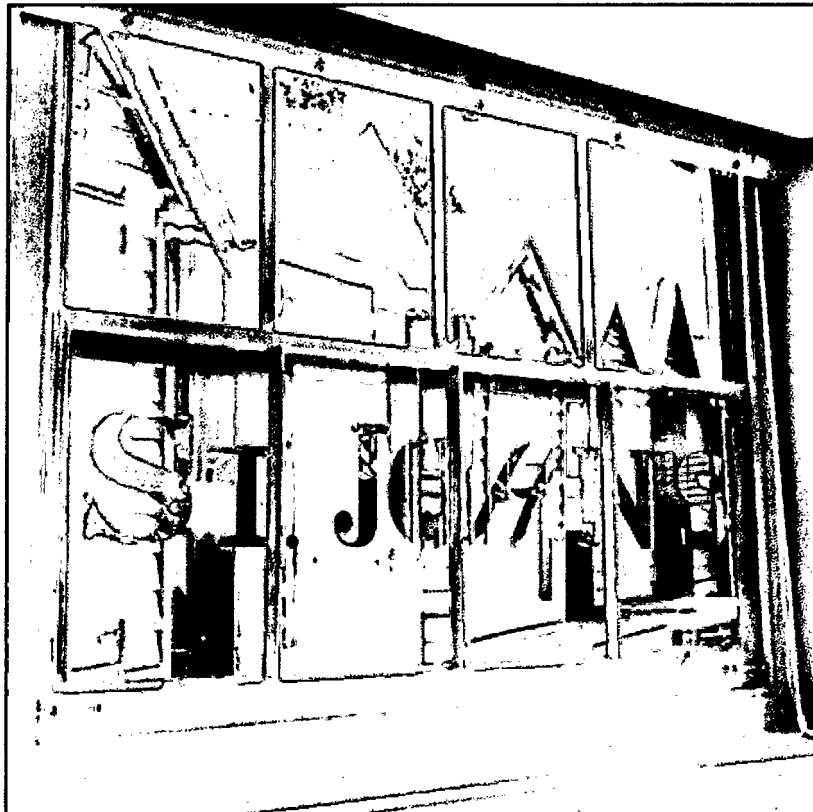


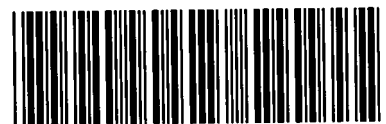
Charity Registration No. 1061001

Company Registration No. 03303549 (England and Wales)

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**



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**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

R A Stewart  
C N Harrison FCA  
L A Parkyn M Phil, Ad Dip Spec Ed  
J Marshall JP  
W Catchpole  
L Gray  
A Braunston  
A Thatcher

**CEO & Principal**

Simon Charleton

**Charity number**

1061001

**Company number**

03303549

**Registered office**

St John's School and College  
Walpole Road  
Brighton  
East Sussex  
BN2 OAF

**Auditor**

Friend-James Limited  
4th Floor, Park Gate  
161-163 Preston Road  
Brighton  
East Sussex  
BN1 6AF

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# **ST JOHN'S SCHOOL & COLLEGE**

## **A COMPANY LIMITED BY GUARANTEE**

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**ST JOHN'S SCHOOL & COLLEGE**  
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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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The trustees present their report and accounts for the year ended 31 August 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

### **Objectives and activities**

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

### **Mission, Vision and Aims**

#### **Context**

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

#### **Mission**

St John's, above all things, is about transforming lives - making a real and practical difference to the young people who access the services and embracing the unique diversity they present as individuals. The core mission is to enable them to achieve their goals and aspirations; to reach out and do things they never thought possible; to live their lives to the full; to feel valued and respected and with self-worth. St John's extends this mission and aspiration to those people who work or volunteer at St John's.

#### **Vision**

To be a centre of excellence that transforms the lives of young people with complex learning needs through an innovative, evidence based and compassionate approach to learning in its broadest sense. This means:

- We continually strive to strengthen and improve the positive impact we have on our learners, transforming their lives, as well as our own through our work;
- We aspire to become known nationally as an organisation that "makes a difference" and can evidence the difference;
- We are part of the Local (and regional) Offer for special educational needs and disabilities;
- We continually strive to innovate – finding new and more effective ways to educate, enable and serve our learners;
- We sustain rigour in our work – holding high standards and expectations for both our learners and ourselves;
- We approach our work with compassion – acknowledging the whole person, working with integrity and care; accepting young people where they are, moving them forward, without sacrificing standards or expectations; bringing joy, honesty and understanding to our work;
- Sanctions and punishments are not part of our approach to behaviour management where we consistently and relentlessly focus on praise, reward and positive affirmation.

