

# DOWNSVIEW LIFE SKILLS COLLEGE

England & Wales · Charity number 1185149

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">11073037</a>                                |
| Registered     | 2019-09-03                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                                                      |
|---------|----------------------------------------------------------------------------------------------------------------------|
| Address | Downs View Life Skill College<br>7 Old London Road<br>Patcham<br>Brighton<br>BN1 8XR                                 |
| Phone   | 01273551028                                                                                                          |
| Email   | <a href="mailto:admin-lifeskills@downsview.brighton-hove.sch.uk">admin-lifeskills@downsview.brighton-hove.sch.uk</a> |
| Website | <a href="http://downsviewlifeskillscollege.co.uk/">http://downsviewlifeskillscollege.co.uk/</a>                      |

## Activities

**Objects:** THE OBJECTS OF THE CHARITY ARE TO RELIEVE THE NEEDS OF PEOPLE WITH LEARNING DIFFICULTIES BY ADVANCING THEIR LIFE SKILLS AND ABILITIES THROUGH THE PROVISION OF EDUCATION AND SOCIAL SUPPORT TO SUCH PEOPLE AND THEIR FAMILIES AND CARERS.

**Activities:** The provision of education, training and work opportunities to develop the life skills of young adults with special needs.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** People With Disabilities, The General Public/mankind

## Geography

- Brighton And Hove

## Finances

| Period end | Income     | Expenditure | Assets     | Employees |
|------------|------------|-------------|------------|-----------|
| 2025-03-31 | £1,405,634 | £1,311,605  | £1,115,157 | 0         |
| 2024-03-31 | £1,420,140 | £1,159,930  | £1,021,128 | 0         |
| 2023-03-31 | £1,406,837 | £1,052,467  | £760,918   | 0         |
| 2022-03-31 | £1,311,043 | £1,025,087  | £406,548   | 30        |
| 2021-03-31 | £16,932    | £1,015,642  | £120,592   | 25        |

## Trustees

| Name                     | Role | Appointed  |
|--------------------------|------|------------|
| Dr Jennifer Anne Chapman |      | 2020-10-05 |
| James Watkins            |      | 2021-12-10 |
| Margaret Paxton-Walker   |      | 2025-12-01 |
| SUSAN HIRSCHLER BSc Hons |      | 2019-08-03 |
| Sophie Cook              |      | 2026-03-26 |

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# Accounts

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REGISTERED COMPANY NUMBER: 11073037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185149

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**DOWNS VIEW LIFE SKILLS COLLEGE**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**DOWN'S VIEW LIFE SKILLS COLLEGE**

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**FOR THE YEAR ENDED 31 MARCH 2025**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

The objectives of the charity are to support young adults with severe learning difficulties by providing education and life skills programs.

**Our ethos.**

Our ethos is to create a climate that fosters connection, inclusion, dignity, respect and value for all members of our college community. It promotes the importance of strong relationships between learners, staff and parents/carers.

**We aim:**

- To support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- To enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- To provide a safe, happy and stimulating environment within which to develop workplace skills.
- To encourage care and consideration for those around us.

**Our curriculum.**

The curriculum has been developed around the overarching theme of 'Preparation for Adulthood'. Within this learners will build skills around employability, independent living, social communication, relationships, being part of a community and maintaining good health.

These themes alongside learners' aspirations for the future are used to develop the outcomes for their Education, Health and Care plans. This ensures that outcomes are relevant for this transitional phase of their lives. Our aim is to make every learner as independent as possible in relation to their specific needs.

**Curriculum Framework**

- Numeracy - including problem solving, money and time skills, functional numeracy.
- Literacy
- IT skills
- Independence skills - self-care, cooking, cleaning, transport training.
- PSHCE - health and well-being, keeping safe.
- Communication (expressive, receptive and social interaction)
- Employability skills and work place learning- job coaching, work experience and volunteering.
- Creative arts
- Leisure, recreation and sport
- Spiritual, moral and cultural studies.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Accreditation.**

Our courses are accredited through NOCN. Our learners gain accreditation in:

- Entry level award in personal progress (E1)
- Entry level award in employability skills (E1)
- Entry level certificate in using employability skills (E1)
- Entry level certificate in independent living skills - looking after yourself and your home (E1) -
- Entry level award in skills for employment training and personal development (E3)

Additionally, throughout our courses, learners can obtain:

- Discover Art Awards
- Explore Art Awards

**Our work experience.**

Learners have the opportunity for meaningful and appropriate work experiences and college based work placements. The placements are tailored to the learner's interests and aspirations. Over the last year they have accessed work experiences at:

**Onsite:**

- Gardening and plant sales in our Community Garden
- Shredding enterprise
- Jobs around the college including kitchen skills and recycling
- Waitress / waiter - The Learners Café
- Kitchen Porter - Canteen
- Being an artist - working with an artist & The Open House

**Off site**

- Scope Charity shop
- The Junk Food Project - Café and canteen
- Portslade Train Station - Gardening
- Hove Train Station - Art exhibition
- Gardening (Peace Gardens and Our Lady of Lourdes)
- Nando's
- Speak Out - Advocacy group

**Workshops and work-related events**

- Pizza express
- Job Fair - Various locations
- Discover ABILITY day - Cricket Hove grounds
- Inter college sports events
- Inclusive theatre - Face front
- Speak Out - Advocacy group

**Public benefit**

The trustees confirm that they have due regard to the Charity Commission's guidance on public benefit. The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Down's View Life Skills College provides high quality education to learners with severe learning difficulties. The college was inspected by Ofsted on 9 to 11 May 2023 under the FE framework. The college has been graded Requires Improvement.

At the time this was challenged with Ofsted through the complaints system as we did not feel that the report showed an understanding of our learners. The challenge resulted in significant changes to the report but the overall judgment has not been changed. We received a monitoring visit in June 2024, the outcome of this was that the college had made significant progress in all identified areas. We are now waiting for a full inspection.

As a developing college we welcome feedback from external professionals. The report from Ofsted highlighted many of the strengths of the college and its curriculum. It said that learners 'feel safe and well cared for', 'increase their confidence, resilience and capacity to communicate.', 'widen their view of the world and promote physical activity, social interaction and creativity' and 'benefit from a wide range of opportunities to develop their skills outside the college.'

The college is described as: 'a calm and welcoming learning environment that enables learning to take place' where 'Teachers and LSAs confidently provide the specialist support learners require' and 'staff teach an appropriate, useful and progressive curriculum that supports learners to achieve to the best of their potential.'

The development areas have been addressed through the College Development plan. The college continues to be supported in its development through the strong links with Down's View School. There is a shared ethos between all sites. The college continues to work closely with Brighton and Hove local authority to meet the needs of students with severe learning disabilities locally.

Students numbers in the college remain consistent with 32 full time learners. Post covid we have worked hard to re-establish a full range of work experience opportunities. Community links are a key focus of the college. Learners have extensive opportunities to access the local community and utilise facilities within in. Work experience opportunities both external and internal are continually developing and are tailored to the needs and interests of the learners. Life Skills programs ensure that learners have the skills needed to look after themselves and keep themselves safe.

Learners have opportunities to access a wide variety of leisure activities including an arts week where learners were able to sell their art work. Learners run a weekly café for their fellow students. They are also part of a weekly learner council which enables them to play an active part in the running of the college. A community garden has been established, this provides work experience opportunities for learners, links with the community and enhances wellbeing for all who access it.

The site continues to be developed to ensure that it fully meets the needs of all the learners. We work in liaison with Brighton and Hove local authority.

Safeguarding procedures are robust, there is a DSL and DDSL on site. All staff are aware of the procedures around safeguarding adults. Staff are trained annually and training is tailored to needs of students and current national issues. All staff have received training around the PREVENT strategy.

All staff have received PROACT-SCIP training which supports learners with challenging behaviour. We have a positive behaviour support practitioner to ensure that we have a high level of support of all learners and staff.

**FINANCIAL REVIEW**

**Financial position**

The results for the year are shown in the Statement of Financial Activities, Balance sheet and accompanying notes. This is the seventh year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing. The lease for the building has been agreed with Brighton & Hove local authority. We have a clear plan for the college development and premises investment that is managed by the college development manager.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**FINANCIAL REVIEW**

**Investment policy and objectives**

The college continues to invest in the curriculum as a main focus. Specialist equipment has also been purchased to support learners. There has also been investment in resources to support employability skills. The premises development plan inform ongoing spend.

**Reserves policy**

The trustees are holding reserves for any future payments to creditors. Reserves are also held for further site development. Reserves are held for any future property requirements if the lease for the existing site was withdrawn.

**FUTURE PLANS**

Learner numbers at Downs View Life Skills college will remain stable and we will continue to work closely with Brighton and Hove Local Authority to ensure we meet the needs of local residents.

The College development plan addresses the development areas from the Ofsted inspection.

The facilities on site will be improved through the development of classroom areas to ensure they meet learners needs and ensure capacity when the temporary classrooms are removed.

We will continue to develop the outside learning areas which will include the community garden as well as the space created with the planned removal of the onsite house.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

**Recruitment and appointment of new trustees**

The trustees as charity trustees have control of the charity and its property and funds. The subscribers to the Memorandum (being the first members) are also the first trustees.

New trustees are co-opted by the trustees. The trustees, when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom support the objectives of the charity. One third of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots. A retiring trustee who is eligible may be reappointed.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11073037 (England and Wales)

**Registered Charity number**

1185149

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Registered office**

7 Old London Road  
Brighton  
East Sussex  
BN1 8XR

**Trustees**

Ms S Hirschler  
Ms J F McMorrow (resigned 1/7/2025)  
Ms A V Jones (resigned 30/7/2024)  
J Watkins  
Dr J A Chapman

**Senior Statutory Auditor**

Shona Wardrop C.A.

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Solicitors**

Griffith Smith LLP  
47 Old Steine  
Brighton  
East Sussex  
BN1 1NW

**Chief Executive/Headteacher**

Vanessa Hickey

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on .....11/12/25..... and signed on its behalf by:

  
.....

Ms S Hirschler - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Opinion**

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

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

" We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

" We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

" We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- \* Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- \* Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- \* The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- " discussed and reviewed the charity's business model and forward planning to assess going concern

- " communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

- " reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- " Carried out substantive testing on income and expenditure

- " Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Shona Wardrop*

Shona Wardrop C.A. (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: 11/12/25

**DOWNNS VIEW LIFE SKILLS COLLEGE****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

|                                        |       |                            |                                   |                         | 2025                | 2024                |
|----------------------------------------|-------|----------------------------|-----------------------------------|-------------------------|---------------------|---------------------|
|                                        | Notes | Unrestricted<br>funds<br>£ | Designated<br>asset<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ | Total<br>funds<br>£ |
| <b>INCOME AND<br/>ENDOWMENTS FROM</b>  |       |                            |                                   |                         |                     |                     |
| Donations and legacies                 | 2     | 6,979                      | -                                 | 20,000                  | 26,979              | 30,143              |
| <b>Charitable activities</b>           | 4     |                            |                                   |                         |                     |                     |
| Education                              |       | 1,347,517                  | -                                 | -                       | 1,347,517           | 1,361,466           |
| Investment income                      | 3     | 39                         | -                                 | -                       | 39                  | -                   |
| Other income                           | 5     | 31,099                     | -                                 | -                       | 31,099              | 28,531              |
| <b>Total</b>                           |       | <u>1,385,634</u>           | <u>-</u>                          | <u>20,000</u>           | <u>1,405,634</u>    | <u>1,420,140</u>    |
| <b>EXPENDITURE ON</b>                  |       |                            |                                   |                         |                     |                     |
| <b>Charitable activities</b>           | 6     |                            |                                   |                         |                     |                     |
| Education                              |       | <u>1,273,553</u>           | <u>38,052</u>                     | <u>-</u>                | <u>1,311,605</u>    | <u>1,159,930</u>    |
| <b>NET<br/>INCOME/(EXPENDITURE)</b>    |       |                            |                                   |                         |                     |                     |
| Transfers between funds                | 17    | 112,081<br>(198,864)       | (38,052)<br>218,864               | 20,000<br>(20,000)      | 94,029<br>-         | 260,210<br>-        |
| <b>Net movement in funds</b>           |       | <u>(86,783)</u>            | <u>180,812</u>                    | <u>-</u>                | <u>94,029</u>       | <u>260,210</u>      |
| <b>RECONCILIATION OF<br/>FUNDS</b>     |       |                            |                                   |                         |                     |                     |
| Total funds brought forward            |       | 1,021,128                  | -                                 | -                       | 1,021,128           | 760,918             |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b> |       | <u>934,345</u>             | <u>180,812</u>                    | <u>-</u>                | <u>1,115,157</u>    | <u>1,021,128</u>    |

The notes form part of these financial statements

**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)****BALANCE SHEET****31 MARCH 2025**

|                                              |       |                            |                                   |                         | 2025                | 2024                |
|----------------------------------------------|-------|----------------------------|-----------------------------------|-------------------------|---------------------|---------------------|
|                                              | Notes | Unrestricted<br>funds<br>£ | Designated<br>asset<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ | Total<br>funds<br>£ |
| <b>FIXED ASSETS</b>                          |       |                            |                                   |                         |                     |                     |
| Tangible assets                              | 14    | -                          | 180,812                           | -                       | 180,812             | 25,731              |
| <b>CURRENT ASSETS</b>                        |       |                            |                                   |                         |                     |                     |
| Debtors                                      | 15    | 285                        | -                                 | -                       | 285                 | 35,787              |
| Cash at bank and in hand                     |       | 1,098,218                  | -                                 | -                       | 1,098,218           | 1,091,641           |
|                                              |       | <u>1,098,503</u>           | <u>-</u>                          | <u>-</u>                | <u>1,098,503</u>    | <u>1,127,428</u>    |
| <b>CREDITORS</b>                             |       |                            |                                   |                         |                     |                     |
| Amounts falling due within one year          | 16    | (164,158)                  | -                                 | -                       | (164,158)           | (132,031)           |
|                                              |       | <u>934,345</u>             | <u>-</u>                          | <u>-</u>                | <u>934,345</u>      | <u>995,397</u>      |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                                   |                         |                     |                     |
|                                              |       | <u>934,345</u>             | <u>180,812</u>                    | <u>-</u>                | <u>1,115,157</u>    | <u>1,021,128</u>    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                                   |                         |                     |                     |
|                                              |       | <u>934,345</u>             | <u>180,812</u>                    | <u>-</u>                | <u>1,115,157</u>    | <u>1,021,128</u>    |
| <b>NET ASSETS</b>                            |       |                            |                                   |                         |                     |                     |
|                                              |       | <u>934,345</u>             | <u>180,812</u>                    | <u>-</u>                | <u>1,115,157</u>    | <u>1,021,128</u>    |
| <b>FUNDS</b>                                 |       |                            |                                   |                         |                     |                     |
| Unrestricted funds                           | 17    |                            |                                   |                         | 1,115,157           | 1,021,128           |
| <b>TOTAL FUNDS</b>                           |       |                            |                                   |                         |                     |                     |
|                                              |       |                            |                                   |                         | <u>1,115,157</u>    | <u>1,021,128</u>    |

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....<sup>11</sup>12<sup>25</sup>..... and were signed on its behalf by:



.....  
S Hirschler - Trustee

The notes form part of these financial statements

**DOWNNS VIEW LIFE SKILLS COLLEGE****CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                                           | Notes | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | 199,670   | 48,920    |
| Net cash provided by operating activities                                 |       | 199,670   | 48,920    |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | (193,132) | (20,414)  |
| Interest received                                                         |       | 39        | -         |
| Net cash used in investing activities                                     |       | (193,093) | (20,414)  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 6,577     | 28,506    |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 1,091,641 | 1,063,135 |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 1,098,218 | 1,091,641 |

The notes form part of these financial statements

**DOWNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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|                                                                                    |                  |               |                  |
|------------------------------------------------------------------------------------|------------------|---------------|------------------|
| <b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>  |                  |               |                  |
|                                                                                    | 2025             | 2024          |                  |
|                                                                                    | £                | £             |                  |
| Net income for the reporting period (as per the Statement of Financial Activities) | 94,029           | 260,210       |                  |
| Adjustments for:                                                                   |                  |               |                  |
| Depreciation charges                                                               | 38,051           | 10,713        |                  |
| Interest received                                                                  | (39)             | -             |                  |
| Decrease/(increase) in debtors                                                     | 35,502           | (19,703)      |                  |
| Increase/(decrease) in creditors                                                   | 32,127           | (202,300)     |                  |
|                                                                                    | <u>199,670</u>   | <u>48,920</u> |                  |
| Net cash provided by operations                                                    | <u>199,670</u>   | <u>48,920</u> |                  |
| <br>                                                                               |                  |               |                  |
| <b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>                                         |                  |               |                  |
|                                                                                    | At 1/4/24        | Cash flow     | At 31/3/25       |
|                                                                                    | £                | £             | £                |
| Net cash                                                                           |                  |               |                  |
| Cash at bank and in hand                                                           | 1,091,641        | 6,577         | 1,098,218        |
|                                                                                    | <u>1,091,641</u> | <u>6,577</u>  | <u>1,098,218</u> |
| <br>                                                                               |                  |               |                  |
| Total                                                                              | <u>1,091,641</u> | <u>6,577</u>  | <u>1,098,218</u> |

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The charity meets the definition of a public benefit entity as defined by FRS102.

