

ST JOHN'S COMMON ROOM

England & Wales · Charity number 1155621

Details

Other names	JOHN'S COMMON ROOM, ST JOHN'S COLLEGE JCR
Status	Registered
Legal form	Other
Registered	2014-02-04
Register	View on the Charity Commission register

Contact

Address	St. Johns College 3 South Bailey Durham DH1 3RJ
Phone	07557355665
Email	sjcr@durham.ac.uk
Website	stjohnscommonroom.org.uk

Activities

Objects: THE JCRS CHARITABLE OBJECTS ARE THE ADVANCEMENT OF EDUCATION OF STUDENTS AT ST JOHNS COLLEGE FOR THE PUBLIC BENEFIT BY:- PROMOTING THE INTERESTS AND WELFARE OF STUDENTS AT ST JOHNS COLLEGE DURING THEIR COURSE OF STUDY AND REPRESENTING, SUPPORTING AND ADVISING STUDENTS;- BEING THE RECOGNISED REPRESENTATIVE CHANNEL BETWEEN STUDENTS AND ST JOHNS COLLEGE AND ANY OTHER EXTERNAL BODIES; AND- PROVIDING SOCIAL, CULTURAL, SPORTING AND RECREATIONAL ACTIVITIES AND FORUMS FOR DISCUSSIONS AND DEBATE FOR THE PERSONAL DEVELOPMENT OF ITS STUDENTS.

Activities: Promoting the interests and welfare of Students at St John's College during their course of study and representing, supporting and advising students. Being the recognised channel between Students and St John's College and any external bodies. Providing social, cultural, sporting and recreational activities and forums for discussions and debate for the personal development of its students.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£130,039	£122,998	-	-
2024-06-30	£120,089	£122,476	-	-
2023-06-30	£172,135	£196,518	-	-
2021-12-31	£91,786	£80,898	-	-
2020-12-31	£52,556	£43,584	-	-

Trustees

Name	Role	Appointed
DAVID ARMSTRONG TAIT		2025-05-06
Katherine Amy Hickson		2023-11-22
Oliver William John Davis		2024-07-01

ST JOHN'S COMMON ROOM

England & Wales - Charity number 1155621

Accounts

ST JOHN'S COMMON ROOM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ST JOHN'S COMMON ROOM

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ST JOHN'S COMMON ROOM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025

Trustees

Reverend Susannah Curtis (resigned 30 September 2025)
Ms Isabelle Hubbert (resigned 1 July 2024)
Ms Katherine Hickson, Chair
Robert Gomulak (appointed 13 December 2024, resigned 30 June 2025)
Ms Emily Martin, President from 1/7/24 (resigned 30 June 2025)
Edwin Jermyn-Francis (appointed 15 March 2024, resigned 30 June 2025)
Oliver Davis, Treasurer (appointed 1 July 2024)
Jonathan Savine (appointed 1 July 2024, resigned 30 June 2025)
David Tait (appointed 6 May 2025)

Charity registered number 1155621

Principal office St John's College
3 South Bailey
Durham
Co. Durham
DH1 3RJ

Honorary Treasurer Oliver Davis (appointed 1 July 2024 resigned 30 June 2025)
Luke Chadwick (appointed 1 July 2025)

Accountants Ryecroft Glenton
Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
Tyne and Wear
NE2 1QP

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 July 2024 to 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

● Policies and objectives

The SJCR's policies and objectives are identical to its charitable objects which are the advancement of education of students at St John's College for the public benefit by:-

- promoting the interests and welfare of students at St John's College during their course of study and representing, supporting and advising students;
- being the recognised representative channel between students and St John's College and any other external bodies; and
- providing social, cultural, sporting and recreational activities and forms for discussions and debate for the personal development of its students.

The SJCR seeks to ensure fair treatment of all its members in the execution of its charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Activities undertaken to achieve objectives

The SJCR achieves its objectives through:

- making grants to organisations;
- providing building facilities;
- providing advocacy, advice, information and other services; and
- acting as an umbrella and resource body.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities (continued)

- **Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The Charity Commission in its public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: first there must be an identifiable benefit and, secondly, that the benefit must be to the public or a section of the public. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims meet these principles.