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St John's strategic aims are:

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

**Strategic Report, Policies and Financial Review**

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

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

The charity takes its responsibility towards equality and diversity seriously. It fulfils its responsibilities under the Equality Act, as outlined in its equality policy and via the curriculum, including but not limited to, delivery of PSHE (Personal, social, health and economic education). All staff have mandatory training in equality & diversity and Prevent. Equality impact assessments are carried out on all policies. St John's aims to create and maintain a culture of inclusion and tolerance.

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

**Risk Management**

A formal review of the charity's risk management processes is undertaken on a periodic basis. Revisions are made where necessary to the charity's risk management plan. In addition, risk assessments of the school and college are carried out. These are shared with the leadership team who then take responsibility for managing the action plan.

Through the risk management processes established by the senior leadership team, the trustees are satisfied that the major risks have been identified and have been adequately mitigated where necessary. Departmental risk management is achieved through the Health and Safety Committee. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

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

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

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

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

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

A new CEO was appointed in February 2017 and the charity is restructuring to appoint a Principal for the College and a Headteacher for the School; these appointments will be made by the Summer Term 2018. This will allow the CEO greater scope to move the Charity forwards.

#### **The Curriculum**

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

- Wellbeing
- Communication
- Social skills
- Independence and Community Participation
- Employability

Learners are assessed at pre-entry and start of placement and placed into 1 of 3 Pathways and within a specified Tutor group, where they are supported by a dedicated Tutor and Keyworker who monitor and support the individual learners progress throughout the academic year. Residential learners benefit from a similar structure where they have a residential house manager and residential keyworker. English and Mathematics is embedded, functionally, in all curriculum areas.

#### **School Curriculum (Seaford)**

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

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

At the heart of the school curriculum is a synergy between the core subjects of literacy, numeracy and ICT and learners' own specialist interests. The curriculum can be entirely bespoke; enabling learners to work on their own projects and focusing on their interests, either individually or in collaboration with other learners. There has been a significant focus this year on the development of Enterprise projects, literacy and PSHE. Learners are able to undertake internal work placements and access a range of community activities. The school benefits from a spacious site and excellent facilities.

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**College Curriculum (Brighton)**

The College curriculum has been designed to offer the most relevant and stimulating learning experiences for all the young people who attend. The curriculum enables each learner to undertake an individualised study programme which is aligned to their aspirations, destinations and planned EHCP outcomes. Staff also ensure where possible, that the curriculum is responsive to changes in learner interest, potential and levels of motivation.

The curriculum model reflects our aim to support all young learners in their preparation into adulthood providing a range of opportunities to develop vocational, functional and independent skills.

Learners develop their potential through a range of practical and relevant work based learning areas: Scrummies Café, Deli & Laundry; Flourish (Horticulture); Foundations (Construction & Maintenance); Inklusion (Print Shop); Performance (Theatre & Performing Arts); Resonance (Music); Inspirations (in-house shop); Solutions (Stationary & Business Admin); Ability (IT & E-Safety). The structure and organisation of these work based learning areas provide direct experiences of work and ensures that vocational and independent living skills are practiced and consolidated by all learners.

The delivery of Functional Skills, English, Maths, ICT and Communication is delivered on a discrete basis and embedded within vocational learning sessions. This is closely monitored to ensure both accredited learning and the embedded support meets individual learner needs.

Access to a varied work experience programme progresses the learners learning experience into more challenging and unfamiliar contexts. This supports our young people to transfer their practical skills into the local working community. An ever increasing network of local employers and community groups offer work opportunities to our learners, this in turn potentially equips them with an enhanced opportunity to acquire realistic and sustainable employment or purposeful activity after their college placement has ended.

There is a balanced approach to the provision of accredited and non- accredited learning which is regularly reviewed in line with learner needs and aspirations. Learning programmes may be achieved at Entry Level through to Level 3 in conjunction with the achievement of personal development targets. Learners attend tutorial sessions at the start and end of each day and a weekly session with their keyworkers to reflect and monitor their learning.