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

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Critical accounting judgements and key sources of estimation uncertainty**

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

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Income**

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

Fees for students are recognised in the period in which the teaching takes place.

**Expenditure**

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

**Tangible fixed assets and depreciation**

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.  
Computer equipment - 3 years straight line.  
Other equipment - 3 years straight line.  
Property improvements - 4 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

**DOWNNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****1. ACCOUNTING POLICIES - continued****Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

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

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

**Basic financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**2. DONATIONS AND LEGACIES**

|           | 2025              | 2024              |
|-----------|-------------------|-------------------|
|           | £                 | £                 |
| Donations | 26,979            | 30,143            |
|           | <u>          </u> | <u>          </u> |

**3. INVESTMENT INCOME**

|                          | 2025              | 2024              |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 39                | -                 |
|                          | <u>          </u> | <u>          </u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                    | Activity  | 2025              | 2024              |
|--------------------|-----------|-------------------|-------------------|
|                    | Education | £                 | £                 |
| Educational grants |           | 1,347,517         | 1,361,466         |
|                    |           | <u>          </u> | <u>          </u> |

Grants received, included in the above, are as follows:

|                                      | 2025              | 2024              |
|--------------------------------------|-------------------|-------------------|
|                                      | £                 | £                 |
| Education and Skills Funding Agency  | 433,954           | 447,009           |
| Brighton and Hove City Council       | 743,333           | 675,104           |
| East Sussex                          | 135,056           | 120,518           |
| West Sussex                          | 35,174            | 35,502            |
| Brighton and Hove Additional Funding | -                 | 83,333            |
|                                      | <u>          </u> | <u>          </u> |
|                                      | 1,347,517         | 1,361,466         |
|                                      | <u>          </u> | <u>          </u> |

**DOWNNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****5. OTHER INCOME**

|                        | 2025          | 2024          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Work experience income | 67            | 589           |
| Capital grants         | 31,032        | 27,942        |
|                        | <u>31,099</u> | <u>28,531</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs (see<br>note 7) | Support<br>costs (see<br>note 8) | Totals    |
|-----------|---------------------------------|----------------------------------|-----------|
|           | £                               | £                                | £         |
| Education | 1,304,305                       | 7,300                            | 1,311,605 |

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                         | 2025             | 2024             |
|-------------------------|------------------|------------------|
|                         | £                | £                |
| Staff costs             | 1,144,004        | 1,027,699        |
| Premises costs          | 59,901           | 57,966           |
| Other educational costs | 13,927           | 12,858           |
| Office and admin costs  | 48,421           | 43,114           |
| Depreciation            | 38,052           | 10,713           |
|                         | <u>1,304,305</u> | <u>1,152,350</u> |

**8. SUPPORT COSTS**

|           | Governance<br>costs |
|-----------|---------------------|
|           | £                   |
| Education | 7,300               |

Support costs, included in the above, are as follows:

|                               | 2025      | 2024                |
|-------------------------------|-----------|---------------------|
|                               | Education | Total<br>activities |
|                               | £         | £                   |
| Audit/Independent examination | 7,300     | 7,580               |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****9. NET INCOME/(EXPENDITURE)**

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

|                             | 2025<br>£     | 2024<br>£     |
|-----------------------------|---------------|---------------|
| Depreciation - owned assets | <u>38,051</u> | <u>10,713</u> |

**10. AUDITORS' REMUNERATION**

The Auditors' remuneration for 2025 was £7,300 (2024: £6,600).

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**12. STAFF COSTS**

The charity does not employ any staff.

All staff are seconded from Downs View School. The total staff costs recharged to the charity during 2025 was £1,107,755 (2024: £997,706).

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Designated<br>asset<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|-----------------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                                   |                         |                     |
| Donations and legacies            | 30,143                     | -                                 | -                       | 30,143              |
| <b>Charitable activities</b>      |                            |                                   |                         |                     |
| Education                         | 1,361,466                  | -                                 | -                       | 1,361,466           |
| Other income                      | 28,531                     | -                                 | -                       | 28,531              |
| <b>Total</b>                      | <u>1,420,140</u>           | <u>-</u>                          | <u>-</u>                | <u>1,420,140</u>    |
| <b>EXPENDITURE ON</b>             |                            |                                   |                         |                     |
| <b>Charitable activities</b>      |                            |                                   |                         |                     |
| Education                         | <u>1,159,930</u>           | <u>-</u>                          | <u>-</u>                | <u>1,159,930</u>    |
| <b>NET INCOME</b>                 | 260,210                    | -                                 | -                       | 260,210             |

**DOWNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Designated<br>asset<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|-----------------------------------|-------------------------|---------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                            |                                   |                         |                     |
| Total funds brought forward        | 760,918                    | -                                 | -                       | 760,918             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>1,021,128</u>           | <u>-</u>                          | <u>-</u>                | <u>1,021,128</u>    |

**14. TANGIBLE FIXED ASSETS**

|                       | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|-------------------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                                     |                                  |                            |                |
| At 1 April 2024       | -                                   | 55,514                           | 27,300                     | 82,814         |
| Additions             | 90,134                              | 96,762                           | 6,236                      | 193,132        |
| At 31 March 2025      | <u>90,134</u>                       | <u>152,276</u>                   | <u>33,536</u>              | <u>275,946</u> |
| <b>DEPRECIATION</b>   |                                     |                                  |                            |                |
| At 1 April 2024       | -                                   | 33,401                           | 23,682                     | 57,083         |
| Charge for year       | 10,823                              | 25,262                           | 1,966                      | 38,051         |
| At 31 March 2025      | <u>10,823</u>                       | <u>58,663</u>                    | <u>25,648</u>              | <u>95,134</u>  |
| <b>NET BOOK VALUE</b> |                                     |                                  |                            |                |
| At 31 March 2025      | <u>79,311</u>                       | <u>93,613</u>                    | <u>7,888</u>               | <u>180,812</u> |
| At 31 March 2024      | <u>-</u>                            | <u>22,113</u>                    | <u>3,618</u>               | <u>25,731</u>  |

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2025<br>£  | 2024<br>£     |
|--------------------------------|------------|---------------|
| Trade debtors                  | -          | 35,502        |
| Prepayments and accrued income | 285        | 285           |
|                                | <u>285</u> | <u>35,787</u> |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2025           | 2024           |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Trade creditors              | 41,510         | 11,357         |
| Other creditors              | -              | 29             |
| Accruals and deferred income | -              | 11,894         |
| Accrued expenses             | 122,648        | 108,751        |
|                              | <u>164,158</u> | <u>132,031</u> |

**17. MOVEMENT IN FUNDS**

|                           | At 1/4/24<br>£   | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/25<br>£ |
|---------------------------|------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                  |                                  |                                    |                    |
| General fund              | 997,794          | 94,915                           | (198,864)                          | 893,845            |
| Community Garden          | 23,334           | 17,166                           | -                                  | 40,500             |
| Designated asset funds    | -                | (38,052)                         | 218,864                            | 180,812            |
|                           | <u>1,021,128</u> | <u>74,029</u>                    | <u>20,000</u>                      | <u>1,115,157</u>   |
| <b>Restricted funds</b>   |                  |                                  |                                    |                    |
| Community Garden          | -                | 20,000                           | (20,000)                           | -                  |
|                           | <u>-</u>         | <u>20,000</u>                    | <u>(20,000)</u>                    | <u>-</u>           |
| <b>TOTAL FUNDS</b>        | <u>1,021,128</u> | <u>94,029</u>                    | <u>-</u>                           | <u>1,115,157</u>   |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,360,333                  | (1,265,418)                | 94,915                    |
| Community Garden          | 25,301                     | (8,135)                    | 17,166                    |
| Designated asset funds    | -                          | (38,052)                   | (38,052)                  |
|                           | <u>1,385,634</u>           | <u>(1,311,605)</u>         | <u>74,029</u>             |
| <b>Restricted funds</b>   |                            |                            |                           |
| Community Garden          | 20,000                     | -                          | 20,000                    |
|                           | <u>20,000</u>              | <u>-</u>                   | <u>20,000</u>             |
| <b>TOTAL FUNDS</b>        | <u>1,405,634</u>           | <u>(1,311,605)</u>         | <u>94,029</u>             |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1/4/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 760,918        | 236,876                          | 997,794            |
| Community Garden          | -              | 23,334                           | 23,334             |
|                           | <u>760,918</u> | <u>260,210</u>                   | <u>1,021,128</u>   |
| <b>TOTAL FUNDS</b>        | <u>760,918</u> | <u>260,210</u>                   | <u>1,021,128</u>   |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,396,806                  | (1,159,930)                | 236,876                   |
| Community Garden          | 23,334                     | -                          | 23,334                    |
|                           | <u>1,420,140</u>           | <u>(1,159,930)</u>         | <u>260,210</u>            |
| <b>TOTAL FUNDS</b>        | <u>1,420,140</u>           | <u>(1,159,930)</u>         | <u>260,210</u>            |

**18. RELATED PARTY DISCLOSURES**

The charity purchased the following services/goods from Downs View School in the period:

|                                                               | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------------|-----------|-----------|
| Direct Staff costs (teaching, admin, agency and leadership)   | 1,132,145 | 1,002,410 |
| Other Shared costs (including training and other staff costs) | 25,928    | 26,555    |

As at the 31 March 2025 the charity owed Downs View School £143,807 (2024: £104,051).

**19. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the directors/trustees.

**20. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolves, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.

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# Accounts

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REGISTERED COMPANY NUMBER: 11073037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185149

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**DOWNS VIEW LIFE SKILLS COLLEGE**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**DOWNNS VIEW LIFE SKILLS COLLEGE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

The objectives of the charity are to support young adults with severe learning difficulties by providing education and life skills programs.

**Our ethos.**

Our ethos is to create a climate that fosters connection, inclusion, dignity, respect and value for all members of our college community. It promotes the importance of strong relationships between learners, staff and parents/carers.

**We aim:**

- To support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- To enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- To provide a safe, happy and stimulating environment within which to develop workplace skills.
- To encourage care and consideration for those around us.

**Our curriculum.**

The curriculum has been developed around the overarching theme of 'Preparation for Adulthood'. Within this learners will build skills around employability, independent living, social communication, relationships, being part of a community and maintaining good health.

These themes alongside learners' aspirations for the future are used to develop the outcomes for their Education, Health and Care plans. This ensures that outcomes are relevant for this transitional phase of their lives. Our aim is to make every learner as independent as possible in relation to their specific needs.

**Curriculum Framework**

- Numeracy - including problem solving, money and time skills, functional numeracy.
- Literacy
- IT skills
- Independence skills - self-care, cooking, cleaning, transport training.
- PSHCE - health and well-being, keeping safe.
- Communication (expressive, receptive and social interaction)
- Employability skills and work place learning- job coaching, work experience and volunteering.
- Creative arts
- Leisure, recreation and sport
- Spiritual, moral and cultural studies

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Accreditation.**

Our courses are accredited through NOCN. Our learners gain accreditation in:

- Entry level award in personal progress (E1)
- Entry level award in independent living- house hold Skills (E1)
- Entry level award in employability skills (E1)
- Entry level certificate in using employability skills (E1)
- Entry level certificate in independent living skills - looking after yourself and your home (E1)
- Entry level award for employment, training and personal development (E3)
- Entry level award on skills for employment training and personal development (E3)

Additionally, throughout our courses, learners can obtain:

- Discover Art Awards
- Explore Art Awards

**Our work experience.**

Learners have the opportunity for meaningful and appropriate work experiences and college based work placements. The placements are tailored to the learner's interests and aspirations. Over the last year they have accessed work experiences at:

**Onsite:**

- Gardening and plant selling
- Shredding enterprise
- Jobs around the college including kitchen skills and recycling
- Waitress / waiter - The Learners Café
- Being an artist -working with an artist & The Open House

**Off site**

- Scope Charity shop
- Eden Perfume
- The Junk Food Project - Café and canteen
- The Shelter charity shop
- Preston Tennis Club - FAB Café and gardening
- Portslade Train Station - Gardening
- Hove Train Station - Art exhibition
- Gardening

**Workshops and work-related events**

- Pizza express
- Job Fair - Brighton job centre
- Discover ABILITY day - Cricket Hove grounds
- Fabrika - Working with an artist
- Inclusive theatre - Face front
- Speak Out - Advocacy group

**Public benefit**

The trustees confirm that they have due regard to the Charity Commission's guidance on public benefit. The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Down's View Life Skills College provides high quality education to learners with severe learning difficulties. The college was inspected by Ofsted on 9 to 11 May 2023 under the FE framework. The college has been graded Requires Improvement. At the time this was challenged with Ofsted through the complaints system as we did not feel that the report showed an understanding of our learners. The challenge resulted in significant changes to the report but the overall judgment has not been changed.

We received a monitoring visit in June 2024, the outcome of this was that the college had made significant progress in all identified areas. We are now waiting for a full inspection. As a developing college we welcome feedback from external professionals. The report from Ofsted highlighted many of the strengths of the college and its curriculum. It said that learners 'feel safe and well cared for', 'increase their confidence, resilience and capacity to communicate.', 'widen their view of the world and promote physical activity, social interaction and creativity' and 'benefit from a wide range of opportunities to develop their skills outside the college.'

The college is described as: 'a calm and welcoming learning environment that enables learning to take place' where 'Teachers and LSAs confidently provide the specialist support learners require' and 'staff teach an appropriate, useful and progressive curriculum that supports learners to achieve to the best of their potential.'

The development areas have been addressed through the College Development plan. The college continues to be supported in its development through the strong links with Down's View School. There is a shared ethos between all sites. The college continues to work closely with Brighton and Hove local authority to meet the needs of students with severe learning disabilities locally.

