>
At 31 August 2022	<u>1,229,929</u>	<u>1,659,110</u>

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	<u>1,286</u>	<u>1,286</u>	<u>11,347</u>	<u>11,347</u>

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	-	-
	<u>515,000</u>	<u>515,000</u>	<u>422,500</u>	<u>422,500</u>
Carrying value at 31 August 2022	<u>515,000</u>	<u>515,000</u>	<u>422,500</u>	<u>422,500</u>

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)
	61,769	61,769
At 31 August 2022		

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.