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

All learners at St John's receive personalised support with their transition. This is managed effectively by two dedicated transition officers who work with residential and education staff; parents/carers and appropriate external agencies and community services. This provides a programme of support for all learners at the start of their placement; progression through their placement and moving on from St John's. Information advice and guidance for our learners has developed to include our professional support for creation and review of Education, Health and Care plans, and advocacy support in making choices with living and work opportunities. Staff listen and respond proactively to learner voice and place significant time and support to develop individual potential and achievement.

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**Achievement and Performance**

Despite the external landscape, student numbers in the college increased from 82 to 92 placements, 43 residential and 49 day learners (at year end), which included the rise in adult residential places being funded. Learner numbers in the school rose in year from 20 to 27 pupils (17 residential and 10 day learners). Our continued insistence that commissioner's fund assessed need in full has enabled us to maintain and improve service standards and invest in new facilities and staff development to meet the needs of all of our service users.

In the 12 months since the last report and accounts, the charity has continued to provide high quality services and have extended their number of residential houses with the acquisition of a second rental property in the centre of Brighton. This residential house was set up and opened at the start of the academic year for six college learners.

Improvements to learning spaces and specialist environments to meet individual learner needs, the enhancement of teaching and learning resources and the completion of general grounds work has continued this year, albeit in a more strategic and financially prudent way. A significant and vital investment was the purchase of an upgraded web filtering control software; Smoothwall, which has been installed across all education, residential, and office locations. This IT resource has enhanced our ability to keep learners safe and to ensure that E.Safety remains a high priority.

Increased learner numbers required additional staff recruitment. Whilst this recruitment was successful, the loss of a number of experienced teachers presented a particular challenge. At the end of the year, two qualified and experienced teachers were recruited: an experienced coordinator of Functional Skills and a Lead Practitioner.

Staff training remains a key priority. Focused weekly workshops for all teachers and facilitators was an essential training activity and an addition to a range of inset courses that were delivered to both residential and education staff teams during the year. A Pathway Leader achieved the 'Train the Trainer' qualification in Intensive Interaction providing a key resource that will be utilised over the next academic year enhancing staff expertise. A revised general induction programme and a four day induction programme for new teachers recruited to the college was introduced in the summer holidays to improve the preparation work required for the start of the academic year. The new HR MIS has provided an improved system for managing HR data this year and it has created a clearer line management, supervision and annual appraisal system for all staff to follow.

St. John's continues to provide the highest standards of safeguarding for a safe and secure environment. There has been an increased focus this last year on meeting the requirements of the Prevent duty with mandatory training for all staff and the continued promotion of British values and teaching of internet safety throughout the organisation. The ongoing completion of Level 4 and Level 5 qualifications by a selected team of staff in Positive Behaviour Management is a strength and continues to enable us to meet the changing needs of our learner profile.

Therapy intervention has increased within the year. Excellent practice includes the focused advice on work placements and social enterprise projects by occupational therapy which has been instrumental in ensuring that the learning activities are both relevant and impactful. Sensory integration and sensory diets have been promoted this year, and a total restructure of the travel training programme has been a priority. Joint delivery of communication sessions by speech and language therapists and education staff and regular staff training in sign language has enhanced the development of communication skills across the learning Pathways.

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It is a benefit to the learners and the organisation as a whole for experienced LSWs (Learner Support Workers) to remain at St. John's and train others rather than leave the organisation, so they can apply their very good knowledge and understanding of complex needs and develop the craft of teaching at the same time. The recruitment of experienced, qualified teachers later in the year has enhanced the ongoing support we are providing to the less experienced teaching staff. The appointments have also refreshed a consistent quality of teaching and learning across the curriculum.

In January 2017, St. John's achieved Autism Accreditation. This award provides clear recognition of our ability to meet the needs of our young people at both the school and college who face specific challenges associated with autism. It also informs the criteria we apply to our continued auditing of learning environments and acquisition of teaching and learning resources.

Learners achieved between 85% - 95% of their annual learning goals and individual learning targets. This indicates a substantial level of skill development and represents expected and above expected outcomes for learners within the school and college. Learners also accomplish their learning goals through achievement in accredited qualifications. The total number of qualifications undertaken and expected to be completed by July 2017 was 84. 64 (76%) full qualifications were achieved, 5 (6%) Unit Achievements were achieved and 15 (18%) full qualifications were not completed within the academic year as expected. (Two qualifications are to be continued in the next academic year, two learners changed to a different course at a local mainstream college, three learners left the college within the year, 8 eight Unit Awards that were initially undertaken did not meet learner needs).