Students numbers in the college remain consistent with 36 full time learners and 1 part-time learner. Post covid we have worked hard to re-establish a full range of work experience opportunities. Community links are a key focus of the college. Learners have extensive opportunities to access the local community and utilise facilities within in. Work experience opportunities both external and internal are continually developing and are tailored to the needs and interests of the learners. Life Skills programs ensure that learners have the skills needed to look after themselves and keep themselves safe.

Learners have opportunities to access a wide variety of leisure activities. Arts week was very successful, the college was part of the Brighton Festival open house program where learners were able to sell their art work. Learners run a weekly café for their fellow students. They are also part of a weekly learner council which enables them to play an active part in the running of the college. A community garden has been established, this provides work experience opportunities for learners, links with the community and enhances wellbeing for all who access it,

The site continues to be developed to ensure that it fully meets the needs of all the learners. We work in liaison with Brighton and Hove local authority.

Safeguarding procedures are robust, there is a DSL and DDSL on site. All staff are aware of the procedures around safeguarding adults. Staff are trained annually and training is tailored to needs of students and current national issues. All staff have received training around the PREVENT strategy.

All staff have received PROACT-SCIP training which supports learners with challenging behaviour. We have created a new role of positive behaviour support practitioner to ensure that we have a high level of support of all learners and staff.

**FINANCIAL REVIEW**

**Financial position**

The results for the year are shown in the Statement of Financial Activities, Balance sheet and accompanying notes. This is the sixth year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing. The lease for the building has been agreed with Brighton & Hove local authority. We have a clear plan for the college development and premises investment that is managed by the college development manager.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**FINANCIAL REVIEW**

**Investment policy and objectives**

The college continues to invest in the curriculum as a main focus. Specialist equipment has also been purchased to support learners. There has also been investment in resources to support employability skills. The premises development plan inform ongoing spend.

**Reserves policy**

The trustees are holding reserves for any future payments to creditors. Reserves are also held for further site development. Reserves are held for any future property requirements if the lease for the existing site was withdrawn.

**FUTURE PLANS**

Learner numbers at Downs View Life Skills college will remain stable and we will continue to work closely with Brighton and Hove Local Authority to ensure we meet the needs of local residents.

The College development plan addresses the development areas from the Ofsted inspection.

The Life Skills facilities on site will be improved through the development of classroom areas to ensure they meet learners needs and ensure capacity when the temporary classrooms are removed.

We will continue to development the outside learning areas which will include the community garden as well as the space created with the planned removal of the onsite house.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

**Recruitment and appointment of new trustees**

The trustees as charity trustees have control of the charity and its property and funds. The subscribers to the Memorandum (being the first members) are also the first trustees.

New trustees are co-opted by the trustees. The trustees, when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom support the objectives of the charity. One third of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots. A retiring trustee who is eligible may be reappointed.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11073037 (England and Wales)

**Registered Charity number**

1185149

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Registered office**

7 Old London Road  
Brighton  
East Sussex  
BN1 8XR

**Trustees**

Ms S Hirschler  
Ms J F McMorro  
Ms A V Jones  
J Watkins  
Dr J A Chapman

**Senior Statutory Auditor**

Shona Wardrop C.A.

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Solicitors**

Griffith Smith LLP  
47 Old Steine  
Brighton  
East Sussex  
BN1 1NW

**Chief Executive/Headteacher**

Vanessa Hickey

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

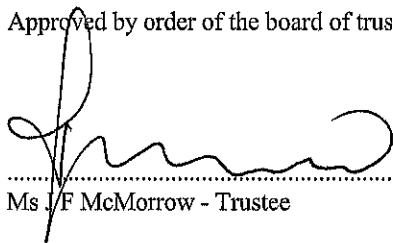
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12/12/24 and signed on its behalf by:



.....  
Ms J F McMorrow - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Opinion**

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

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

" We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

" We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

" We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- \* Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- \* Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- \* The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also:

- " discussed and reviewed the charity's business model and forward planning to assess going concern

- " communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF**  
**DOWN'S VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Shona Wardrop*

Shona Wardrop C.A. (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: .....12/12/24.....

**DOWNNS VIEW LIFE SKILLS COLLEGE****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                    |       | 2024<br>Unrestricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                    |                             |
| Donations and legacies             | 2     | 30,143                             | 5,261                       |
| <b>Charitable activities</b>       | 3     |                                    |                             |
| Education                          |       | 1,361,466                          | 1,356,239                   |
| Other income                       | 4     | 28,531                             | 45,337                      |
| <b>Total</b>                       |       | <u>1,420,140</u>                   | <u>1,406,837</u>            |
| <b>EXPENDITURE ON</b>              |       |                                    |                             |
| <b>Charitable activities</b>       | 5     |                                    |                             |
| Education                          |       | <u>1,159,930</u>                   | <u>1,052,467</u>            |
| <b>NET INCOME</b>                  |       | 260,210                            | 354,370                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                             |
| Total funds brought forward        |       | 760,918                            | 406,548                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>1,021,128</u></u>            | <u><u>760,918</u></u>       |

The notes form part of these financial statements

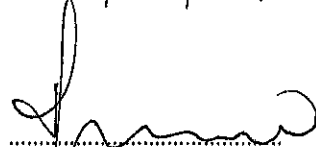
**DOWN'S VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**BALANCE SHEET**  
**31 MARCH 2024**

|                                                  |       | 2024<br>Unrestricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|------------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              | Notes |                                    |                             |
| Tangible assets                                  | 13    | 25,731                             | 16,030                      |
| <b>CURRENT ASSETS</b>                            |       |                                    |                             |
| Debtors                                          | 14    | 35,787                             | 16,084                      |
| Cash at bank and in hand                         |       | 1,091,641                          | 1,063,135                   |
|                                                  |       | <u>1,127,428</u>                   | <u>1,079,219</u>            |
| <b>CREDITORS</b>                                 |       |                                    |                             |
| Amounts falling due within one year              | 15    | (132,031)                          | (334,331)                   |
| <b>NET CURRENT ASSETS</b>                        |       | <u>995,397</u>                     | <u>744,888</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>1,021,128</u>                   | <u>760,918</u>              |
| <b>NET ASSETS</b>                                |       | <u>1,021,128</u>                   | <u>760,918</u>              |
| <b>FUNDS</b>                                     | 16    |                                    |                             |
| Unrestricted funds                               |       | 1,021,128                          | 760,918                     |
| <b>TOTAL FUNDS</b>                               |       | <u>1,021,128</u>                   | <u>760,918</u>              |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 / 12 / 24 and were signed on its behalf by:

  
.....  
J F McMorrow - Trustee

The notes form part of these financial statements

**DOWNNS VIEW LIFE SKILLS COLLEGE****CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                                           | Notes | 2024<br>£ | 2023<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | 48,920    | 408,085   |
| Net cash provided by operating activities                                 |       | 48,920    | 408,085   |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | (20,414)  | (15,812)  |
| Net cash used in investing activities                                     |       | (20,414)  | (15,812)  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 28,506    | 392,273   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 1,063,135 | 670,862   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 1,091,641 | 1,063,135 |

The notes form part of these financial statements

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                    | 2024          | 2023           |
|------------------------------------------------------------------------------------|---------------|----------------|
|                                                                                    | £             | £              |
| Net income for the reporting period (as per the Statement of Financial Activities) | 260,210       | 354,370        |
| Adjustments for:                                                                   |               |                |
| Depreciation charges                                                               | 10,713        | 4,152          |
| Increase in debtors                                                                | (19,703)      | (16,084)       |
| (Decrease)/increase in creditors                                                   | (202,300)     | 65,647         |
| Net cash provided by operations                                                    | <u>48,920</u> | <u>408,085</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1/4/23        | Cash flow     | At 31/3/24       |
|--------------------------|------------------|---------------|------------------|
|                          | £                | £             | £                |
| Net cash                 |                  |               |                  |
| Cash at bank and in hand | 1,063,135        | 28,506        | 1,091,641        |
|                          | <u>1,063,135</u> | <u>28,506</u> | <u>1,091,641</u> |
| Total                    | <u>1,063,135</u> | <u>28,506</u> | <u>1,091,641</u> |

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The charity meets the definition of a public benefit entity as defined by FRS102.

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

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Critical accounting judgements and key sources of estimation uncertainty**

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

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Income**

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

Fees for students are recognised in the period in which the teaching takes place.

**Expenditure**

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

**Tangible fixed assets and depreciation**

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.  
Computer equipment - 3 years straight line.  
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

## **DOWN'S VIEW LIFE SKILLS COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **1. ACCOUNTING POLICIES - continued**

##### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Fund accounting**

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

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

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

##### **Basic financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

#### **2. DONATIONS AND LEGACIES**

|           | 2024   | 2023  |
|-----------|--------|-------|
|           | £      | £     |
| Donations | 30,143 | 5,261 |

#### **3. INCOME FROM CHARITABLE ACTIVITIES**

|                    | Activity  | 2024      | 2023      |
|--------------------|-----------|-----------|-----------|
|                    |           | £         | £         |
| Educational grants | Education | 1,361,466 | 1,353,246 |
| Class funds        | Education | -         | 2,993     |
|                    |           | 1,361,466 | 1,356,239 |

Grants received, included in the above, are as follows:

|                                      | 2024      | 2023      |
|--------------------------------------|-----------|-----------|
|                                      | £         | £         |
| Education and Skills Funding Agency  | 447,009   | 386,150   |
| Brighton and Hove City Council       | 675,104   | 662,026   |
| East Sussex                          | 120,518   | 69,568    |
| West Sussex                          | 35,502    | 35,502    |
| Brighton and Hove Additional Funding | 83,333    | 200,000   |
|                                      | 1,361,466 | 1,353,246 |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024****4. OTHER INCOME**

|                        | 2024          | 2023          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Work experience income | 589           | 1,146         |
| Capital grants         | 27,942        | 44,191        |
|                        | <u>28,531</u> | <u>45,337</u> |

**5. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs (see<br>note 6)<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£      |
|-----------|--------------------------------------|---------------------------------------|------------------|
| Education | <u>1,152,350</u>                     | <u>7,580</u>                          | <u>1,159,930</u> |

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                         | 2024<br>£        | 2023<br>£        |
|-------------------------|------------------|------------------|
| Staff costs             | 1,027,699        | 930,572          |
| Premises costs          | 57,966           | 56,337           |
| Other educational costs | 12,858           | 16,488           |
| Office and admin costs  | 43,114           | 38,543           |
| Depreciation            | 10,713           | 4,152            |
|                         | <u>1,152,350</u> | <u>1,046,092</u> |

**7. SUPPORT COSTS**

|           | Governance<br>costs<br>£ |
|-----------|--------------------------|
| Education | <u>7,580</u>             |

Support costs, included in the above, are as follows:

|                               | 2024           | 2023                     |
|-------------------------------|----------------|--------------------------|
|                               | Education<br>£ | Total<br>activities<br>£ |
| Audit/Independent examination | <u>7,580</u>   | <u>6,375</u>             |

# **DOWN'S VIEW LIFE SKILLS COLLEGE**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2024**

### **8. NET INCOME/(EXPENDITURE)**

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

|                             | 2024   | 2023  |
|-----------------------------|--------|-------|
|                             | £      | £     |
| Depreciation - owned assets | 10,713 | 4,152 |

### **9. AUDITORS' REMUNERATION**

The Auditors' remuneration for 2024 was £7,800 (2023: £6,600).

### **10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### **11. STAFF COSTS**

The charity does not employ any staff.

All staff are seconded from Downs View School. The total staff costs recharged to the charity during 2024 was £997,706 (2023: £921,386).

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

### **12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds<br>£ |
|-----------------------------------|-------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                         |
| Donations and legacies            | 5,261                   |
| <b>Charitable activities</b>      |                         |
| Education                         | 1,356,239               |
| Other income                      | 45,337                  |
| <b>Total</b>                      | <b>1,406,837</b>        |
| <b>EXPENDITURE ON</b>             |                         |
| Charitable activities             |                         |
| Education                         | 1,052,467               |
| <b>NET INCOME</b>                 | <b>354,370</b>          |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024****12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted funds<br>£ |
|------------------------------------|-------------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                         |
| Total funds brought forward        | 406,548                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>760,918</u>          |

**13. TANGIBLE FIXED ASSETS**

|                       | Fixtures and fittings<br>£ | Computer equipment<br>£ | Totals<br>£   |
|-----------------------|----------------------------|-------------------------|---------------|
| <b>COST</b>           |                            |                         |               |
| At 1 April 2023       | 38,246                     | 24,154                  | 62,400        |
| Additions             | 17,268                     | 3,146                   | 20,414        |
| At 31 March 2024      | <u>55,514</u>              | <u>27,300</u>           | <u>82,814</u> |
| <b>DEPRECIATION</b>   |                            |                         |               |
| At 1 April 2023       | 25,681                     | 20,689                  | 46,370        |
| Charge for year       | 7,720                      | 2,993                   | 10,713        |
| At 31 March 2024      | <u>33,401</u>              | <u>23,682</u>           | <u>57,083</u> |
| <b>NET BOOK VALUE</b> |                            |                         |               |
| At 31 March 2024      | <u>22,113</u>              | <u>3,618</u>            | <u>25,731</u> |
| At 31 March 2023      | <u>12,565</u>              | <u>3,465</u>            | <u>16,030</u> |

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2024<br>£     | 2023<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 35,502        | 11,834        |
| Prepayments and accrued income | 285           | 4,250         |
|                                | <u>35,787</u> | <u>16,084</u> |

**DOWNNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024****15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2024           | 2023           |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Trade creditors              | 11,357         | 50,553         |
| Other creditors              | 29             | -              |
| Accruals and deferred income | 11,894         | 33,786         |
| Accrued expenses             | 108,751        | 249,992        |
|                              | <u>132,031</u> | <u>334,331</u> |

**16. MOVEMENT IN FUNDS**

|                           | At 1/4/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 760,918        | 236,876                          | 997,794            |
| Community Garden          | -              | 23,334                           | 23,334             |
|                           | <u>760,918</u> | <u>260,210</u>                   | <u>1,021,128</u>   |
| <b>TOTAL FUNDS</b>        | <u>760,918</u> | <u>260,210</u>                   | <u>1,021,128</u>   |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,396,806                  | (1,159,930)                | 236,876                   |
| Community Garden          | 23,334                     | -                          | 23,334                    |
|                           | <u>1,420,140</u>           | <u>(1,159,930)</u>         | <u>260,210</u>            |
| <b>TOTAL FUNDS</b>        | <u>1,420,140</u>           | <u>(1,159,930)</u>         | <u>260,210</u>            |

**Comparatives for movement in funds**

|                           | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 406,548        | 354,370                          | 760,918            |
|                           | <u>406,548</u> | <u>354,370</u>                   | <u>760,918</u>     |
| <b>TOTAL FUNDS</b>        | <u>406,548</u> | <u>354,370</u>                   | <u>760,918</u>     |

## **DOWNS VIEW LIFE SKILLS COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **16. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,406,837                  | (1,052,467)                | 354,370                   |
| <b>TOTAL FUNDS</b>        | <u>1,406,837</u>           | <u>(1,052,467)</u>         | <u>354,370</u>            |

#### **17. RELATED PARTY DISCLOSURES**

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

|                                               | 2024<br>£ | 2023<br>£ |
|-----------------------------------------------|-----------|-----------|
| Staff costs (teaching, admin, and leadership) | 997,706   | 921,386   |
| Shared costs                                  | 26,555    | 38,683    |

As at the 31 March 2024 the charity owed Downs View School £104,051 (2023: £237,510).