The Trustees achieve their objectives primarily through the running of social and educational events for our members as well as allowing personal development and recreation.

Achievements and performance

- **Key performance indicators**

Subscription income £29,249 (2024 - £27,245)

Net surplus on fundraising activities £4,207 (2024 - £6,876)

- **Review of activities**

In the period covered by this report, the SJCR has had wide success in a range of activities, including increasingly high engagement in student politics, community building through our provision of sports and societies, and our fundraising activities enjoying continuing high and increasing uptake.

Following the SJCR strategy document, the following report on the SJCR's work and progress in 2024/25 is split into the five strategic areas.

Charitable Objectives

Similarly to the previous financial year, the main challenge faced by both SJCR members and the charity was the increased cost of living. Stubborn inflation and increased costs associated with events has made keeping costs low or similar to the previous financial year challenging for the organisation. Whilst the surplus on fundraising activities remained strong and subscription income increased, we have seen changes in student spending behaviour, indicating students are more hesitant to spend money. We have also seen an increase in students seeking part-time work which is impacting on our ability to recruit volunteers to give time to the SJCR.

To counter this, we have invested a significant amount of time in communicating and engaging with students regarding our finances, including how their money is spent and how they can seek financial assistance. For our fundraising events we have provided breakdowns of the ticket costs and continued to promote our student funds which can help members pay for unexpected costs and reduce the cost of our events tickets to widen participation. Our large fundraising events are far more than just fun for our members; they help us foster a sense of community and create shared experiences which are integral to university life.

Within the SJCR we also have the Middle Common Room (MCR) for postgraduate and mature students and the Cranmer Common Room (CCR) for those studying for Christian ministry. We have worked hard this year to ensure that they are well represented, one of our key objectives, and regular meetings between the Executives and Presidents of each Common Room has occurred. This has helped us represent our membership more effectively.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

Engagement and Communication

From the beginning of the academic year with Welcome Week, we have enjoyed fantastic engagement from our volunteers. Nearly all of our committees have been full, with new and returning members getting involved at all levels of the organisation. The Executive Committee has been particularly strong this year with a number of returning members, bringing good understanding of the organisation and its purpose, allowing us to provide a fantastic experience for our members.

Engagement in our sports and societies also remains very high. We offer a wide range of extracurricular activities from table tennis to theatre and board games to badminton. Our provision of sports and societies continues to grow and our members are able to access all of these for free as part of their subscription fee.

Both the MCR and CCR have also had strong years, allowing us to better reach often underrepresented and alienated groups. Through a good provision of events, support and signposting in these Common Rooms we have seen good engagement in wider SJCR provision, including increased uptake of MCR and CCR members in our events and sports and societies. The outlook for these Common Rooms is more uncertain, however, as student recruitment changes at the university level threatens to disrupt the ability to retain institutional understanding.

Communication with the membership has also been a large focus this year. From the continual high readership of the joint St John's College (SJC) and SJCR weekly newsletter, to better utilisation of the SJCR website and increasing use of Instagram to publicise activities, we have made efforts to centralise communications for our members.

Governance

As of the end of the financial year, the SJCR has now completed its transition to a Charitable Incorporated Organisation (CIO). A number of tasks remain to fully finish this transition which will be completed over the course of the 25/26 financial year.

Work to ensure all our policies are up-to-date is ongoing and the Board has undertaken a recruitment process to obtain new lay trustees. The Board of Trustees is also better placed to understand the financial situation of the SJCR, with more in-depth financial reporting being implemented, arguably helping to mitigate one of our largest governance risks. We have also improved our governance practices which we hope will allow us to have more strategic conversations about the development of the charity once the transition to a CIO is complete.

Representation

Through the implementation of at least one inter-Common Room event and meeting per term, the SJCR has maintained good links with the subsidiaries, the MCR and CCR. This has helped foster connections between members of the SJCR, helping us to be representative and inclusive in our decision-making.