Ofsted and CQC Inspections carried out on residential houses this year have yielded extremely pleasing results yet again. The four school houses received a grade of Outstanding from Ofsted, and CQC awarded the grade of Outstanding to Framfield one of our adult houses.

Data on our 27 college leavers reflects a diverse range of destination outcomes. 30% (8) of leavers moved into employment, four in paid work and four into voluntary work. 44% (12) took up Further Education, 33% (9) participate in structured activities, 1% (1) unknown daily activity, 30% (8) leavers moved into supported living, 52% moved into residential accommodation and 52% (14) are living at home with family. Individual case studies reflect the considerable impact St John's provision continues to have on individual learners.

The development of community links has continued this year through an increase in the organisation of external work placements, practical participation in local community activities, fund raising activities and the pursuit of direct employer engagement with our work based learning curriculum. A significant piece of partnership work has been developed with the NHS and local hospitals; Royal Sussex County Hospital and Brighton General hospital. This work continues with the negotiation and planning towards setting up Student Internships for college learners, once established this in turn could also extend to support members of the local NEET population.

Participation in external work placements rose significantly from 22 learners undertaking a placement in the previous year to 70 this year. The Body Shop, Co-op, Bluebell Railway, The Entertainer, Theatre Royale, and Lewes Football club have continued to be significant providers to our service in addition to the smaller organisations such as; Marmalade café, Autism Sussex, Coburn & Baker, Anne of Cleves Café, the Mixology Group and the Fitness Hub who remain committed and supportive of our work. New supporters include; Moulsecoomb Forest Garden and Wildlife Project, Komedia Club, Ark Builders, the British Heart Foundation, Stamner Park project group, local libraries and a local Primary School. Barclays bank Life Skills teaching, Hove Business Association, Believe in Young People, Small Batch barista training, St John's community Pop Up shops and planned social enterprise projects such as Addendum Restaurant table decorations and production for a local supermarket Infinity Foods have all contributed to this year's curriculum development. Eight learners attended a two week residential work placement in Normandy France at the Eco Chateau which is a project run by The Platform organisation who gains support from the European Erasmus funding programme. Learners participated in catering and horticulture tasks at the Chateau as part of a refurbishment project and undertook cultural visits meeting local French business owners and communities.

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The acquisition of a new local rental property (Freshfield Road), has enabled us to move our existing print shop from Seaford (Inklusion/Karten Centre) and the E12 employability hub to a location within 10 minutes walking distance of the college. This will provide greater access for learners from all three Pathways in the next academic year and continue to increase our provision and focus on employability.

A full programme of events continues to invigorate St. John's annual calendar. These include the participation by learners in local community events such as: Brighton Fringe Performance; Annual Art Exhibition at the Brighton Jubilee Library; Paddle Round the Pier; Kemp Town Carnival, Open Mic nights, Orchestra 360 performance and Great Escape music event. Learners also take part in a number of charity/awareness days, competitions and festive celebrations. Learners benefitted from a very successful camping trip and a residential work placement in France. St. John's was also represented at the Kidz South Show and National Autism Show in London. The annual Learner Voice Day was held this year at the Jurors Inn Hotel Brighton and was attended by 26 local community partners who participated in a market place style session where learners visited stalls and interacted with the services they provide. A practical performing arts session in the afternoon was supported by a local magician and dancer.

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

The ongoing relationship with organisations and supporters continue to play a vital role in the Charity's fundraising activities and success. St John's is extremely grateful for the commitment and enthusiasm demonstrated by many of the partners and supporters that have worked with the charity this year providing a total income of £73,397 which has provided specific resources and extended learning experiences and personal development for both college and school students. Key supporters and sponsors this year include; Awards for All-Big Lottery; Screwfix Foundation, Childwick Trust, Co-op Community Fund and 2017 Brighton Marathon team, along with many smaller local organisations.

Self-assessment has been contributed to throughout the year by stakeholder feedback and the quality improvement plan has been regularly monitored to ensure strategic objectives for the year have been worked towards and met.

#### **Fee Setting**

Careful consideration is given to the setting of an appropriate fee. Existing learners placed by the Local Authorities have a contractual fee uplift formula. EFA funding has been frozen for a number of years and the income can no longer always fully support the programmes the charity would like to offer. Each year a core fee is set for residential and day places, which recognises the cost of providing core education care and medical therapeutic support packages. Some learners require more than standard services and in these cases we have an open and transparent pricing schedule that is used to determine any additional costs that may be required.