#### **18. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the directors/trustees.

#### **19. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolved, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.

**DOWNNS VIEW LIFE SKILLS COLLEGE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                  | 2024<br>£        | 2023<br>£        |
|----------------------------------|------------------|------------------|
| <b>INCOME AND ENDOWMENTS</b>     |                  |                  |
| <b>Donations and legacies</b>    |                  |                  |
| Donations                        | 30,143           | 5,261            |
| <b>Charitable activities</b>     |                  |                  |
| Educational grants               | 1,361,466        | 1,353,246        |
| Class funds                      | -                | 2,993            |
|                                  | <u>1,361,466</u> | <u>1,356,239</u> |
| <b>Other income</b>              |                  |                  |
| Work experience income           | 589              | 1,146            |
| Capital grants                   | 27,942           | 44,191           |
|                                  | <u>28,531</u>    | <u>45,337</u>    |
| <b>Total incoming resources</b>  | <u>1,420,140</u> | <u>1,406,837</u> |
| <b>EXPENDITURE</b>               |                  |                  |
| <b>Charitable activities</b>     |                  |                  |
| Staffing                         | 1,027,699        | 930,572          |
| Premises costs                   | 57,966           | 56,337           |
| Other educational costs          | 12,858           | 16,488           |
| Office and admin costs           | 43,114           | 38,543           |
| Depreciation fixtures & fittings | 7,720            | 768              |
| Depreciation computer equipment  | 2,993            | 3,384            |
|                                  | <u>1,152,350</u> | <u>1,046,092</u> |
| <b>Support costs</b>             |                  |                  |
| <b>Governance costs</b>          |                  |                  |
| Audit/Independent examination    | 7,580            | 6,375            |
| <b>Total resources expended</b>  | <u>1,159,930</u> | <u>1,052,467</u> |
| <b>Net income</b>                | <u>260,210</u>   | <u>354,370</u>   |

This page does not form part of the statutory financial statements

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# Accounts

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REGISTERED COMPANY NUMBER: 11073037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185149

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**DOWNS VIEW LIFE SKILLS COLLEGE**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**DOWNS VIEW LIFE SKILLS COLLEGE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

The objectives of the charity are to support young adults with severe learning difficulties by providing education and life skills programs.

**Our ethos.**

Our ethos is to create a climate that fosters connection, inclusion, dignity, respect and value for all members of our college community. It promotes the importance of strong relationships between learners, staff and parents/carers.

**We aim:**

- To support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- To enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- To provide a safe, happy and stimulating environment within which to develop workplace skills.
- To encourage care and consideration for those around us.

**Our curriculum.**

The curriculum has been developed around the overarching theme of 'Preparation for Adulthood'. Within this learners will build skills around employability, independent living, social communication, relationships, being part of a community and maintaining good health.

These themes alongside learners' aspirations for the future are used to develop the outcomes for their Education, Health and Care plans. This ensures that outcomes are relevant for this transitional phase of their lives. Our aim is to make every learner as independent as possible in relation to their specific needs.

**Curriculum Framework**

- Numeracy - including problem solving, money and time skills, functional numeracy.
- Literacy
- IT skills
- Independence skills - self-care, cooking, cleaning, transport training.
- PSHCE - health and well-being, keeping safe.
- Communication (expressive, receptive and social interaction)
- Employability skills and work place learning- job coaching, work experience and volunteering.
- Creative arts
- Leisure, recreation and sport
- Spiritual, moral and cultural studies

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Accreditation.**

Our courses are accredited through NOCN. Our learners gain accreditation in:

- Entry level award in personal progress (E1)
- Entry level award in independent living- house hold Skills (E1)
- Entry level award in employability skills (E1)
- Entry level certificate in using employability skills (E1)
- Entry level certificate in independent living skills - looking after yourself and your home (E1)
- Entry level award for employment, training and personal development (E3)
- Entry level award on skills for employment training and personal development (E3)

Additionally, throughout our courses, learners can obtain:

- Discover Art Awards
- Explore Art Awards
- Table Cricket Leaders Awards

**Our work experience.**

Learners have the opportunity for meaningful and appropriate work experiences and college based work placements. The placements are tailored to the learner's interests and aspirations. Over the last year they have accessed work experiences at:

**Onsite:**

- Gardening and plant selling
- Shredding enterprise
- Jobs around the college
- Waitress / waiter - The Learners Café
- Being an artist -working with an artist & The Open House

**Off site**

- Scope Charity shop
- Eden Perfume
- The Junk Food Project - Café and canteen
- The Shelter charity shop
- Preston Tennis Club - FAB Café and gardening
- Portslade Train Station - Gardening
- Hove Train Station - Art exhibition
- Gardening - The Peace Gardens - City Parks and U3A (University of the third age) - Sport Leaders (Table Cricket)

**Workshops and work-related events**

- Pizza express
- Job Fair - Brighton job centre
- Discover ABILITY day - Cricket Hove grounds
- Fabrika - Working with an artist
- Inclusive theatre - Face front
- Speak Out - Advocacy group

**Public benefit**

The trustees confirm that they have due regard to the Charity Commission's guidance on public benefit. The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Downs View Life Skills College provides high quality education to learners with severe learning difficulties. The college was inspected by Ofsted on 9 to 11 May 2023 under the FE framework. The college has been graded Requires Improvement. This has been challenged with Ofsted through the complaints system as we did not feel that the report showed an understanding of our learners. The challenge resulted in significant changes to the report but the overall judgment has not been changed. This was the college's first inspection and as a new college we are continually developing and we welcome feedback from external professionals. The report does highlight many of the strengths of the college and its curriculum. It said that learners 'feel safe and well cared for', 'increase their confidence, resilience and capacity to communicate.', 'widen their view of the world and promote physical activity, social interaction and creativity' and 'benefit from a wide range of opportunities to develop their skills outside the college.'

The college is described as: 'a calm and welcoming learning environment that enables learning to take place' where 'Teachers and LSAs confidently provide the specialist support learners require' and 'staff teach an appropriate, useful and progressive curriculum that supports learners to achieve to the best of their potential.'

The development areas will be addressed through the College Development plan. The college continues to be supported in its development through the strong links with Downs View School. There is a shared ethos between all sites. The college continues to work closely with Brighton and Hove local authority to meet the needs of students with severe learning disabilities locally.

Last year saw the return to full operation post covid with the re-establishment of a full range of work experience opportunities. Community links are a key focus of the college. Learners have extensive opportunities to access the local community and utilise facilities within in. Work experience opportunities both external and internal are continually developing and are tailored to the needs and interests of the learners. Life Skills programs ensure that learners have the skills needed to look after themselves and keep themselves safe.

Learners have opportunities to access a wide variety of leisure activities. Arts week was very successful, the college was part of the Brighton Festival open house program where learners were able to sell their art work. Learners run a weekly café for their fellow students. They are also part of a weekly learner council which enables them to play an active part in the running of the college.

The site continues to be developed the renovated swimming pool area is in use for learners with profound and multiple learning difficulties. This has provided an updated learning environment and changing facilities. This work was done in liaison with Brighton and Hove local authority. A new sensory room has been installed and learners use it frequently to support regulation.

Safeguarding procedures are robust, there is a DSL and DDSL on site. All staff are aware of the procedures around safeguarding adults. Staff are trained annually and training is tailored to needs of students and current national issues. All staff have received training around the PREVENT strategy.

All staff have received PROACT-SCIP training which supports learners with challenging behaviour.

**Investment in capital expenditure**

The college continues to invest in the curriculum as a main focus. Specialist equipment has also been purchased to support learners. We have invested in updated eye gaze technology. Investment has also been made into gardening equipment for the internal work experience. Following the building development further investment has been made into resourcing that new learning area.

**DOWN'S VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**FINANCIAL REVIEW**

**Financial position**

The results for the year are shown in the Statement of Financial Activities, Balance sheet and accompanying notes. This is the fifth year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure item is staffing. Our principal funding sources are placement fees and Department of Education funding. There have been no significant events during the year and the operational objective of re-establishing "normal service" post Covid has been the focus and is reflected in the income and spend through the period. A new college development manager has been recruited with a focus on finance, health and safety and development.

**Reserves policy**

The reserves policy sets out the intention to make a surplus of 3-5%, this intention is met in the current financial year. The trustees agree that a reserve of £400k is required to see the charity through downturns and unforeseen changes in circumstance including any future property requirements relating to the lease and that remaining free reserves are budgeted to be spent in furtherance of the charitable aims through development plans. In the year ended 2023 the free reserves totalled £744,888 and therefore the charity is acting in line with the reserves policy.

**FUTURE PLANS**

Learner numbers at Downs View Life Skills college will remain stable and we will continue to work closely with Brighton and Hove Local Authority to ensure we meet the needs of local residents.

The College development plan addresses the development areas arising from the Ofsted inspection.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

**Recruitment and appointment of new trustees**

The trustees as charity trustees have control of the charity and its property and funds. The subscribers to the Memorandum (being the first members) are also the first trustees.

New trustees are coopted by the trustees. The trustees, when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom support the objectives of the charity. One third of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots. A retiring trustee who is eligible may be reappointed.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11073037 (England and Wales)

**Registered Charity number**

1185149

**DOWN'S VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Registered office**

7 Old London Road  
Brighton  
East Sussex  
BN1 8XR

**Trustees**

Ms S Hirschler  
R B G Inwood (resigned 29/4/2022)  
Ms J F McMorrow  
Ms A V Jones  
J Watkins  
Dr J A Chapman

**Senior Statutory Auditor**

Shona Wardrop C.A.

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Solicitors**

Griffith Smith LLP  
47 Old Steine  
Brighton  
East Sussex  
BN1 1NW

**Chief Executive/Headteacher**

Vanessa Hickey

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

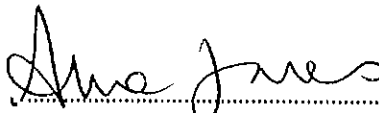
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 30<sup>th</sup> November 23 and signed on its behalf by:

  
.....  
Ms A V Jones - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

---

**Opinion**

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

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

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
  - o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

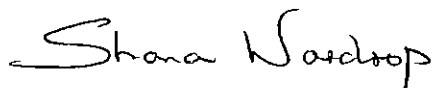
**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shona Wardrop C.A. (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: ..... 30/11/23 .....

**DOWNS VIEW LIFE SKILLS COLLEGE****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

|                                    |       | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                   |                             |
| Donations and legacies             | 2     | 5,261                             | 1,873                       |
| <b>Charitable activities</b>       | 3     |                                   |                             |
| Education                          |       | 1,356,239                         | 1,281,663                   |
| Other income                       | 4     | 45,337                            | 27,507                      |
| <b>Total</b>                       |       | <u>1,406,837</u>                  | <u>1,311,043</u>            |
| <b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>       | 5     |                                   |                             |
| Education                          |       | <u>1,052,467</u>                  | <u>1,025,087</u>            |
| <b>NET INCOME</b>                  |       | 354,370                           | 285,956                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward        |       | 406,548                           | 120,592                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>760,918</u></u>             | <u><u>406,548</u></u>       |

The notes form part of these financial statements

**DOWN'S VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

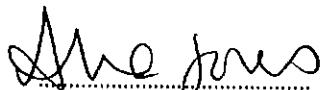
**BALANCE SHEET**

**31 MARCH 2023**

|                                              |       | 2023<br>Unrestricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          | Notes |                                   |                             |
| Tangible assets                              | 12    | 16,030                            | 4,370                       |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Debtors                                      | 13    | 16,084                            | -                           |
| Cash at bank                                 |       | 1,063,135                         | 670,862                     |
|                                              |       | <u>1,079,219</u>                  | <u>670,862</u>              |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 14    | (334,331)                         | (268,684)                   |
| <b>NET CURRENT ASSETS</b>                    |       | <u>744,888</u>                    | <u>402,178</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>760,918</u>                    | <u>406,548</u>              |
| <b>NET ASSETS</b>                            |       | <u>760,918</u>                    | <u>406,548</u>              |
| <b>FUNDS</b>                                 | 15    |                                   |                             |
| Unrestricted funds                           |       | 760,918                           | 406,548                     |
| <b>TOTAL FUNDS</b>                           |       | <u>760,918</u>                    | <u>406,548</u>              |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2023 and were signed on its behalf by:

  
A V Jones - Trustee

The notes form part of these financial statements

**DOWNNS VIEW LIFE SKILLS COLLEGE****CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 MARCH 2023**

|                                                                           | Notes | 2023<br>£ | 2022<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | 408,085   | 295,719   |
| Net cash provided by operating activities                                 |       | 408,085   | 295,719   |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | (15,812)  | -         |
| Net cash (used in)/provided by investing activities                       |       | (15,812)  | -         |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 392,273   | 295,719   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 670,862   | 375,143   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 1,063,135 | 670,862   |

The notes form part of these financial statements

**DOWNNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2023****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                    | 2023           | 2022           |
|------------------------------------------------------------------------------------|----------------|----------------|
|                                                                                    | £              | £              |
| Net income for the reporting period (as per the Statement of Financial Activities) | 354,370        | 285,956        |
| Adjustments for:                                                                   |                |                |
| Depreciation charges                                                               | 4,152          | 10,895         |
| Increase in debtors                                                                | (16,084)       | -              |
| Increase/(decrease) in creditors                                                   | 65,647         | (1,132)        |
| Net cash provided by operations                                                    | <u>408,085</u> | <u>295,719</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|              | At 1/4/22      | Cash flow      | At 31/3/23       |
|--------------|----------------|----------------|------------------|
|              | £              | £              | £                |
| Net cash     |                |                |                  |
| Cash at bank | <u>670,862</u> | <u>392,273</u> | <u>1,063,135</u> |
|              | <u>670,862</u> | <u>392,273</u> | <u>1,063,135</u> |
| Total        | <u>670,862</u> | <u>392,273</u> | <u>1,063,135</u> |

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The charity meets the definition of a public benefit entity as defined by FRS102.

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

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Critical accounting judgements and key sources of estimation uncertainty**

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

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Income**

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

Fees for students are recognised in the period in which the teaching takes place.