Community development remains a core focus of the SJCR, and we have continued to facilitate events which provide spaces where under-represented groups can come together to form support networks and friendships. Volunteers have worked hard to create spaces for members identifying as People of Colour, International students and LGBTQ+. A new event was introduced this year called 'Bailey Pride' which was a collaboration between all the Bailey Colleges of Durham University, with the aim of creating a safe space for LGBTQ+ students to come together and recognise that they face greater challenges than their peers as a student at Durham. All of these areas, and more, continue to be something which the SJCR is passionate about.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

In the wider context of Durham student politics, the SJCR has maintained and furthered our relationship with Durham Students' Union, hosting events which bring students together and helping facilitate discussions around broader University issues. The SJCR has also continued to engage with other College Common Rooms to amplify the student voice and work for change. We continue to work closely with other Independent Common Rooms of the University for mutual benefit and furthering representation.

The relationship between the SJCR and SJC remains strong. Weekly meetings with College Officers helps ensure student voice remains a key aspect of decision making. SJC and the SJCR continue to collaborate on a number of projects for the mutual benefit of our members and students of the College.

Sustainability

The SJCR Environment Committee had another active year, promoting talks, initiatives and events. Their collective work led to St John's winning the Durham University Greenspace Varsity competition.

Alongside this, significant work was undertaken to improve the financial sustainability of the SJCR. For the first time, subscription and membership collection was managed solely by the SJCR. This provided opportunities for us to better market ourselves and offer students who needed it the ability to pay in instalments. We also pursued new income streams, particularly from alumni wanting to give back to the SJCR. This is a huge area of potential for the organisation and one which should be explored over the coming years.

Summary

Overall, the SJCR reports a successful year focused on maintaining strong student engagement, representation, and community building despite ongoing cost-of-living pressures and rising event costs. Efforts were made to increase transparency around finances and promote student assistance funds to ensure events and activities remained accessible to members. Engagement across committees, sports, and societies remained high, supported by a strong Executive Committee and active volunteers.

The SJCR continued to work closely with the Middle Common Room (MCR) and Cranmer Common Room (CCR) to ensure effective representation of postgraduate, mature, and ministry students. Governance improvements were also a priority, with the SJCR completing its transition to a Charitable Incorporated Organisation (CIO) and strengthening financial reporting and trustee oversight.

Community development and inclusivity remained central to the organisation's work, with initiatives supporting underrepresented groups and new collaborative events such as 'Bailey Pride'. The SJCR also maintained strong relationships with St John's College, Durham Students' Union, and other College Common Rooms, while continuing sustainability initiatives and exploring new income streams, including alumni support.

● Fundraising activities and income generation

The SJCR works in partnership with SJC and University in the induction of new students during "Welcome and Orientation Week". Inducting new students into the common room effectively increases income gained through membership fees.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

- **Reserves policy**

The SJCR and the board of trustees adopted a reserves policy to protect against potential losses through services, sports and societies and the largest social event. These were chosen as basis of the reserves policy as they are the most likely to fluctuate.

It should also be noted that the financial year now falls at the end of the academic year and so at the balance sheet date most of the sums from that academic year's subscription would have been spent.

On 30th June 2025, the SJCR held £56,002 in reserves, of which £60,708 was cash at bank and in hand which the Trustees consider to be reasonable and in line with the above policies.

- **Financial review**

As these financial statements indicate, the Charity has a sound financial base. One of the aims of the Trustees is to secure the long-term future of the Charity by careful and prudent management of its assets. As of 30 June 2025 the Charity had net assets of £56,002 (2024: £48,961) and it is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources in the foreseeable future.

Structure, governance and management

- **Constitution**

Throughout the period the charity was controlled by its governing document, the St John's College SJCR Constitution ("The Constitutional Documents of the John's Common Room"). The governing document, ratified and adopted on 02 February 2011. Its most up to date form was ratified on 24 November 2020, due to a referendum.