#### **Regulatory Framework for Education Services**

The charity is committed to good practice as outlined in the Common Inspection Framework (Ofsted) and looks at the benefits of those strategies and techniques that appear to have proved successful in a process of continuous improvement. The school was inspected in January 2016 and remained judged as 'Good'. The College was also inspected in January 2016 in the same week and received a combination of 'Requires Improvement' and 'Good' grades. Whilst this result was disappointing, Ofsted recognised that many changes had taken place including the growth in student numbers, complexity in learner needs and reduction in number of experienced staff as contributing factors. They gave specific praise for learner safety, transition, well-motivated staff, Governance, varied curriculum, personal and self-development and behaviour management.

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The creation of a very thorough 'Post Inspection Action Plan' that details very specific actions related to the five recommendations given by Ofsted in order for the College to be judged as Good or better at the next inspection and also the work of the new CEO/Principal has provided additional rigour, drive and strategic direction to the continuous improvement agenda. The other judgements for the school and the residential settings are either Good or Outstanding.

**Strategic report**

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

**Financial review**

The Statement of Financial Activities shows net incoming resources for the year of £564,712 (2016:£21,019) and general reserves stand at £4,025,081 (2016: £3,482,119). Funds continue to be invested in improvements to, and refurbishment of, environments and resources for learning.

The reserves policy states the charity aims to make a surplus of 3-5% of turnover which is then budgeted to be spent in the following year investing in learner resources. The Trustees agree that overall reserves of £1-£1.5 million are required to cope with problems, downturns and unforeseen circumstances without putting the future of the charity in jeopardy.

**Plans for the future**

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

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

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

The Trustees intend to review their current strategies to maintain the charity's position in a highly competitive and volatile market whilst continuing to provide investment to provide high quality residential care and education as measured by monitoring and regulatory inspections in line with the resources available. St John's has benefited from and continues to enjoy preferred provider status amongst the placing public authorities.

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Key areas for future development:

- Review of business plan and strategy to include the identification of different services and packages
- Financial Management and control, including the identification of efficiencies and sustaining value for money
- Review and development of responsive fee setting and monitoring models
- Develop the work with local authorities to maintain positive relationships and be part of the solution to deliver effective Special Education Needs and Disability (SEND) reforms
- Develop marketing activities and capabilities to increase funding streams
- Continued investment in IT infrastructure
- Continued development of school and college curriculum models to meet learners needs and aspirations and to improve life chances
- Continued focus on community partnerships to improve learner outcomes and destinations

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

**Structure, governance and management**

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

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

R A Stewart  
C N Harrison FCA  
L A Parkyn M Phil, Ad Dip Spec Ed  
J Marshall JP  
W Catchpole  
L Gray  
A Braunston  
A Thatcher

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

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

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

The Trustees determine the general policy of the charity. Trustees delegate operational decisions and responsibilities to the Chief Executive/Principal. However strategic and major financial decisions are made by the Trustees taking into account advice and recommendations from the Chief Executive and senior leadership team.

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

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

**Compliance with Charity Commission Guidance & Public Benefit**

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

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

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

**Employee involvement**

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

**Disabled persons**

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

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

**Auditor**

The auditor, Friend-James Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

**ST JOHN'S SCHOOL & COLLEGE  
A COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND  
STRATEGIC REPORT)**

***FOR THE YEAR ENDED 31 AUGUST 2017***

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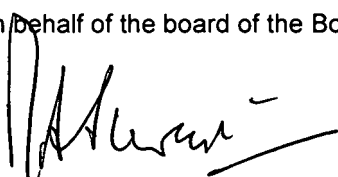
**Disclosure of information to auditor**

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

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

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

On behalf of the board of the Board of Trustees

A handwritten signature in black ink, appearing to read 'R A Stewart', with a long horizontal stroke extending to the right.

**R A Stewart**

Trustee

Dated: 7 December 2017

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 AUGUST 2017***

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The trustees, who are also the directors of St John's School & College for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# **ST JOHN'S SCHOOL & COLLEGE**

## **A COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF ST JOHN'S SCHOOL & COLLEGE**

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#### **Opinion**

We have audited the accounts of St John's School & College (the 'charity') for the year ended 31 August 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

#### **Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Strategic Report and the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Strategic Report and the Trustees' Report have been prepared in accordance with applicable legal requirements.

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE MEMBERS OF ST JOHN'S SCHOOL & COLLEGE**

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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.

