

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 20
Detailed Statement of Financial Activities	21

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

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.

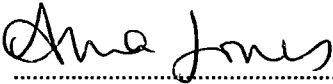
In so far as the trustees are aware:

- 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 9th 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)**

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)**

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)**

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

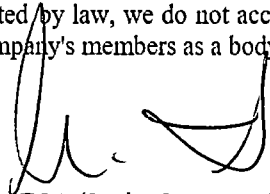
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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. 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 and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

Date:

15th December 2022

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

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,873	132
Charitable activities			
Education		1,281,663	991,090
Other income		27,507	16,800
Total		<u>1,311,043</u>	<u>1,008,022</u>
EXPENDITURE ON			
Charitable activities	4		
Education		<u>1,025,087</u>	<u>1,015,642</u>
NET INCOME/(EXPENDITURE)		285,956	(7,620)
RECONCILIATION OF FUNDS			
Total funds brought forward		120,592	128,212
TOTAL FUNDS CARRIED FORWARD		<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 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	11	4,370	15,265
CURRENT ASSETS			
Cash at bank		670,862	375,143
CREDITORS			
Amounts falling due within one year	12	(268,684)	(269,816)
NET CURRENT ASSETS		<u>402,178</u>	<u>105,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		406,548	120,592
NET ASSETS		<u>406,548</u>	<u>120,592</u>
FUNDS	13		
Unrestricted funds		<u>406,548</u>	<u>120,592</u>
TOTAL FUNDS		<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 9th 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 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	295,719	(279,723)
Net cash provided by/(used in) operating activities		295,719	(279,723)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(8,190)
Net cash provided by/(used in) investing activities		-	(8,190)
Change in cash and cash equivalents in the reporting period		295,719	(287,913)
Cash and cash equivalents at the beginning of the reporting period		375,143	663,056
Cash and cash equivalents at the end of the reporting period		670,862	375,143

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 2022

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

	2022 £	2021 £
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 £	Cash flow £	At 31/3/22 £
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

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 Costs (see note 5)	Support costs (see 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 fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	132
Charitable activities	
Education	991,090
Other income	16,800
Total	<u>1,008,022</u>
EXPENDITURE ON	
Charitable activities	
Education	<u>1,015,642</u>
NET INCOME/(EXPENDITURE)	(7,620)
RECONCILIATION OF FUNDS	
Total funds brought forward	128,212
TOTAL FUNDS CARRIED FORWARD	<u><u>120,592</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>24,913</u>	<u>21,675</u>	<u>46,588</u>
DEPRECIATION			
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>
NET BOOK VALUE			
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 £	2021 £
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 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	120,592	285,956	406,548
TOTAL FUNDS	<u>120,592</u>	<u>285,956</u>	<u>406,548</u>

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

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

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	128,212	(7,620)	120,592
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,008,022	(1,015,642)	(7,620)
TOTAL FUNDS	<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 £	2021 £
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 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,873	132
Charitable activities		
Educational grants	1,278,924	990,735
Class funds	2,739	355
	<u>1,281,663</u>	<u>991,090</u>
Other income		
No description	-	16,800
Capital grants	26,807	-
Insurance claims	700	-
	<u>27,507</u>	<u>16,800</u>
Total incoming resources	<u>1,311,043</u>	<u>1,008,022</u>
EXPENDITURE		
Charitable activities		
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>
Support costs		
Governance costs		
Audit/Independent examination	6,000	5,220
Total resources expended	<u>1,025,087</u>	<u>1,015,642</u>
Net income/(expenditure)	<u>285,956</u>	<u>(7,620)</u>

This page does not form part of the statutory financial statements