The SJCR was registered as an independent charity on 4 February 2014 (registered number 1155621), it was an unregistered charity prior to this point. The constitution was adopted on 16 February 2023 as amended on 7 March 2016.

Under the current Constitution, the SJCR and its property is managed and administered by a Board of Trustees. The Board consists of The SJCR President, Treasurer and three Vice-Presidents and Four External Trustees. Internal and External Trustees are appointed in accordance with the procedures stated in the constitutional documents.

- **Methods of appointment or election of Trustees**

Internal Trustees are nominated by SJCR members for appointment by the Board of Trustees. External Trustees are voted upon in general meetings of the Trustee Board and then ratified by a general meeting of members, holding their position for up to two terms of four years.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management (continued)

- **Organisational structure and decision-making policies**

The SJCR elects members of the SJCR to various officer roles, with varying responsibilities; of these, thirteen are members of the Executive Committee. The SJCR Executive Committee acts as a Management Committee and usually meets weekly, and failing that, fortnightly, during term time. Of the thirteen, a core of five are members of the Tier 1 Executive Committee, who are the five Internal Trustees.

All policy, planning and major financial or strategic decisions must either be approved by a SJCR general meeting or a Trustee meeting, or, when appropriate, both. Operational decisions are made by the appropriate SJCR Officers.

- **Policies adopted for the induction and training of Trustees**

Trustees are given in-house training on their responsibilities as well as the governing structure of the SJCR. Training and induction are delivered by the Chair of Trustees. New Trustees are also referred to the charities commission website for help.

- **Pay policy for key management personnel**

The President's employment of 30 hours per week is legally out-sourced by the SJCR to St John's College (Charity No. 1141701) in order to ensure adherence to employment law, good practice and taxation matters. The monies for the President's salary are transferred from the SJCR to St John's College, and proper records kept. No other Trustees are remunerated in any way.

- **Related party relationships**

The SJCR is recognised by St John's College as the student representative body as agreed upon by a memorandum of agreement. We take on some joint activities mainly through St. John's College, which is part of the University of Durham, such as open days, academic and social events. The SJCR works in collaboration with the Durham Students Union and consequently the National Union of Students, both of which provides wider representation for SJCR members and also offers guidance and support. The SJCR is partnered with the University of Durham, which provides space and facilities to members. We accept funding from University of Durham on a per member basis. We have strong links with various other academic and student bodies connected to St John's College and the University of Durham generally.

- **Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

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, reputation, and error. There currently is a risk register, which is reviewed annually. Further policies and protocols include: the Financial Procedures of the Common Room, including cash and card handling policies as well as a whistleblowing procedure; the Memorandum of Agreement between the Trustees and College Council; and Common Room Representation on College Room Representation on College Council and Committees.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management (continued)

• Post balance sheet legal structure

With effect from 1 July 2025 the activities of the charity were taken over by St John's Common Room ("The CIO"), charity number 1205859.

The Charitable Incorporated Organisation (CIO) was incorporated on 22 November 2023 and on the 1 July 2025 the activities, assets and liabilities were transferred from St John's Common Room, a charitable trust (Charity number 1155621) to the Charitable Incorporated Organisation (Charity number 1205859).

Plans for future periods

Major projects or activities in the foreseeable future include:

- Host fundraisers to finance activities of the charity
- Continue to provide previously listed services to members of the SJCR
- Continuing to operate in the best interests of the members within the changing landscape of higher education in the UK
- Complete transfer to a charitable incorporated organisation

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

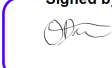
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

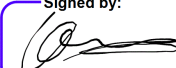
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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 COMMON ROOM

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

Approved by order of the members of the board of Trustees on 23 April 2026 and signed on their behalf by:

Signed by:

99D6E342715B447...
Oliver Davis
SJCR President

Signed by:

245B3FCFF6F745C...
Ms Katherine Hickson
Chair of Trustees

ST JOHN'S COMMON ROOM

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent Examiner's Report to the Trustees of St John's Common Room ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

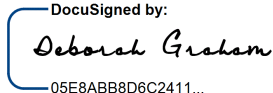
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 05E8ABB8D6C2411...