**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's 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 and regulations made under that Act. 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.



**Stewart Forster FCA (Senior Statutory Auditor)**  
**for and on behalf of Friend-James Limited**

7 December 2017

**Chartered Accountants**  
**Statutory Auditor**

4th Floor, Park Gate  
161-163 Preston Road  
Brighton BN1 6AF

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<b><u>Income from:</u></b>					
Voluntary income	3	9,295	64,102	73,397	75,636
Incoming resources from charitable activities	4	10,748,362	-	10,748,362	9,288,050
Investments	5	723	-	723	794
<b>Total income</b>		<b>10,758,380</b>	<b>64,102</b>	<b>10,822,482</b>	<b>9,364,480</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	27,608	-	27,608	27,400
Charitable activities	7	10,187,810	42,352	10,230,162	9,316,061
<b>Total resources expended</b>		<b>10,215,418</b>	<b>42,352</b>	<b>10,257,770</b>	<b>9,343,461</b>
<b>Net income for the year/ Net movement in funds</b>		<b>542,962</b>	<b>21,750</b>	<b>564,712</b>	<b>21,019</b>
Fund balances at 1 September 2016		3,482,119	-	3,482,119	3,461,100
<b>Fund balances at 31 August 2017</b>		<b>4,025,081</b>	<b>21,750</b>	<b>4,046,831</b>	<b>3,482,119</b>

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

All income and expenditure derive from continuing activities.

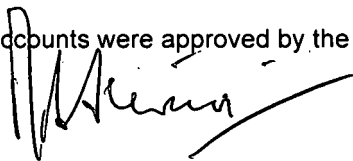
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**BALANCE SHEET**

**AS AT 31 AUGUST 2017**

	Notes	2017 £	£	2016 £	£
<b>Fixed assets</b>					
Tangible assets	11	3,165,951		3,177,164	
Investments	12	100		100	
		<u>3,166,051</u>		<u>3,177,264</u>	
<b>Current assets</b>					
Debtors	14	373,964		2,567,927	
Cash at bank and in hand		<u>1,523,254</u>		<u>1,200,222</u>	
		1,897,218		3,768,149	
<b>Creditors: amounts falling due within one year</b>	15	<u>(1,016,438)</u>		<u>(3,463,294)</u>	
Net current assets			880,780		304,855
<b>Total assets less current liabilities</b>			<u>4,046,831</u>		<u>3,482,119</u>
<b>Income funds</b>					
Restricted funds	17	21,750		-	
<u>Unrestricted funds - general</u>					
Designated funds	18	200,000		-	
General unrestricted funds		<u>3,825,081</u>		<u>3,482,119</u>	
			4,025,081		3,482,119
			<u>4,046,831</u>		<u>3,482,119</u>

The accounts were approved by the Trustees on 7 December 2017



R A Stewart  
Trustee

Company Registration No. 03303549

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

	Notes	2017 £	£	2016 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		337,204		952,548
<b>Investing activities</b>					
Purchase of tangible fixed assets		(14,895)		(9,400)	
Proceeds on disposal of tangible fixed assets		-		4,750	
Interest received		723		794	
<b>Net cash used in investing activities</b>			(14,172)		(3,856)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			323,032		948,692
Cash and cash equivalents at beginning of year			1,200,222		251,530
<b>Cash and cash equivalents at end of year</b>			<u>1,523,254</u>		<u>1,200,222</u>

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The Charity has taken advantage of exemption 405 of the Companies Act not to prepare group accounts on the basis that the results of the trading subsidiary Inklusion Limited are not material for the purpose of giving a true and fair view.

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

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Incoming resources**

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

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

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

**1.5 Resources expended**

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

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

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

---

**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

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

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

Freehold Land and buildings	No depreciation *
Fixtures, fittings & equipment	15% on the reducing balance method **
Motor vehicles	25% on the reducing balance method

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

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

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

**1.7 Fixed asset investments**

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

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

**1.8 Impairment of fixed assets**

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**1.9 Cash and cash equivalents**

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

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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**1 Accounting policies**

**(Continued)**

**1.10 Financial instruments**

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

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

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

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

***Derecognition of financial liabilities***

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

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

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

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**1 Accounting policies**

(Continued)

**1.13 Funds**

The funds of the charity at the balance sheet date are all unrestricted for charitable purposes. The designated funds disclosed on the Statement of Financial Activities as received and expended relate to grants received for educational purposes.