**Expenditure**

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

**Tangible fixed assets and depreciation**

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.  
Computer equipment - 3 years straight line.  
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****4. OTHER INCOME**

|                        | 2023          | 2022          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Work experience income | 1,146         | -             |
| Capital grants         | 44,191        | 26,807        |
| Insurance claims       | -             | 700           |
|                        | <u>45,337</u> | <u>27,507</u> |

**5. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs (see<br>note 6) | Support<br>costs (see<br>note 7) | Totals           |
|-----------|---------------------------------|----------------------------------|------------------|
|           | £                               | £                                | £                |
| Education | <u>1,046,092</u>                | <u>6,375</u>                     | <u>1,052,467</u> |

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                         | 2023             | 2022             |
|-------------------------|------------------|------------------|
|                         | £                | £                |
| Staff costs             | 930,572          | 850,672          |
| Premises costs          | 56,337           | 85,189           |
| Other educational costs | 16,488           | 24,408           |
| Office and admin costs  | 38,543           | 47,923           |
| Depreciation            | 4,152            | 10,895           |
|                         | <u>1,046,092</u> | <u>1,019,087</u> |

**7. SUPPORT COSTS**

|           | Governance<br>costs |
|-----------|---------------------|
|           | £                   |
| Education | <u>6,375</u>        |

Support costs, included in the above, are as follows:

|                               | 2023         | 2022                |
|-------------------------------|--------------|---------------------|
|                               | Education    | Total<br>activities |
|                               | £            | £                   |
| Audit/Independent examination | <u>6,375</u> | <u>6,000</u>        |

## **DOWN'S VIEW LIFE SKILLS COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Fund accounting**

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

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

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

##### **Basic financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

#### **2. DONATIONS AND LEGACIES**

|           | 2023         | 2022         |
|-----------|--------------|--------------|
|           | £            | £            |
| Donations | <u>5,261</u> | <u>1,873</u> |

#### **3. INCOME FROM CHARITABLE ACTIVITIES**

|                    | Activity  | 2023             | 2022             |
|--------------------|-----------|------------------|------------------|
|                    |           | £                | £                |
| Educational grants | Education | 1,353,246        | 1,278,924        |
| Class funds        | Education | <u>2,993</u>     | <u>2,739</u>     |
|                    |           | <u>1,356,239</u> | <u>1,281,663</u> |

Grants received, included in the above, are as follows:

|                                      | 2023             | 2022             |
|--------------------------------------|------------------|------------------|
|                                      | £                | £                |
| Education and Skills Funding Agency  | 386,150          | 383,897          |
| Brighton and Hove City Council       | 662,026          | 713,027          |
| East Sussex                          | 69,568           | -                |
| West Sussex                          | 35,502           | 32,000           |
| Brighton & Hove High Needs           | -                | 50,000           |
| Brighton and Hove Additional Funding | <u>200,000</u>   | <u>100,000</u>   |
|                                      | <u>1,353,246</u> | <u>1,278,924</u> |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. AUDITORS' REMUNERATION**

The Auditors' Remuneration for 2023 was £6,600 (2022: £6,000).

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

The charity does not employ any staff.

All staff are seconded from Downs View School. The total staff costs recharged to the charity during 2023 was £921,386 (2022: £850,672).

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 1,873                     |
| <b>Charitable activities</b>       |                           |
| Education                          | 1,281,663                 |
| Other income                       | 27,507                    |
| <b>Total</b>                       | <u>1,311,043</u>          |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Education                          | <u>1,025,087</u>          |
| <b>NET INCOME</b>                  | 285,956                   |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 120,592                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>406,548</u></u>     |

**DOWNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023****12. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|----------------------------------|----------------------------|-------------|
| <b>COST</b>           |                                  |                            |             |
| At 1 April 2022       | 24,913                           | 21,675                     | 46,588      |
| Additions             | 13,333                           | 2,479                      | 15,812      |
| At 31 March 2023      | 38,246                           | 24,154                     | 62,400      |
| <b>DEPRECIATION</b>   |                                  |                            |             |
| At 1 April 2022       | 24,913                           | 17,305                     | 42,218      |
| Charge for year       | 768                              | 3,384                      | 4,152       |
| At 31 March 2023      | 25,681                           | 20,689                     | 46,370      |
| <b>NET BOOK VALUE</b> |                                  |                            |             |
| At 31 March 2023      | 12,565                           | 3,465                      | 16,030      |
| At 31 March 2022      | -                                | 4,370                      | 4,370       |

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 11,834    | -         |
| Prepayments and accrued income | 4,250     | -         |
|                                | 16,084    | -         |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Trade creditors              | 50,553    | 33,992    |
| Accruals and deferred income | 33,786    | -         |
| Accrued expenses             | 249,992   | 234,692   |
|                              | 334,331   | 268,684   |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023****15. MOVEMENT IN FUNDS**

|                           | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 406,548        | 354,370                          | 760,918            |
| <b>TOTAL FUNDS</b>        | <u>406,548</u> | <u>354,370</u>                   | <u>760,918</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,406,837                  | (1,052,467)                | 354,370                   |
| <b>TOTAL FUNDS</b>        | <u>1,406,837</u>           | <u>(1,052,467)</u>         | <u>354,370</u>            |

**Comparatives for movement in funds**

|                           | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 120,592        | 285,956                          | 406,548            |
| <b>TOTAL FUNDS</b>        | <u>120,592</u> | <u>285,956</u>                   | <u>406,548</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,311,043                  | (1,025,087)                | 285,956                   |
| <b>TOTAL FUNDS</b>        | <u>1,311,043</u>           | <u>(1,025,087)</u>         | <u>285,956</u>            |

**DOWNNS VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**16. RELATED PARTY DISCLOSURES**

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

|                                               | <b>2023</b> | <b>2022</b> |
|-----------------------------------------------|-------------|-------------|
|                                               | <b>£</b>    | <b>£</b>    |
| Staff costs (teaching, admin, and leadership) | 921,386     | 850,672     |
| Shared costs                                  | 38,683      | 44,232      |

As at the 31 March 2023 the charity owed Downs View School £237,510 (2022: £221,845).

**17. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the directors/trustees.

**18. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolves, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.

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# Accounts

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REGISTERED COMPANY NUMBER: 11073037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185149

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**DOWN'S VIEW LIFE SKILLS COLLEGE**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**DOWNS VIEW LIFE SKILLS COLLEGE**

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**FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

The objectives of the charity are to support young adults with severe learning difficulties by providing education and life skills programs.

**Our ethos.**

Our ethos is to create a climate that fosters connection, inclusion, dignity, respect and value for all members of our college community. It promotes the importance of strong relationships between learners, staff and parents/carers.

**We aim:**

- To support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- To enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- To provide a safe, happy and stimulating environment within which to develop workplace skills.
- To encourage care and consideration for those around us.

**Our curriculum.**

The curriculum has been developed around the overarching theme of 'Preparation for Adulthood'. Within this learners will build skills around employability, independent living, social communication, relationships, being part of a community and maintaining good health.

These themes alongside learners' aspirations for the future are used to develop the outcomes for their Education, Health and Care plans. This ensures that outcomes are relevant for this transitional phase of their life's. Our aim is to make every learner as independent as possible in relation to their specific needs.

**Curriculum Framework**

- Numeracy
- Problem solving to include money skills, time skills, functional numeracy.
- IT skills
- Independence skills - self-care, cooking, cleaning, transport training.
- PSHCE, Health and well-being, RSE
- Communication (expressive, receptive and social interaction)
- English
- Employability skills and work place learning
- Job coaching, work experience and volunteering.
- Creative arts
- Leisure, recreation and sport
- Spiritual, moral and cultural studies.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Accreditation.**

Our courses are accredited through NOCN. Our learners gain accreditation in:

- Entry level award in personal progress (E1)
- Entry level award in independent living- house hold Skills (E1)
- Entry level award in using employability skills (E1)
- Entry level certificate in using employability skills (E1)
- Entry level award in skills for employment, training and personal development (E3)

Additionally, throughout our courses, learners can obtain:

- Discover Art Awards
- Explore Art Awards
- Table Cricket Leaders Awards

**Our work experience.**

Learners have the opportunity for appropriate work experiences and college based work placements. The placements are tailored to the learner's interests and aspirations. Over the last year they have accessed work experiences at:

**Onsite:**

- Gardening and plant selling
- Shredding enterprise
- Jobs around the college
- Waitress / waiter - The Learners Café
- Being an artist -working with an artist & The Open House

**Off site**

- Scope Charity shop
- Eden Perfume
- The Junk Food Project - Café and canteen
- The Shelter charity shop
- Preston Tennis Club - FAB Café and gardening
- Portslade Train Station - Gardening
- Hove Train Station - Art exhibition
- Gardening - The Peace Gardens - City Parks and U3A (University of the third age)
- Sport Leaders (Table Cricket)

**Workshops and work-related events**

- Pizza express
- Job Fair - Brighton job centre
- Discover ABILITY day - Cricket Hove grounds
- Fabrika - Working with an artist
- Inclusive theatre - Face front
- Speak Out - Advocacy group

**Public benefit**

The trustees confirm that they have due regard to the Charity Commission's guidance on public benefit. The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Downs View Life Skills College continues to offer outstanding education to learners with severe learning difficulties. A monitoring visit by Ofsted took place in May 2021 which stated that satisfactory progress is being made in all areas. The college is now awaiting a full Ofsted Inspection. It has maintained its strong links with Downs View School, there is a shared ethos between all sites. The college continues to work closely with Brighton and Hove local authority to meet the needs of students with severe learning disabilities locally.

Students numbers in the college remain consistent with 37 learners, this a full time placement for all but two students. A Covid recovery program was implemented for all students to support them following the disruption of Covid. Many of our students are clinically vulnerable so we continue to take extra precautions when needed. Online learning programs can be established if needed.

Community links have been reestablished and remains a key focus of the college. Learners have extensive opportunities to access the local community and utilise facilities within in. Work experience opportunities both external and internal have been developed. Support is given to learners to ensure they have placements and/or support when leaving college. Life Skills programs continue to be very important providing learners with the skills they need to look after themselves and keep themselves safe.

Learners have opportunities to access a wide variety of leisure activities. Arts week was very successful, the college was part of the Brighton Festival open house program. Learners run a tuck shop for their fellow students. They are also part of a learner council which enables them to play an active part in the running of the college.

The site has been further developed with the renovation of the swimming pool area into a classroom for students with profound and multiple learning difficulties. This has increased our student capacity and provides an updated learning environment and changing facilities. This work was done in liaison with Brighton and Hove local authority.

Safeguarding procedures are robust, there is a DSL and DDSL on site. All staff are aware of the procedures around safeguarding adults. Staff are trained annually and training is tailored to needs of students and current national issues. All staff have received training around the PREVENT strategy.

All staff have received PROACT-SCIP training which supports learners with challenging behaviour. A member of staff is trained which ensures that training remains proactive and can support staff when needed

**FINANCIAL REVIEW**

**Financial position**

The results for the year are shown in the Statement of Financial Activities, Balance sheet and accompanying notes. This is the fourth year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing. We are still waiting for the lease to be finalised so investment on premises has been as needed.

**Investment policy and objectives**

The college continues to invest in the curriculum as a main focus. Specialist equipment has also been purchased to support learners. We have invested in updated eye gaze technology. Investment has also been made into gardening equipment for the internal work experience. Following the building development further investment has been made into resourcing that new learning area.

**Reserves policy**

The trustees are holding reserves for any future payments to creditors. Reserves are also held for further site development. Reserves are held for any future property requirements if the lease for the existing site was withdrawn.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**FUTURE PLANS**

Learner numbers at Downs View Life Skills college will remain stable and we will continue to work closely with Brighton and Hove Local Authority to ensure we meet the needs of local residents.

The Life Skills facilities on site will be improved through the development of a 'flat' area. This will replicate a residential living area and allow learners to further develop the key skills needed in a realistic setting.

We are planning to develop the sensory room on site so that it is better able to meet the needs of all students.

We will also explore the possibility of a 4th year for students to support the transition out of full time education. Programs will focus on employability and life skills.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

**Recruitment and appointment of new trustees**

The trustees as charity trustees have control of the charity and its property and funds. The subscribers to the Memorandum (being the first members) are also the first trustees.

New trustees are coopted by the trustees. The trustees, when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom support the objectives of the charity. One third of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots. A retiring trustee who is eligible may be reappointed.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11073037 (England and Wales)

**Registered Charity number**

1185149

**Registered office**

7 Old London Road  
Brighton  
East Sussex  
BN1 8XR

**Trustees**

Ms S Hirschler  
Ms J Sawyer (resigned 4/2/2022)  
R B G Inwood (resigned 29/4/2022)  
Ms J F McMorrow (appointed 30/4/2021)  
Ms A V Jones (appointed 5/11/2021)  
J Watkins (appointed 10/12/2021)  
Dr J A Chapman

**Senior Statutory Auditor**

Mark Partridge FCA

**Auditors**

Mark Partridge FCA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Solicitors**

Griffith Smith LLP  
47 Old Steine  
Brighton  
East Sussex  
BN1 1NW

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

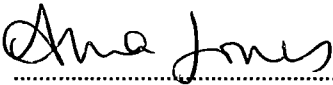
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9<sup>th</sup> December 2022 and signed on its behalf by:

  
.....  
Ms A V Jones - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Opinion**

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- \* Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- \* Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- \* The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

**We also**

- \* discussed and reviewed the charity's business model and forward planning to assess going concern
- \* communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- \* reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- \* Carried out substantive testing on income and expenditure
- \* Re-performed reconciliations of control accounts, and recalculating items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

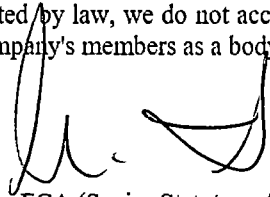
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF**  
**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Partridge FCA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: .....

15<sup>th</sup> December 2022

**DOWNNS VIEW LIFE SKILLS COLLEGE****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                    |       | 2022<br>Unrestricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                   |                             |
| Donations and legacies             | 2     | 1,873                             | 132                         |
| <b>Charitable activities</b>       |       |                                   |                             |
| Education                          |       | 1,281,663                         | 991,090                     |
| Other income                       |       | 27,507                            | 16,800                      |
| <b>Total</b>                       |       | <u>1,311,043</u>                  | <u>1,008,022</u>            |
| <b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>       | 4     |                                   |                             |
| Education                          |       | <u>1,025,087</u>                  | <u>1,015,642</u>            |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 285,956                           | (7,620)                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward        |       | 120,592                           | 128,212                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>406,548</u></u>             | <u><u>120,592</u></u>       |

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2022**

|                                              |       | 2022<br>Unrestricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          | Notes |                                   |                             |
| Tangible assets                              | 11    | 4,370                             | 15,265                      |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Cash at bank                                 |       | 670,862                           | 375,143                     |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 12    | (268,684)                         | (269,816)                   |
| <b>NET CURRENT ASSETS</b>                    |       | <u>402,178</u>                    | <u>105,327</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 406,548                           | 120,592                     |
| <b>NET ASSETS</b>                            |       | <u>406,548</u>                    | <u>120,592</u>              |
| <b>FUNDS</b>                                 | 13    |                                   |                             |
| Unrestricted funds                           |       | <u>406,548</u>                    | <u>120,592</u>              |
| <b>TOTAL FUNDS</b>                           |       | <u>406,548</u>                    | <u>120,592</u>              |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9<sup>th</sup> December 2022 and were signed on its behalf by:

  
A V Jones - Trustee

**DOWNS VIEW LIFE SKILLS COLLEGE****CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                                                           | Notes | 2022<br>£ | 2021<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | 295,719   | (279,723) |
| Net cash provided by/(used in) operating activities                       |       | 295,719   | (279,723) |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | -         | (8,190)   |
| Net cash provided by/(used in) investing activities                       |       | -         | (8,190)   |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 295,719   | (287,913) |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 375,143   | 663,056   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 670,862   | 375,143   |

The notes form part of these financial statements

**DOWNS VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                  | 2022<br>£      | 2021<br>£        |
|--------------------------------------------------------------------------------------------------|----------------|------------------|
| Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities) | 285,956        | (7,620)          |
| Adjustments for:                                                                                 |                |                  |
| Depreciation charges                                                                             | 10,895         | 13,890           |
| Decrease in debtors                                                                              | -              | 56,000           |
| Decrease in creditors                                                                            | (1,132)        | (341,993)        |
| Net cash provided by/(used in) operations                                                        | <u>295,719</u> | <u>(279,723)</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|              | At 1/4/21<br>£ | Cash flow<br>£ | At 31/3/22<br>£ |
|--------------|----------------|----------------|-----------------|
| Net cash     |                |                |                 |
| Cash at bank | <u>375,143</u> | <u>295,719</u> | <u>670,862</u>  |
|              | <u>375,143</u> | <u>295,719</u> | <u>670,862</u>  |
| Total        | <u>375,143</u> | <u>295,719</u> | <u>670,862</u>  |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Income**