Dated: 23 April 2026

Deborah Graham, FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

ST JOHN'S COMMON ROOM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	44,562	44,562	39,843
Charitable activities	4	35,825	35,825	31,352
Other trading activities	5	49,652	49,652	48,843
Other income		-	-	51
Total income		130,039	130,039	120,089
Expenditure on:				
Raising funds	6	45,445	45,445	41,967
Charitable activities	8	77,553	77,553	80,509
Total expenditure		122,998	122,998	122,476
Net movement in funds		7,041	7,041	(2,387)
Reconciliation of funds:				
Total funds brought forward		48,961	48,961	51,348
Net movement in funds		7,041	7,041	(2,387)
Total funds carried forward		56,002	56,002	48,961

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

ST JOHN'S COMMON ROOM

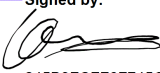
BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Fixed assets	12	-	-
Current assets			
Stocks	13	1,728	2,625
Debtors	14	108	4,927
Cash at bank and in hand		60,708	52,423
		62,544	59,975
Current liabilities			
Creditors: amounts falling due within one year	15	(6,542)	(11,014)
Net current assets		56,002	48,961
Total assets less current liabilities		56,002	48,961
Total net assets		56,002	48,961
Charity funds			
Unrestricted funds	16	56,002	48,961
Total funds		56,002	48,961

The financial statements were approved and authorised for issue by the Trustees on 23 April 2026 and signed on their behalf by:

Signed by:

99D6E342715B447...
Oliver Davis
SJCR President

Signed by:

245B3FCFF6F745C...
Ms Katherine Hickson
Chair of Trustees

The notes on pages 13 to 24 form part of these financial statements.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

St John's Common Room Trust is a registered charity, number 1155621. The charity is unincorporated and its registered office is St John's College, 3 South Bailey, Durham, Co. Durham, DH1 3RJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St John's Common Room meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

As noted in the Trustees' Report and Note 19, the charitable activities are being continued by "The CIO" and will continue to be for the foreseeable future.

For these reasons, The Trustees' continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

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

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	2,761	2,761
Grants - Durham University	12,552	12,552
Student membership subscriptions	29,249	29,249
	44,562	44,562

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	676	676
Grants - Durham University	11,922	11,922
Student membership subscriptions	27,245	27,245
	39,843	39,843

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Student welfare and development	35,825	35,825
	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities - Student welfare and development	31,352	31,352

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising events Student balls, formal and other fundraising events	49,652	49,652
	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising events Student balls, formal and other fundraising events	48,843	48,843

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising events direct costs	45,445	45,445

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising events direct costs	41,967	41,967

7. Analysis of grants

	Grants to Individuals 2025 £	Total funds 2025 £
Grants, Student welfare and development	375	375

	Grants to Individuals 2024 £	Total funds 2024 £
Grants, Student welfare and development	336	336

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Student welfare and development	77,553	77,553
	Unrestricted funds 2024 £	Total 2024 £
Student welfare and development	80,509	80,509

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
Student welfare and development	46,486	375	30,692	77,553
	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Student welfare and development	52,616	336	27,557	80,509

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Student welfare and development 2025 £	Total funds 2025 £
Student services	15,840	15,840
Freshers week	3,972	3,972
Student welfare and hardship	1,965	1,965
Sports and societies costs	13,527	13,527
Student enrichment	11,182	11,182
	46,486	46,486

	Student welfare and development 2024 £	Total funds 2024 £
Student services	14,908	14,908
Freshers week	3,777	3,777
Student welfare and hardship	1,769	1,769
Sports and societies costs	12,990	12,990
Student enrichment	19,172	19,172
	52,616	52,616

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Student welfare and development 2025 £	Total funds 2025 £
Staff costs	14,775	14,775
Office and general administration costs	647	647
Insurance	1,048	1,048
Presidents flat	6,995	6,995
Bank charges	2,094	2,094
Governance costs	4,977	4,977
Bad debts	156	156
	30,692	30,692