**2 Critical accounting estimates and judgements**

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

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

**3 Voluntary income**

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	9,295	64,102	73,397	75,636
<b>For the year ended 31 August 2016</b>	<u>26,936</u>	<u>48,700</u>		<u>75,636</u>

**4 Incoming resources from charitable activities**

	Fee income	Ancillary income	Total 2017	Total 2016
	£	£	£	£
Income within charitable activities	<u>10,725,866</u>	<u>22,496</u>	<u>10,748,362</u>	<u>9,288,050</u>

**5 Investments**

	2017	2016
	£	£
Interest receivable	<u>723</u>	<u>794</u>

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**6 Raising funds**

	2017	2016
	£	£
<u>Fundraising costs</u>		
Staff costs	27,608	27,400
	<u>27,608</u>	<u>27,400</u>
<b>For the year ended 31 August 2016</b>		
Fundraising costs		<u>27,400</u>

**7 Charitable activities**

	Teaching and welfare	Premises	Donations	Total 2017	Total 2016
	£	£	£	£	£
Staff costs	7,618,705	-	-	7,618,705	6,671,073
Depreciation and impairment	-	26,107	-	26,107	28,697
Other costs	1,629,235	898,174	57,941	2,585,350	2,616,291
	<u>9,247,940</u>	<u>924,281</u>	<u>57,941</u>	<u>10,230,162</u>	<u>9,316,061</u>
	<u>9,247,940</u>	<u>924,281</u>	<u>57,941</u>	<u>10,230,162</u>	<u>9,316,061</u>

**8 Support costs**

	Support costs	Governance costs	2017	2016	Basis of allocation
	£	£	£	£	
Audit fees	-	30,600	30,600	36,776	Governance
Inspection fees	-	5,450	5,450	6,986	Governance
	<u>-</u>	<u>36,050</u>	<u>36,050</u>	<u>43,762</u>	

Governance support costs include payments to the auditors of £30,600 (2016: £36,776) being audit fees £28,400 (2016: £27,000) and fees for other support £2,200 (2016: £9,776). Fees of £23,328 (2016: £nil) were also paid to the auditors for finance support costs.

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**9 Trustees**

During the year L A Parkyn received £4,318 (2016: £3,956) in respect of education consultancy and reimbursed expenses. R A Stewart received £84 (2016: £nil) for reimbursed expenses and A Braunston received £46 (2016: £nil) for reimbursed expenses.

**10 Employees**

**Number of employees**

Revised

The average monthly number employees during the year was:

	2017 Number	2016 Number
Teaching and welfare	393	319
Educational support	27	23
	<u>420</u>	<u>342</u>

**Employment costs**

	2017 £	2016 £
Wages and salaries	7,035,685	6,136,930
Social security costs	505,156	444,366
Other pension costs	105,472	117,177
	<u>7,646,313</u>	<u>6,698,473</u>

During the period payments of £1,600 (2016: £68,878) were made with regards to the termination of employment.

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

	2017 Number	2016 Number
£80,000 - £90,000	-	1
£90,000 - £100,000	1	-
£120,000 - £130,000	-	1
	<u>-</u>	<u>1</u>

Of the employees whose emoluments exceed £60,000, 1 (2016: 2) has retirement benefits accruing under defined benefit pension schemes.

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

**ST JOHN'S SCHOOL & COLLEGE**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**11 Tangible fixed assets**

	Freehold Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2016	3,079,572	410,024	193,874	3,683,470
Additions	-	-	14,895	14,895
At 31 August 2017	3,079,572	410,024	208,769	3,698,365
<b>Depreciation and impairment</b>				
At 1 September 2016	-	389,887	116,419	506,306
Depreciation charged in the year	-	3,021	23,087	26,108
At 31 August 2017	-	392,908	139,506	532,414
<b>Carrying amount</b>				
At 31 August 2017	3,079,572	17,116	69,263	3,165,951
At 31 August 2016	3,079,572	20,137	77,455	3,177,164

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

**12 Fixed asset investments**

	Other investments
<b>Cost or valuation</b>	
At 1 September 2015 & 31 August 2016	100
<b>Carrying amount</b>	
At 31 August 2017	100
At 31 August 2016	100

	Notes	2017 £	2016 £
Other investments comprise:			
Investments in subsidiaries	23	100	100