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

**Expenditure**

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

**Tangible fixed assets and depreciation**

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.  
Computer equipment - 3 years straight line.  
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

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

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

**DOWNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****2. DONATIONS AND LEGACIES**

|           | 2022         | 2021       |
|-----------|--------------|------------|
|           | £            | £          |
| Donations | <u>1,873</u> | <u>132</u> |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                    | Activity  | 2022             | 2021           |
|--------------------|-----------|------------------|----------------|
|                    |           | £                | £              |
| Educational grants | Education | 1,278,924        | 990,735        |
| Class funds        | Education | 2,739            | 355            |
|                    |           | <u>1,281,663</u> | <u>991,090</u> |

Grants received, included in the above, are as follows:

|                                      | 2022             | 2021           |
|--------------------------------------|------------------|----------------|
|                                      | £                | £              |
| Education and Skills Funding Agency  | 383,897          | 302,859        |
| Brighton and Hove City Council       | 713,027          | 658,876        |
| West Sussex                          | 32,000           | 29,000         |
| Brighton & Hove High Needs           | 50,000           | -              |
| Brighton and Hove Additional Funding | 100,000          | -              |
|                                      | <u>1,278,924</u> | <u>990,735</u> |

**4. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs (see<br>note 5) | Support<br>costs (see<br>note 6) | Totals           |
|-----------|---------------------------------|----------------------------------|------------------|
|           | £                               | £                                | £                |
| Education | <u>1,019,087</u>                | <u>6,000</u>                     | <u>1,025,087</u> |

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                         | 2022             | 2021             |
|-------------------------|------------------|------------------|
|                         | £                | £                |
| Staff costs             | 850,672          | 842,344          |
| Premises costs          | 85,189           | 72,205           |
| Other educational costs | 24,408           | 27,637           |
| Office and admin costs  | 47,923           | 54,346           |
| Depreciation            | 10,895           | 13,890           |
|                         | <u>1,019,087</u> | <u>1,010,422</u> |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6. SUPPORT COSTS**

|           |                  |
|-----------|------------------|
|           | Governance costs |
|           | £                |
| Education | <u>6,000</u>     |

Support costs, included in the above, are as follows:

|                               |              |                  |
|-------------------------------|--------------|------------------|
|                               | 2022         | 2021             |
|                               | Education    | Total activities |
|                               | £            | £                |
| Audit/Independent examination | <u>6,000</u> | <u>5,220</u>     |

**7. NET INCOME/(EXPENDITURE)**

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

|                               |               |               |
|-------------------------------|---------------|---------------|
|                               | 2022          | 2021          |
|                               | £             | £             |
| Audit/Independent examination | 6,000         | 5,220         |
| Depreciation - owned assets   | <u>10,895</u> | <u>13,890</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

The charity does not employ any staff.

All staff are seconded from Downs View School.

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 132                       |
| <b>Charitable activities</b>       |                           |
| Education                          | 991,090                   |
| Other income                       | 16,800                    |
| <b>Total</b>                       | <u>1,008,022</u>          |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Education                          | <u>1,015,642</u>          |
| <b>NET INCOME/(EXPENDITURE)</b>    | (7,620)                   |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 128,212                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>120,592</u></u>     |

**11. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£          |
|-----------------------------------|----------------------------------|----------------------------|----------------------|
| <b>COST</b>                       |                                  |                            |                      |
| At 1 April 2021 and 31 March 2022 | <u>24,913</u>                    | <u>21,675</u>              | <u>46,588</u>        |
| <b>DEPRECIATION</b>               |                                  |                            |                      |
| At 1 April 2021                   | 18,176                           | 13,147                     | 31,323               |
| Charge for year                   | <u>6,737</u>                     | <u>4,158</u>               | <u>10,895</u>        |
| At 31 March 2022                  | <u>24,913</u>                    | <u>17,305</u>              | <u>42,218</u>        |
| <b>NET BOOK VALUE</b>             |                                  |                            |                      |
| At 31 March 2022                  | <u>-</u>                         | <u>4,370</u>               | <u>4,370</u>         |
| At 31 March 2021                  | <u><u>6,737</u></u>              | <u><u>8,528</u></u>        | <u><u>15,265</u></u> |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 2022<br>£      | 2021<br>£      |
|------------------|----------------|----------------|
| Trade creditors  | 33,992         | 264,191        |
| Accrued expenses | 234,692        | 5,625          |
|                  | <u>268,684</u> | <u>269,816</u> |

**13. MOVEMENT IN FUNDS**

|                           | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 120,592        | 285,956                          | 406,548            |
| <b>TOTAL FUNDS</b>        | <u>120,592</u> | <u>285,956</u>                   | <u>406,548</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,311,043                  | (1,025,087)                | 285,956                   |
| <b>TOTAL FUNDS</b>        | <u>1,311,043</u>           | <u>(1,025,087)</u>         | <u>285,956</u>            |

**Comparatives for movement in funds**

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 128,212        | (7,620)                          | 120,592            |
| <b>TOTAL FUNDS</b>        | <u>128,212</u> | <u>(7,620)</u>                   | <u>120,592</u>     |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,008,022                  | (1,015,642)                | (7,620)                   |
| <b>TOTAL FUNDS</b>        | <u>1,008,022</u>           | <u>(1,015,642)</u>         | <u>(7,620)</u>            |

**14. RELATED PARTY DISCLOSURES**

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

|                                               | 2022<br>£ | 2021<br>£ |
|-----------------------------------------------|-----------|-----------|
| Staff costs (teaching, admin, and leadership) | 850,672   | 818,477   |
| Shared costs                                  | 44,232    | 66,230    |

As at the 31 March 2022 the charity owed Downs View School £221,845 (2021: £227,743).

**15. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the directors/trustees.

**16. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolves, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.

**DOWN'S VIEW LIFE SKILLS COLLEGE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                  | 2022<br>£        | 2021<br>£        |
|----------------------------------|------------------|------------------|
| <b>INCOME AND ENDOWMENTS</b>     |                  |                  |
| <b>Donations and legacies</b>    |                  |                  |
| Donations                        | 1,873            | 132              |
| <b>Charitable activities</b>     |                  |                  |
| Educational grants               | 1,278,924        | 990,735          |
| Class funds                      | 2,739            | 355              |
|                                  | <u>1,281,663</u> | <u>991,090</u>   |
| <b>Other income</b>              |                  |                  |
| No description                   | -                | 16,800           |
| Capital grants                   | 26,807           | -                |
| Insurance claims                 | 700              | -                |
|                                  | <u>27,507</u>    | <u>16,800</u>    |
| <b>Total incoming resources</b>  | <u>1,311,043</u> | <u>1,008,022</u> |
| <b>EXPENDITURE</b>               |                  |                  |
| <b>Charitable activities</b>     |                  |                  |
| Staffing                         | 850,672          | 842,344          |
| Premises costs                   | 85,189           | 72,205           |
| Other educational costs          | 24,408           | 27,637           |
| Office and admin costs           | 47,923           | 54,346           |
| Depreciation fixtures & fittings | 6,737            | 8,304            |
| Depreciation computer equipment  | 4,158            | 5,586            |
|                                  | <u>1,019,087</u> | <u>1,010,422</u> |
| <b>Support costs</b>             |                  |                  |
| <b>Governance costs</b>          |                  |                  |
| Audit/Independent examination    | 6,000            | 5,220            |
| <b>Total resources expended</b>  | <u>1,025,087</u> | <u>1,015,642</u> |
| <b>Net income/(expenditure)</b>  | <u>285,956</u>   | <u>(7,620)</u>   |

This page does not form part of the statutory financial statements

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# Accounts

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REGISTERED COMPANY NUMBER: 11073037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185149

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**DOWN'S VIEW LIFE SKILLS COLLEGE**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

**Objects.**

The Objects of the charity are to relieve the needs of people with learning difficulties by advancing their life skills and abilities through the provision of education and social support to such people and their families and carers.

**Our ethos.**

Our ethos promotes a therapeutic, proactive approach, with strong relationships between staff, learners and their parents/carers. It relies on creating a climate that fosters connection, inclusion, dignity, respect and value for all members of the college community.

**We aim to:**

- support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- provide a safe, happy and stimulating environment within which to develop workplace skills.
- encourage care and consideration for those around us.

**Our curriculum.**

Our curriculum has been developed with direct reference to the 'Preparation for Adulthood' themes of Employment, Independent Living, Friends Relationships & Community, and Good Health.

We use these themes and the learners' own aspirations for the future when developing their Education Health and Care (EHC) plan outcomes. This ensures that the outcomes are relevant to this transitional phase in their lives.

Critically, it is our aim to make each learner as independent as possible in relation to their specific needs. For example, that independence may be in relation to how they are able to care for themselves wherever they live, or what they are able to achieve in relation to work, supported work or volunteering.

**Curriculum Framework.**

This includes:

- numeracy
- problem solving (different stimuli), money skills, time skills and functional numeracy.
- using the internet, email and e-safety.
- independence skills - self care, cooking, cleaning, road crossing and public transport training.
- PSHE/Citizenship / Health and well-being / RSE
- Communication (expressive, receptive and social interaction)
- English (writing and reading- decoding and comprehension)
- employability skills/work place learning
- 'job-coaching', work experience and volunteering placements
- creative arts.
- spiritual, moral and cultural studies.
- leisure, recreation and sport.

**Accreditation.**

We use NOCN accreditation to provide progression on from our Link College provision, curriculum and assessment. Our learners are currently working to gain accreditation in:

- personal progress.

**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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- independent living skills- Household skills
- employability skills.
- Vocational Studies

**Our work experience.**

Our programme includes appropriate work experience, work-place learning and work placements.

Examples include:

- Eden Perfumes
- Brighton & Hove City Parks - grounds and parks maintenance department.
- the -SCOPE shop.
- Pizza Express.
- Fab Café
- Small Batch Café
- Portslade Train Station
- Moulsecombe Forest gardens
- Radio podcast (Carousel)

The placements are tailored to the individual's interests and aspirations.

We are always looking to expand and develop this area. We are keen to hear from any local businesses interested in getting involved with our work experience and work placements programmes.

**Public benefit**

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This is the 3rd year that the Life Skills College has existed as a charity establishment in its own right. Links with Downs View School remain strong and this means that learners will be getting an Outstanding education with the same ethos and practise as Down Views School. Downs View School was inspected in February 2020 and was graded outstanding. Downs View Life Skills college received a monitoring visit in May 2021, the outcome was that it is making satisfactory progress in all areas.

We have further established links in the community where a number of learners have gained work experience. Covid has affected the access to the flat, instead we implemented a Life skills programme adapted at college. Learners have had limited access to the community depending on covid rules at times.

The College has expanded and from September 20 there were 38 students enrolled. Two students were attending their 4th year at college.

The impact of Covid has been that we have needed to adapt our work experience programs. We have started new in-house work experiences which took place at college, for example learners were working at the college canteen and we started a new enterprise as a shredding company. The gardening work experience has also continued.

We celebrated Arts week where learners worked closely with an artist, interviewed a SEN artist and created different types of arts. We started a new project the "DVLSC art competition" where leavers judge an art competition as part of art work experience. During the Autumn Term some learners also worked with an artist in partnership with the University of Brighton.

The job coacher role continues to work well, the job coacher supports directly teachers, TAs and learners. The employability skills programme was highly praised by the Ofsted visit.

Other accreditations: Art Awards and Sport leaders (table tennis). We are implementing a new art programme aiming for all learners to achieve at least 1 art award by the time they leave DVLSC. Learners will work towards achieving an explore or discover art awards.

Our safeguarding procedures are robust and we have a DSL and DDSL on site. This includes a clear differentiation for safeguarding adults at risks, as it was highlighted in the OFSTED visit.

The team on site have continued making major steps developing the Life Skills and embedding the organisation within the Brighton and Hove area as a key organisation for Adults with an EHCP to consider, which has given more students the opportunity to continue their learning after the college years.

**FINANCIAL REVIEW**

**Financial position**

The results for the year are shown in the Statement of Financial Activities, Balance Sheet and accompanying notes.

This is the third year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing for the students which of course is as expected in the charities plans..

Early investment has been on an as needed basis due to the lease terms being finalised.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**FINANCIAL REVIEW**

**Investment policy and objectives**

The college have invested in the accreditation from NOCN for the qualifications and the Deputy Head Teacher is an internal moderator for NOCN.

We have invested in specialist SEN equipment for learners requiring supported needs and have updated the ICT equipment's which was on site.

We have been upgrading the grounds across the site to make them accessible for learners and have plans to expand the outdoor curriculum so that Learners can work in the gardens, growing and eventually selling produce.

**Reserves policy**

The trustees are holding reserves for any future payments to creditors and also for investment developing the existing site for needs of new students. The trustees are also using the reserves for any future property requirements if the lease is withdrawn from the existing site.

**FUTURE PLANS**

Downs View Life Skills College are planning to maintain existing levels of learners for the foreseeable future. In terms of access arrangements, and we will remain focused on the needs of Brighton and Hove residents and those pupils who leave an existing SEN facility, within the Brighton and Hove area.

We have focused on rebuilding life skills and work experiences after the impact of Covid. We allocated resources to support our remote learning curriculum and implemented a recovery curriculum.

We will need to make further investment in transport availability for Learners and also as the successful flat lease has not been renewed after July 20 we are searching for a suitable alternative.

We have a new Executive Head, September 2020, Vanessa Hickey.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

**Recruitment and appointment of new trustees**

The trustees as charity trustees have control of the charity and its property and funds.

The subscribers to the Memorandum (being the first members) are also the first trustees. Subsequent trustees are elected by the members or co-opted by the trustees.

The trustees when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom must support the Objects.

One third (or the number nearest one third) of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots.

A retiring trustee who is eligible may be reappointed.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

The principal risk identified during the year by the Senior Management Team and the Board include:

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11073037 (England and Wales)

**Registered Charity number**

1185149

**Registered office**

7 Old London Road  
Brighton  
East Sussex  
BN1 8XR

**Trustees**

K H Champion  
Ms M M Egan  
Ms S Hirschler  
Ms J Sawyer  
R B G Inwood (appointed 12/6/2020)  
J F McMorow (appointed 5/2/2021)

**Auditors**

Mark Partridge FCA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Solicitors**

Griffith Smith LLP  
47 Old Steine  
Brighton  
East Sussex  
BN1 1NW

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

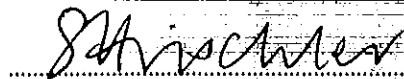
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18/3/22 and signed on its behalf by:



Ms S Hirschler - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Opinion**

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and its activities, and thorough discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- \* Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- \* Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- \* The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business. We also

- \* discussed and reviewed the charity's business model and forward planning to assess going concern
- \* communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- \* reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Partridge FCA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....