	Student welfare and development 2024 £	Total funds 2024 £
Staff costs	11,999	11,999
Office and general administration costs	801	801
Insurance	950	950
Presidents flat	6,151	6,151
Bank charges	1,523	1,523
Governance costs	5,934	5,934
Bad debts	199	199
	27,557	27,557

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

9. Analysis of expenditure by activities (continued)

Governance costs included comprise:

	2025	2024
	£	£
Officers' and Trustee expenses	543	770
Accountancy fees - Ryecroft Glenton	1,807	2,069
Examiner's fees - Ryecroft Glenton	1,900	1,860
Other costs	727	1,235
	4,977	5,934

10. Independent examiner's remuneration

	2025	2024
	£	£
Fees payable to the Charity's independent examiner for the independent examination and preparation of the Charity's annual accounts	3,707	3,929

11. Trustees' remuneration and expenses

During the year, a Trustee had been paid remuneration indirectly from an employment with St John's College, and has the use of a flat, shared with St John's College, as follows:

		2025	2024
		£	£
Ms Emily Martin	Remuneration	14,775	-
	Other benefits	6,995	-
Ms Anna Robinson	Remuneration	-	11,999
	Other benefits	-	6,114

During the year ended 30 June 2025, expenses for travel and subsistence totalling £497 were reimbursed or paid directly to 2 Trustees (2024 - £770 to 4 Trustees).

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 July 2024	1,850
At 30 June 2025	1,850
Depreciation	
At 1 July 2024	1,850
At 30 June 2025	1,850
Net book value	
At 30 June 2025	-
At 30 June 2024	-

13. Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,728	2,625

14. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	108	4,927
	108	4,927

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,303	6,840
Other creditors	144	274
Accruals and deferred income	4,095	3,900
	<u>6,542</u>	<u>11,014</u>

16. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds				
General Funds	<u>48,961</u>	<u>130,039</u>	<u>(122,998)</u>	<u>56,002</u>

Statement of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General Funds	<u>51,348</u>	<u>120,089</u>	<u>(122,476)</u>	<u>48,961</u>

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	62,544	62,544
Creditors due within one year	(6,542)	(6,542)
Total	56,002	56,002

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	59,975	59,975
Creditors due within one year	(11,014)	(11,014)
Total	48,961	48,961

18. Related party transactions

As disclosed above, the President of St John's Common Room is remunerated indirectly through St John's College (see note 11) in addition to other trustees via the means of paid employment.

19. Post balance sheet events

With effect from 1 July 2025 the activities and funds of the charity were taken over by St John's Common Room ("The CIO"), charity number 1205859.

The Charitable Incorporated Organisation (CIO) was incorporated on 22 November 2023 and on the 1 July 2025 the activities, assets, liabilities and funds were transferred from St John's Common Room, a charitable trust (Charity number 1155621) to the Charitable Incorporated Organisation (Charity number 1205859).

ST JOHN'S COMMON ROOM

England & Wales - Charity number 1155621

Accounts

ST JOHN'S COMMON ROOM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

ST JOHN'S COMMON ROOM

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ST JOHN'S COMMON ROOM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2024

Trustees

Reverend Susannah Curtis
Ms Isabelle Hubbert
Ms Katherine Hickson, Chair
Mr Martin Hodgetts
Ms Anna Robinson, President to 30/6/24 (resigned 30 June 2024)
Ms Emily Martin, President from 1/7/24
Ms Libby Wright (resigned 30 June 2024)
Mr Benjamin Dickinson (resigned 30 June 2024)
Ms Emily McDonald
Edwin Jermyn-Francis (appointed 15 March 2024)
Oliver Davis, Treasurer (appointed 1 July 2024)
Jonathan Savine (appointed 1 July 2024)

Charity registered number

1155621

Principal office

St John's College
3 South Bailey
Durham
Co. Durham
DH1 3RJ

Honorary Treasurer

Ben Dickinson (appointed 1 July 2023, resigned 1 July 2024)
Oliver Davis (appointed 1 July 2024)