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<b>13 Financial instruments</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	166,002	2,385,730
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	887,046	3,350,127
	<u>          </u>	<u>          </u>
<b>14 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	158,120	2,336,078
Other debtors	7,882	49,652
Prepayments and accrued income	207,962	182,197
	<u>          </u>	<u>          </u>
	373,964	2,567,927
	<u>          </u>	<u>          </u>
<b>15 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	129,392	113,167
Payments received on account	228,756	2,740,427
Trade creditors	428,883	370,494
Other creditors	229,407	239,206
	<u>          </u>	<u>          </u>
	1,016,438	3,463,294
	<u>          </u>	<u>          </u>

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**16 Retirement benefit schemes**

The Teachers' Pension Scheme (TPS), an unfunded defined benefit scheme, is available to the teaching staff of the charity. Under the definitions set out in FRS 102, the TPS is a multi-employer pension scheme. The charity is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, the charity has taken advantage of the exemption under FRS 102 and has accounted for its contributions as if it were a defined contribution scheme. Contributions on a pay as you go basis are credited to the exchequer under arrangements governed by the Superannuation Act 1972. A notional asset value is ascribed to the scheme for the purposes of determining contribution rates. The pensions cost is assessed not less than every four years in accordance with advice from the government actuary. In accordance with the Teachers Pension (Amendment) Regulations based on the latest actuarial valuation, the scheme has been attributed with notional assets equal to the actuarial value of the scheme liabilities as at 31 March 2001. Following the implementation of Teachers Pensions (Employers' Supplementary Contributions) Regulations 2000 the government actuary carried out a further review on the level of employers' contributions. For the year to 31st August 2015 the employer contribution was 14.1%. The TPS valuation for 2012 determined an employer rate of 16.4% from September 2015. The next TPS valuation will be carried out between 2017 and 2018 and will value the scheme as it stands in 2016. There will be consultations involving employers and employees and any changes to contributions are scheduled for April 2019.

The superannuation charge represents contributions payable to the scheme for the year of £87,156 (2016: £102,888)

The charity also operates a defined contribution scheme from Standard Life, which is available to the non-teaching staff. The employer contribution under this scheme was 5%. Employer contributions for the year were £17,906 (2016: £20,586) This scheme is closed to new entrants.

The company operates a pension scheme with NEST for its remaining employees contributions made by the employer during the year were £33,471 (2016: £27,128)

Contributions due under the schemes at the balance sheet date amounting to £15,804 (2016: £15,316) are included in other creditors.

**17 Restricted funds**

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

	Balance at 1 September 2016 £	Movement in funds		Balance at 31 August 2017 £
		Incoming resources £	Resources expended £	
Donations	-	64,102	(42,352)	21,750

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**18 Designated funds**

Designated fund for education service development and residential expansion, to ensure future sustainability.

	Balance at 1 September 2016	Movement in funds		Balance at 31 August 2017
	£	Incoming resources £	Resources expended £	£
Transfer	-	200,000	-	200,000
	-	200,000	-	200,000

**19 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 August 2017 are represented by:			
Tangible assets	3,165,951	-	3,165,951
Investments	100	-	100
Current assets/(liabilities)	659,030	21,750	880,780
	3,825,081	21,750	4,046,831

**20 Operating lease commitments**

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

	2017 £	2016 £
Within one year	78,038	104,256
Between two and five years	110,750	15,042
In over five years	115,208	-
	303,996	119,298

**21 Financial commitments, guarantees and contingent liabilities**

A contingent liability exists regarding a grant received in July 2015 from the Ian Karten Charitable Trust amounting to £16,318. The grant may become repayable during a period of four years following receipt of the grant if the grant conditions are not applied.

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**22 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2017 £	2016 £
Aggregate compensation	147,761	275,248

**23 Subsidiaries**

These financial statements are separate charity financial statements for St John's School and College.

Details of the charity's subsidiaries at 31 August 2017 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Inklusion Limited	England	Printshop	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Inklusion Limited	(1,420)	7,165

**24 Cash generated from operations**

	2017 £	2016 £
Surplus for the year	564,712	21,019
Adjustments for:		
Investment income recognised in profit or loss	(723)	(794)
(Gain)/loss on disposal of tangible fixed assets	-	321
Depreciation and impairment of tangible fixed assets	26,107	28,376
Movements in working capital:		
Decrease/(increase) in debtors	2,193,964	(1,629,826)
(Decrease)/increase in creditors	(2,446,856)	2,533,452
<b>Cash generated from operations</b>	<b>337,204</b>	<b>952,548</b>