**DOWN'S VIEW LIFE SKILLS COLLEGE****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                        |       | 2021<br>Unrestricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ |
|----------------------------------------|-------|-----------------------------------|-----------------------------|
|                                        | Notes |                                   |                             |
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                   |                             |
| Donations and legacies                 | 2     | 132                               | 735                         |
| <b>Charitable activities</b>           | 3     |                                   |                             |
| Education                              |       | 991,090                           | 881,816                     |
| Other income                           |       | 16,800                            | -                           |
| <b>Total</b>                           |       | <u>1,008,022</u>                  | <u>882,551</u>              |
| <br><b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>           | 4     |                                   |                             |
| Education                              |       | 1,015,642                         | 835,682                     |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <u>(7,620)</u>                    | <u>46,869</u>               |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| <b>Total funds brought forward</b>     |       | <u>128,212</u>                    | <u>81,343</u>               |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>120,592</u></u>             | <u><u>128,212</u></u>       |

The notes form part of these financial statements

**DOWNNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**BALANCE SHEET**

**31 MARCH 2021**

|                                                  |       | 2021<br>Unrestricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              | Notes |                                   |                             |
| Tangible assets                                  | 11    | 15,265                            | 20,965                      |
| <b>CURRENT ASSETS</b>                            |       |                                   |                             |
| Debtors                                          | 12    | -                                 | 56,000                      |
| Cash at bank                                     |       | 375,143                           | 663,056                     |
|                                                  |       | <u>375,143</u>                    | <u>719,056</u>              |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due within one year              | 13    | (269,816)                         | (611,809)                   |
| <b>NET CURRENT ASSETS</b>                        |       | <u>105,327</u>                    | <u>107,247</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>120,592</u>                    | <u>128,212</u>              |
| <b>NET ASSETS</b>                                |       | <u>120,592</u>                    | <u>128,212</u>              |
| <b>FUNDS</b>                                     | 14    |                                   |                             |
| Unrestricted funds                               |       | 120,592                           | 128,212                     |
| <b>TOTAL FUNDS</b>                               |       | <u>120,592</u>                    | <u>128,212</u>              |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/22 and were signed on its behalf by:

  
S Hirschler - Trustee

The notes form part of these financial statements

**DOWN'S VIEW LIFE SKILLS COLLEGE****CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                                                           | Notes | 2021<br>£ | 2020<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | (279,723) | 368,898   |
| Net cash (used in)/provided by operating activities                       |       | (279,723) | 368,898   |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | (8,190)   | (24,498)  |
| Net cash used in investing activities                                     |       | (8,190)   | (24,498)  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (287,913) | 344,400   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 663,056   | 318,656   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 375,143   | 663,056   |

The notes form part of these financial statements

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM  
OPERATING ACTIVITIES**

|                                                                                                  | 2021<br>£        | 2020<br>£      |
|--------------------------------------------------------------------------------------------------|------------------|----------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (7,620)          | 46,869         |
| Adjustments for:                                                                                 |                  |                |
| Depreciation charges                                                                             | 13,890           | 12,800         |
| Decrease/(increase) in debtors                                                                   | 56,000           | (56,000)       |
| (Decrease)/increase in creditors                                                                 | (341,993)        | 365,229        |
| Net cash (used in)/provided by operations                                                        | <u>(279,723)</u> | <u>368,898</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|              | At 1/4/20<br>£ | Cash flow<br>£   | At 31/3/21<br>£ |
|--------------|----------------|------------------|-----------------|
| Net cash     |                |                  |                 |
| Cash at bank | 663,056        | (287,913)        | 375,143         |
|              | <u>663,056</u> | <u>(287,913)</u> | <u>375,143</u>  |
| <b>Total</b> | <u>663,056</u> | <u>(287,913)</u> | <u>375,143</u>  |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Income**

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

**Expenditure**

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

**Tangible fixed assets and depreciation**

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.  
Computer equipment - 3 years straight line.  
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

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

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

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****2. DONATIONS AND LEGACIES**

|           | 2021 | 2020 |
|-----------|------|------|
|           | £    | £    |
| Donations | 132  | 735  |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                    | Activity  | 2021    | 2020    |
|--------------------|-----------|---------|---------|
|                    |           | £       | £       |
| Educational grants | Education | 990,735 | 879,045 |
| Class funds        | Education | 355     | 2,771   |
|                    |           | 991,090 | 881,816 |

Grants received, included in the above, are as follows:

|                                     | 2021    | 2020    |
|-------------------------------------|---------|---------|
|                                     | £       | £       |
| Education and Skills Funding Agency | 302,859 | 280,001 |
| Brighton and Hove City Council      | 658,876 | 517,944 |
| East Sussex                         | -       | 53,100  |
| West Sussex                         | 29,000  | 28,000  |
|                                     | 990,735 | 879,045 |

**4. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs (see<br>note 5) | Support<br>costs (see<br>note 6) | Totals    |
|-----------|---------------------------------|----------------------------------|-----------|
|           | £                               | £                                | £         |
| Education | 1,010,422                       | 5,220                            | 1,015,642 |

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                         | 2021      | 2020    |
|-------------------------|-----------|---------|
|                         | £         | £       |
| Staff costs             | 842,344   | 637,466 |
| Premises costs          | 72,205    | 50,520  |
| Other educational costs | 27,637    | 132,316 |
| Office and admin costs  | 54,346    | -       |
| Depreciation            | 13,890    | 12,800  |
|                         | 1,010,422 | 833,102 |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. SUPPORT COSTS**

|           |                          |
|-----------|--------------------------|
|           | Governance<br>costs<br>£ |
| Education | 5,220                    |

Support costs, included in the above, are as follows:

|                               | 2021      | 2020                |
|-------------------------------|-----------|---------------------|
|                               | Education | Total<br>activities |
|                               | £         | £                   |
| Audit/Independent examination | 5,220     | 2,580               |

**7. NET INCOME/(EXPENDITURE)**

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

|                               | 2021   | 2020   |
|-------------------------------|--------|--------|
|                               | £      | £      |
| Audit/Independent examination | 5,220  | 2,580  |
| Depreciation - owned assets   | 13,890 | 12,800 |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

The charity does not employ any staff.

All staff are seconded from Downs View School.

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

**DOWNNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 735                       |
| <b>Charitable activities</b>       |                           |
| Education                          | 881,816                   |
| <b>Total</b>                       | <b>882,551</b>            |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Education                          | 835,682                   |
| <b>NET INCOME</b>                  | <b>46,869</b>             |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| <b>Total funds brought forward</b> | <b>81,343</b>             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>128,212</b>            |

**11. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|----------------------------------|----------------------------|-------------|
| <b>COST</b>           |                                  |                            |             |
| At 1 April 2020       | 24,913                           | 13,485                     | 38,398      |
| Additions             | -                                | 8,190                      | 8,190       |
| At 31 March 2021      | 24,913                           | 21,675                     | 46,588      |
| <b>DEPRECIATION</b>   |                                  |                            |             |
| At 1 April 2020       | 9,872                            | 7,561                      | 17,433      |
| Charge for year       | 8,304                            | 5,586                      | 13,890      |
| At 31 March 2021      | 18,176                           | 13,147                     | 31,323      |
| <b>NET BOOK VALUE</b> |                                  |                            |             |
| At 31 March 2021      | 6,737                            | 8,528                      | 15,265      |
| At 31 March 2020      | 15,041                           | 5,924                      | 20,965      |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Trade debtors | -         | 56,000    |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 2021<br>£      | 2020<br>£      |
|------------------|----------------|----------------|
| Trade creditors  | 264,191        | 609,229        |
| Accrued expenses | 5,625          | 2,580          |
|                  | <u>269,816</u> | <u>611,809</u> |

**14. MOVEMENT IN FUNDS**

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 128,212        | (7,620)                          | 120,592            |
| <b>TOTAL FUNDS</b>        | <u>128,212</u> | <u>(7,620)</u>                   | <u>120,592</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,008,022                  | (1,015,642)                | (7,620)                   |
| <b>TOTAL FUNDS</b>        | <u>1,008,022</u>           | <u>(1,015,642)</u>         | <u>(7,620)</u>            |

**Comparatives for movement in funds**

|                           | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 81,343         | 46,869                           | 128,212            |
| <b>TOTAL FUNDS</b>        | <u>81,343</u>  | <u>46,869</u>                    | <u>128,212</u>     |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****14. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 882,551                    | (835,682)                  | 46,869                    |
| <b>TOTAL FUNDS</b>        | <u>882,551</u>             | <u>(835,682)</u>           | <u>46,869</u>             |

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

|                           | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 81,343         | 39,249                           | 120,592            |
| <b>TOTAL FUNDS</b>        | <u>81,343</u>  | <u>39,249</u>                    | <u>120,592</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,890,573                  | (1,851,324)                | 39,249                    |
| <b>TOTAL FUNDS</b>        | <u>1,890,573</u>           | <u>(1,851,324)</u>         | <u>39,249</u>             |

**15. RELATED PARTY DISCLOSURES**

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

|                                               | 2021<br>£ | 2020<br>£ |
|-----------------------------------------------|-----------|-----------|
| Staff costs (teaching, admin, and leadership) | 818,477   | 672,706   |
| Premises costs                                | 23,867    | 26,198    |
| Educational costs                             | 42,363    | 42,039    |

As at the 31 March 2021 the charity owed Downs View School £227,743 (2020: £609,229).

## **DOWNNS VIEW LIFE SKILLS COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

#### **16. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the directors/trustees.

#### **17. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolves, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.



REGISTERED COMPANY NUMBER: 11073037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1185149

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**DOWN'S VIEW LIFE SKILLS COLLEGE**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

**Objects.**

The Objects of the charity are to relieve the needs of people with learning difficulties by advancing their life skills and abilities through the provision of education and social support to such people and their families and carers.

**Our ethos.**

Our ethos promotes a therapeutic, proactive approach, with strong relationships between staff, learners and their parents/carers. It relies on creating a climate that fosters connection, inclusion, dignity, respect and value for all members of the college community.

**We aim to:**

- support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- provide a safe, happy and stimulating environment within which to develop workplace skills.
- encourage care and consideration for those around us.

**Our curriculum.**

Our curriculum has been developed with direct reference to the 'Preparation for Adulthood' themes of Employment, Independent Living, Friends Relationships & Community, and Good Health.

We use these themes and the learners' own aspirations for the future when developing their Education Health and Care (EHC) plan outcomes. This ensures that the outcomes are relevant to this transitional phase in their lives.

Critically, it is our aim to make each learner as independent as possible in relation to their specific needs. For example, that independence may be in relation to how they are able to care for themselves wherever they live, or what they are able to achieve in relation to work, supported work or volunteering.

**Curriculum Framework.**

This includes:

- numeracy
- problem solving (different stimuli), money skills, time skills and functional numeracy.
- using the internet, email and e-safety.
- independence skills - self care, cooking, cleaning, road crossing and public transport training.
- PSHE/Citizenship / Health and well-being / RSE
- Communication (expressive, receptive and social interaction)
- English (writing and reading- decoding and comprehension)
- employability skills/work place learning
- 'job-coaching', work experience and volunteering placements
- creative arts.
- spiritual, moral and cultural studies.
- leisure, recreation and sport.

**Accreditation.**

We use NOCN accreditation to provide progression on from our Link College provision, curriculum and assessment. Our learners are currently working to gain accreditation in:

- personal progress.

**DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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- independent living skills- Household skills
- employability skills.
- Vocational Studies

**Our work experience.**

Our programme includes appropriate work experience, work-place learning and work placements.

Examples include:

- Eden Perfumes
- Brighton & Hove City Parks - grounds and parks maintenance department.
- the -SCOPE shop.
- Pizza Express.
- Fab Café
- Small Batch Café
- Portslade Train Station
- Moulsecombe Forest gardens
- Radio podcast (Carousel)

The placements are tailored to the individual's interests and aspirations.

We are always looking to expand and develop this area. We are keen to hear from any local businesses interested in getting involved with our work experience and work placements programmes.

**Public benefit**

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This is the 3rd year that the Life Skills College has existed as a charity establishment in its own right. Links with Downs View School remain strong and this means that learners will be getting an Outstanding education with the same ethos and practise as Down Views School. Downs View School was inspected in February 2020 and was graded outstanding. Downs View Life Skills college received a monitoring visit in May 2021, the outcome was that it is making satisfactory progress in all areas.

We have further established links in the community where a number of learners have gained work experience. Covid has affected the access to the flat, instead we implemented a Life skills programme adapted at college. Learners have had limited access to the community depending on covid rules at times.

The College has expanded and from September 20 there were 38 students enrolled. Two students were attending their 4th year at college.

The impact of Covid has been that we have needed to adapt our work experience programs. We have started new in-house work experiences which took place at college, for example learners were working at the college canteen and we started a new enterprise as a shredding company. The gardening work experience has also continued.

We celebrated Arts week where learners worked closely with an artist, interviewed a SEN artist and created different types of arts. We started a new project the "DVLSC art competition" where leavers judge an art competition as part of art work experience. During the Autumn Term some learners also worked with an artist in partnership with the University of Brighton.

The job coacher role continues to work well, the job coacher supports directly teachers, TAs and learners. The employability skills programme was highly praised by the Ofsted visit.

Other accreditations: Art Awards and Sport leaders (table tennis). We are implementing a new art programme aiming for all learners to achieve at least 1 art award by the time they leave DVLSC. Learners will work towards achieving an explore or discover art awards.

Our safeguarding procedures are robust and we have a DSL and DDSL on site. This includes a clear differentiation for safeguarding adults at risks, as it was highlighted in the OFSTED visit.

The team on site have continued making major steps developing the Life Skills and embedding the organisation within the Brighton and Hove area as a key organisation for Adults with an EHCP to consider, which has given more students the opportunity to continue their learning after the college years.

**FINANCIAL REVIEW**

**Financial position**

The results for the year are shown in the Statement of Financial Activities, Balance Sheet and accompanying notes.

This is the third year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing for the students which of course is as expected in the charities plans..

Early investment has been on an as needed basis due to the lease terms being finalised.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**FINANCIAL REVIEW**

**Investment policy and objectives**

The college have invested in the accreditation from NOCN for the qualifications and the Deputy Head Teacher is an internal moderator for NOCN.

We have invested in specialist SEN equipment for learners requiring supported needs and have updated the ICT equipment's which was on site.

We have been upgrading the grounds across the site to make them accessible for learners and have plans to expand the outdoor curriculum so that Learners can work in the gardens, growing and eventually selling produce.

**Reserves policy**

The trustees are holding reserves for any future payments to creditors and also for investment developing the existing site for needs of new students. The trustees are also using the reserves for any future property requirements if the lease is withdrawn from the existing site.

**FUTURE PLANS**

Downs View Life Skills College are planning to maintain existing levels of learners for the foreseeable future. In terms of access arrangements, and we will remain focused on the needs of Brighton and Hove residents and those pupils who leave an existing SEN facility, within the Brighton and Hove area.

We have focused on rebuilding life skills and work experiences after the impact of Covid. We allocated resources to support our remote learning curriculum and implemented a recovery curriculum.

We will need to make further investment in transport availability for Learners and also as the successful flat lease has not been renewed after July 20 we are searching for a suitable alternative.

We have a new Executive Head, September 2020, Vanessa Hickey.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

**Recruitment and appointment of new trustees**

The trustees as charity trustees have control of the charity and its property and funds.

The subscribers to the Memorandum (being the first members) are also the first trustees. Subsequent trustees are elected by the members or co-opted by the trustees.

The trustees when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom must support the Objects.

One third (or the number nearest one third) of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots.

A retiring trustee who is eligible may be reappointed.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

The principal risk identified during the year by the Senior Management Team and the Board include:

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11073037 (England and Wales)

**Registered Charity number**

1185149

**Registered office**

7 Old London Road  
Brighton  
East Sussex  
BN1 8XR

**Trustees**

K H Champion  
Ms M M Egan  
Ms S Hirschler  
Ms J Sawyer  
R B G Inwood (appointed 12/6/2020)  
J F McMorow (appointed 5/2/2021)

**Auditors**

Mark Partridge FCA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Solicitors**

Griffith Smith LLP  
47 Old Steine  
Brighton  
East Sussex  
BN1 1NW

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

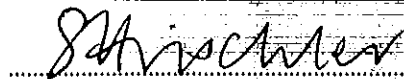
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18/3/22 and signed on its behalf by:



Ms S Hirschler - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

---

**Opinion**

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

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**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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and its activities, and thorough discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- \* Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- \* Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- \* The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business. We also

- \* discussed and reviewed the charity's business model and forward planning to assess going concern
- \* communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- \* reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

---

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Partridge FCA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....