Accountants

Ryecroft Glenton
Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
Tyne and Wear
NE2 1QP

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 July 2023 to 30 June 2024. The comparative period was for the 18 month period from 1 January 2022 to 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities**● Policies and objectives**

The SJCR's policies and objectives are identical to its charitable objects which are the advancement of education of students at St John's College for the public benefit by:-

- promoting the interests and welfare of students at St John's College during their course of study and representing, supporting and advising students;
- being the recognised representative channel between students and St John's College and any other external bodies; and
- providing social, cultural, sporting and recreational activities and forms for discussions and debate for the personal development of its students.

The SJCR seeks to ensure fair treatment of all its members in the execution of its charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Activities undertaken to achieve objectives

The SJCR achieves its objectives through:

- making grants to organisations;
- providing building facilities;
- providing advocacy, advice, information and other services; and
- acting as an umbrella and resource body.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Objectives and activities (continued)**• Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The Charity Commission in its public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: first there must be an identifiable benefit and, secondly, that the benefit must be to the public or a section of the public. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims meet these principles.

The Trustees achieve their objectives primarily through the running of social and educational events for our members as well as allowing personal development and recreation.

Achievements and performance**• Key performance indicators**

Subscription income £27,245

Net surplus on fundraising activities £6,876

• Review of activities

In the period covered by this report, the SJCR has had success in a range of activities, including high engagement in student politics, community building, and the second largest fundraising activity of the year reaching maximum capacity.

Following the SJCR strategy document, the following report on the SJCR's work and progress in 2023/24 is split into the five strategic areas.

Charitable Objectives

The main challenge faced by SJCR members, and hence the charity, in 2023/24 was the increased cost of living. Members were generally more hesitant to spend money which had a direct impact on ticket sales and subscription income. Indirectly, this affected the capacity of volunteers as many took on part-time work which limited their ability to give time to the charity.

To combat this, the SJCR placed focus on running smaller events that were low or no cost to attend to ensure support for members continued. In addition to this, the creation of a "Ball Fund" subsidised tickets to the two annual balls for members who may not otherwise be able to attend. These events are more than just fun; they foster a sense of community and shared experiences that are integral to university life.

Member representation is a key objective of the SJCR, and so the underutilised "Welfare Committee" was updated to become the "Student Representation Committee", developing the previously small remit of the committee to take advantage of the minority representatives and peer welfare team who sit on this committee.

Engagement and Communication

Many volunteers from this period were those who had volunteered in Freshers' Week in the year previous. This evidenced the mindset that getting members involved in smaller, exciting volunteer roles and helping them have a good experience will lead to a dedicated volunteer base. The executive committee had a strong camaraderie

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

and produced good provision for SJCR members during this period.

The MCR had an active year and the reach of SJCR activities to postgraduates was much increased, with all MCR executive positions filled. The CCR also had a successful year, with a calendar of social events and an engaged executive.

The combined St John's College (SJC) and SJCR weekly newsletter has continued for this year, creating a central location for all updates within the college, and highlights of Durham University and local opportunities. This year has seen a marked decrease in engagement on certain social media platforms, allowing the SJCR to focus on its presence on Instagram where it sees the most engagement.

Governance

The SJCR has not yet completed its transition to a Charitable Incorporated Organisation (CIO), however it leaves this year with only a few administrative tasks needed to complete the transition. The position of SJCR Governance Secretary has been filled and will be central in the completion of these tasks.

Continued work has been done to ensure all policies of the SJCR are up to date, with the latest policies updated being the Risk Management Policy and Environment and Sustainability Policy. Considerable work has also been done to review and document risks faced by the charity. Production of a Global Risk Register and Risk Assessment Register allows the SJCR to have clear oversight of any risks it faces.

Representation

Both subsidiary common rooms have remained active and participated in SJCR activities. The MCR in particular has built a strong unit that are engaged at both an MCR and SJCR level. The CCR have faced challenges in the reduction of students who live on the college site and study full-time. This has given a smaller pool of volunteers, although those who do get involved are passionate about their work.