**DOWN'S VIEW LIFE SKILLS COLLEGE****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                        |       | 2021<br>Unrestricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ |
|----------------------------------------|-------|-----------------------------------|-----------------------------|
|                                        | Notes |                                   |                             |
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                   |                             |
| Donations and legacies                 | 2     | 132                               | 735                         |
| <b>Charitable activities</b>           | 3     |                                   |                             |
| Education                              |       | 991,090                           | 881,816                     |
| Other income                           |       | 16,800                            | -                           |
| <b>Total</b>                           |       | <u>1,008,022</u>                  | <u>882,551</u>              |
| <br><b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>           | 4     |                                   |                             |
| Education                              |       | 1,015,642                         | 835,682                     |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <u>(7,620)</u>                    | <u>46,869</u>               |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| <b>Total funds brought forward</b>     |       | <u>128,212</u>                    | <u>81,343</u>               |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>120,592</u></u>             | <u><u>128,212</u></u>       |

The notes form part of these financial statements

**DOWNNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

**BALANCE SHEET**

**31 MARCH 2021**

|                                                  | Notes | 2021<br>Unrestricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                                   |                             |
| Tangible assets                                  | 11    | 15,265                            | 20,965                      |
| <b>CURRENT ASSETS</b>                            |       |                                   |                             |
| Debtors                                          | 12    | -                                 | 56,000                      |
| Cash at bank                                     |       | 375,143                           | 663,056                     |
|                                                  |       | <u>375,143</u>                    | <u>719,056</u>              |
| <b>CREDITORS</b>                                 |       |                                   |                             |
| Amounts falling due within one year              | 13    | (269,816)                         | (611,809)                   |
| <b>NET CURRENT ASSETS</b>                        |       | <u>105,327</u>                    | <u>107,247</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>120,592</u>                    | <u>128,212</u>              |
| <b>NET ASSETS</b>                                |       | <u>120,592</u>                    | <u>128,212</u>              |
| <b>FUNDS</b>                                     | 14    |                                   |                             |
| Unrestricted funds                               |       | 120,592                           | 128,212                     |
| <b>TOTAL FUNDS</b>                               |       | <u>120,592</u>                    | <u>128,212</u>              |

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/22 and were signed on its behalf by:

  
S Hirschler - Trustee

The notes form part of these financial statements

**DOWN'S VIEW LIFE SKILLS COLLEGE****CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                                                           | Notes | 2021<br>£ | 2020<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | (279,723) | 368,898   |
| Net cash (used in)/provided by operating activities                       |       | (279,723) | 368,898   |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | (8,190)   | (24,498)  |
| Net cash used in investing activities                                     |       | (8,190)   | (24,498)  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (287,913) | 344,400   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 663,056   | 318,656   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 375,143   | 663,056   |

The notes form part of these financial statements

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM  
OPERATING ACTIVITIES**

|                                                                                                  | 2021<br>£        | 2020<br>£      |
|--------------------------------------------------------------------------------------------------|------------------|----------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (7,620)          | 46,869         |
| Adjustments for:                                                                                 |                  |                |
| Depreciation charges                                                                             | 13,890           | 12,800         |
| Decrease/(increase) in debtors                                                                   | 56,000           | (56,000)       |
| (Decrease)/increase in creditors                                                                 | (341,993)        | 365,229        |
| Net cash (used in)/provided by operations                                                        | <u>(279,723)</u> | <u>368,898</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|              | At 1/4/20<br>£ | Cash flow<br>£   | At 31/3/21<br>£ |
|--------------|----------------|------------------|-----------------|
| Net cash     |                |                  |                 |
| Cash at bank | 663,056        | (287,913)        | 375,143         |
|              | 663,056        | (287,913)        | 375,143         |
| <b>Total</b> | <u>663,056</u> | <u>(287,913)</u> | <u>375,143</u>  |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

**Income**

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

**Expenditure**

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

**Tangible fixed assets and depreciation**

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.  
Computer equipment - 3 years straight line.  
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

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

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

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****2. DONATIONS AND LEGACIES**

|           | 2021 | 2020 |
|-----------|------|------|
|           | £    | £    |
| Donations | 132  | 735  |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                    | Activity  | 2021    | 2020    |
|--------------------|-----------|---------|---------|
|                    |           | £       | £       |
| Educational grants | Education | 990,735 | 879,045 |
| Class funds        | Education | 355     | 2,771   |
|                    |           | 991,090 | 881,816 |

Grants received, included in the above, are as follows:

|                                     | 2021    | 2020    |
|-------------------------------------|---------|---------|
|                                     | £       | £       |
| Education and Skills Funding Agency | 302,859 | 280,001 |
| Brighton and Hove City Council      | 658,876 | 517,944 |
| East Sussex                         | -       | 53,100  |
| West Sussex                         | 29,000  | 28,000  |
|                                     | 990,735 | 879,045 |

**4. CHARITABLE ACTIVITIES COSTS**

|           | Direct<br>Costs (see<br>note 5) | Support<br>costs (see<br>note 6) | Totals    |
|-----------|---------------------------------|----------------------------------|-----------|
|           | £                               | £                                | £         |
| Education | 1,010,422                       | 5,220                            | 1,015,642 |

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                         | 2021      | 2020    |
|-------------------------|-----------|---------|
|                         | £         | £       |
| Staff costs             | 842,344   | 637,466 |
| Premises costs          | 72,205    | 50,520  |
| Other educational costs | 27,637    | 132,316 |
| Office and admin costs  | 54,346    | -       |
| Depreciation            | 13,890    | 12,800  |
|                         | 1,010,422 | 833,102 |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. SUPPORT COSTS**

|           |                          |
|-----------|--------------------------|
|           | Governance<br>costs<br>£ |
| Education | 5,220                    |

Support costs, included in the above, are as follows:

|                               | 2021      | 2020                |
|-------------------------------|-----------|---------------------|
|                               | Education | Total<br>activities |
|                               | £         | £                   |
| Audit/Independent examination | 5,220     | 2,580               |

**7. NET INCOME/(EXPENDITURE)**

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

|                               | 2021   | 2020   |
|-------------------------------|--------|--------|
|                               | £      | £      |
| Audit/Independent examination | 5,220  | 2,580  |
| Depreciation - owned assets   | 13,890 | 12,800 |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

The charity does not employ any staff.

All staff are seconded from Downs View School.

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

**DOWNNS VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 735                       |
| <b>Charitable activities</b>       |                           |
| Education                          | 881,816                   |
| <b>Total</b>                       | <b>882,551</b>            |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Education                          | 835,682                   |
| <b>NET INCOME</b>                  | <b>46,869</b>             |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| <b>Total funds brought forward</b> | <b>81,343</b>             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>128,212</b>            |

**11. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|----------------------------------|----------------------------|-------------|
| <b>COST</b>           |                                  |                            |             |
| At 1 April 2020       | 24,913                           | 13,485                     | 38,398      |
| Additions             | -                                | 8,190                      | 8,190       |
| At 31 March 2021      | 24,913                           | 21,675                     | 46,588      |
| <b>DEPRECIATION</b>   |                                  |                            |             |
| At 1 April 2020       | 9,872                            | 7,561                      | 17,433      |
| Charge for year       | 8,304                            | 5,586                      | 13,890      |
| At 31 March 2021      | 18,176                           | 13,147                     | 31,323      |
| <b>NET BOOK VALUE</b> |                                  |                            |             |
| At 31 March 2021      | 6,737                            | 8,528                      | 15,265      |
| At 31 March 2020      | 15,041                           | 5,924                      | 20,965      |

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Trade debtors | -         | 56,000    |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 2021<br>£      | 2020<br>£      |
|------------------|----------------|----------------|
| Trade creditors  | 264,191        | 609,229        |
| Accrued expenses | 5,625          | 2,580          |
|                  | <u>269,816</u> | <u>611,809</u> |

**14. MOVEMENT IN FUNDS**

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 128,212        | (7,620)                          | 120,592            |
| <b>TOTAL FUNDS</b>        | <u>128,212</u> | <u>(7,620)</u>                   | <u>120,592</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,008,022                  | (1,015,642)                | (7,620)                   |
| <b>TOTAL FUNDS</b>        | <u>1,008,022</u>           | <u>(1,015,642)</u>         | <u>(7,620)</u>            |

**Comparatives for movement in funds**

|                           | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 81,343         | 46,869                           | 128,212            |
| <b>TOTAL FUNDS</b>        | <u>81,343</u>  | <u>46,869</u>                    | <u>128,212</u>     |

**DOWN'S VIEW LIFE SKILLS COLLEGE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****14. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 882,551                    | (835,682)                  | 46,869                    |
| <b>TOTAL FUNDS</b>        | <u>882,551</u>             | <u>(835,682)</u>           | <u>46,869</u>             |

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

|                           | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 81,343         | 39,249                           | 120,592            |
| <b>TOTAL FUNDS</b>        | <u>81,343</u>  | <u>39,249</u>                    | <u>120,592</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,890,573                  | (1,851,324)                | 39,249                    |
| <b>TOTAL FUNDS</b>        | <u>1,890,573</u>           | <u>(1,851,324)</u>         | <u>39,249</u>             |

**15. RELATED PARTY DISCLOSURES**

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

|                                               | 2021<br>£ | 2020<br>£ |
|-----------------------------------------------|-----------|-----------|
| Staff costs (teaching, admin, and leadership) | 818,477   | 672,706   |
| Premises costs                                | 23,867    | 26,198    |
| Educational costs                             | 42,363    | 42,039    |

As at the 31 March 2021 the charity owed Downs View School £227,743 (2020: £609,229).

**DOWN'S VIEW LIFE SKILLS COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. ULTIMATE CONTROLLING PARTY**

Ultimate control lies with the directors/trustees.

**17. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolved, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.





Chariot House Ltd  
44 Grand Parade  
Brighton  
BN2 9QA

The Trustees  
Downs View Life Skill College  
7 Old London Road  
Brighton  
BN1 8XR

Date: 14 March 2022

Dear Sirs

**Downs View Life Skill College**  
**Year ended 31 March 2021**

In accordance with our normal practices we are writing to draw your attention to any matters which arose during the course of our audit, in this case in respect of the charity's financial statements for the year ended

1. **Significant qualitative aspects of the entities accounting practices and financial reporting**  
We have no comments to make concerning the qualitative aspects of accounting practices and financial reporting.
2. **Significant difficulties encountered during the audit**  
We did not encounter any significant difficulties during the course of our audit work. We were provided with every assistance by Vanessa Hickey and would like to thank her for her efforts
3. **Unadjusted misstatements**  
There are no unadjusted misstatements.
4. **Material weaknesses in accounting and internal control systems**  
As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation, upon which we have based our assessment of the accounts.

**Our audit tests raised various issues which we have detailed in the attached appendix.**

5. **Letter of representation**  
A draft of our proposed letter of representation has been sent to you. In addition to the paragraphs included in the letter in respect of routine matters on which we seek the trustees' formal confirmation, we would bring to your attention the additional confirmations in respect of year end as highlighted at point 23 of our letter as well as the confirmations regarding going concern.
6. **Expected modifications to the auditors' report**  
There are currently no expected modifications to the auditors' report.

7. **Other matters of governance interest arising from the audit**

- 7.1 Internal controls - the Charity Commission recommends that charities carry out an annual review of their internal controls.
- 7.2 Response to auditors' management letter - it is good practice for the trustees to respond in writing to the management letter points raised by the auditors.

8. **Other matters of interest for charities**

- 8.1 **Fraud**— the Charity Commission continue to emphasise the need for charities to be aware of the risks of fraud and to ensure that they have taken steps to minimise the risk of fraud both within the charity and from outside it. This message has been reemphasised during the Covid-19 crisis.
- 8.2 **Rules relating to the claiming of gift aid on waived refunds for** cancelled charity events, which were a temporary concession due to Covid19, will become permanent. This will also apply where i.e loan repayments are waived. A formal waiver must be in place and all other gift aid rules will still apply. Any donation made in this way will be deemed to take place at the date of the waiver and not the original payment.
- 8.3 **Cybercrime** - Given remote working in many areas, of key importance is the possibility of on-line or cybercrime and all organisations should take steps to ensure they have safeguarded their systems and data. The National Cyber Security Centre has a guide specifically for small charities to help them assess and improve their security which can be found using the link below;

<https://www.ncsc.gov.uk/collection/charity>

- 8.4 The Charity Commission continues to issue guidance relating to Covid 19 which can be found using the link below.

<https://www.gov.uk/guidance/coronavirus-covid-19-guidance-for-the-charity-sector>

The purpose of the audit was to enable us to express an opinion on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

The matters reported below are limited to those deficiencies that the auditors have identified during the audit and that the auditors have concluded are of sufficient importance to merit being reported to those charged with governance.

If we can be of any further assistance or you would like to discuss the matters raised with us, please contact me.

Yours faithfully

**Mark Partridge BSc, FCA**  
**For and on behalf of**  
**CHARIOT HOUSE LIMITED**

**DOWNS VIEW LIFE SKILLS COLLEGE  
MANAGEMENT REPORT – YEAR ENDED 31 MARCH 2021**

We would like to preface our remarks by noting that this has not been an ordinary year. The late identification of the requirement for audit combined with the absence of the primary business manager on long term sick leave has not been beneficial either for the systems of the college, nor for our review and queries raised.

**Audit trail of shared costs**

This was the primary area where we encountered issues with following an audit trail in respect of the costs invoiced and the level of oversight in place, particularly as this forms a significant proportion of the overall costs for the charity.

We are aware that there is a basic formal agreement which has now been put in place and this is an excellent step forward. Our main issues have been

1. Matching that agreement to the costs incurred in the year as the agreement is not dated and does appear to be for the current year.
2. Establishing what period the costs relate to as the invoices do not appear to specify the time period covered.
3. Identifying any backup for the figures included on the invoice – although the % share is shown in later invoices, there is no indication of how this has been verified or validated to ensure that the charity is only being billed in accordance with that agreement

We should also highlight that in our review of expenditure we did not find any issues that would cause us to modify our audit opinion, nor any evidence of any invalid or unauthorised expenditure.

**RECOMMENDATION**

We note that the % costs shown on the agreement do match the analysis which is now shown for the current year on Xero. We also note that the underlying invoices now being loaded on to the Xero system. It is still unclear what procedures are in place to verify that the figures are being calculated correctly, and the Xero system for a separate approval process is not being currently implemented. We recommend that you give some thought to your verification processes for the costs involved and implement controls over the payment process either through Xero or an alternative.

**Audit trail and financial procedures**

The gaps in the audit trail referred to above may well be due to the absence of the business manager whose knowledge might have been invaluable. What this does indicate however, is a gap in the documentation of your financial procedures, audit trail and processes which would enable a temporary appointee to take on a role and access information with a minimum of disruption.

**RECOMMENDATION**

We recommend that you draw up some basic financial procedures documentation to ensure that there are no gaps due to unavailability of staff or lack of handover in the future

**Xero processing**

Invoices for costs are being uploaded and there is scope for authorisation to take place within the software but this does not appear to be in use

**RECOMMENDATION**

We recommend you consider how the Xero system can be utilised to record both the invoice and authorisation for payment.

*Seen & agreed 18/3/22  
SHischer*