Community development has been an aim of the SJCR this year, prioritising events which allow student minority groups to come together and form support networks and friendships. One example of this is the "Coffee, Cake, & Queers" events held by the LGBTQ+ Representatives, culminating in a popular Pride Formal in February and a relaxed Pride Event in June. It is recognised that some minorities face greater challenges than others in their time as a student in Durham, and this is an ongoing area of member representation the SJCR is passionate about.

In wider student politics, the SJCR has maintained an active role in the Durham Student's Union, hosting events such as Issues to Action which encourage students to voice their opinions on broader issues in the University. Additionally, the SJCR has worked closely with other College Common Rooms to maximise their outreach and ensure best practice.

The relationship between the SJCR and SJC has remained strong. This was briefly of concern due to the fact multiple SJC senior staff members changed or left for a set period with temporary replacements employed. This worry was quickly dispelled by the engagement of the new staff members and marked focus on student development well-being displayed.

Sustainability

The SJCR Environment committee had an active volunteer team for their first full year, running both social and direct-action activities from tote bag painting to riverbank clean ups. Volunteers also helped develop new initiatives and policies in collaboration with SJC and the SJCR.

Additionally, the SJCR managed to secure a cheaper than usual Summer Ball venue. Ticket sales for Summer Ball was also very good, with the event being sold out. These factors allowed us to raise funds from Summer

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

Ball, some of which were put back into the event and some of which have been kept for charitable use. The SJCR has also been exploring lending technical equipment to other Junior Common Rooms. Over the past few years, the SJCR has purchased a small number of high-quality pieces of equipment, which is in demand from other Common Rooms. This presents an additional potential revenue stream with good flexibility as the SJCR can determine what is hired and at what price.

Summary

Overall, the SJCR reports a successful year focused on student engagement, community building, and fundraising despite challenges from the rising cost of living. Key activities included low-cost events and the introduction of a "Ball Fund" to support member attendance at social events. The SJCR also revamped its Welfare Committee into a Student Representation Committee to better advocate for members. Governance improvements included progress toward becoming a CIO, with updated policies and risk management practices. Active involvement from the MCR and CCR was noted, along with initiatives aimed at supporting minority groups. The SJCR maintained strong ties with SJC and enhanced its sustainability efforts through volunteer-led activities.

• Fundraising activities and income generation

The SJCR works in partnership with SJC and University in the induction of new students during "Fresher's week". Inducting new students into the common room effectively increases income gained through membership fees.

Financial review**• Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

• Reserves policy

The SJCR and the board of trustees adopted a reserves policy to protect against potential losses through services, sports and societies and the largest social event. These were chosen as basis of the reserves policy as they are the most likely to fluctuate.

It should also be noted that the financial year now falls at the end of the academic year and so at the balance sheet date most of the sums from that academic year's subscription would have been spent.

On 30th June 2024, the SJCR held £48,961 in reserves, of which £52,423 was cash at bank and in hand which the Trustees consider to be reasonable and in line with the above policies.

• Financial review

As these financial statements indicate, the Charity has a sound financial base. One of the aims of the Trustees is to secure the long-term future of the Charity by careful and prudent management of its assets. As of 30 June 2024 the Charity had net assets of £48,961 (2023: £51,348) and it is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources in the foreseeable future.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

● Constitution

Throughout the period the charity was controlled by its governing document, the St John's College SJCR Constitution ("The Constitutional Documents of the John's Common Room"). The governing document, ratified and adopted on 02 February 2011. Its most up to date form was ratified on 24 November 2020, due to a referendum.

The SJCR was registered as an independent charity on 4 February 2014 (registered number 1155621), it was an unregistered charity prior to this point. The constitution was adopted on 16 February 2023 as amended on 7 March 2016.

Under the current Constitution, the SJCR and its property is managed and administered by a Board of Trustees. The Board consists of The SJCR President, Treasurer and three Vice-Presidents and Four External Trustees. Internal and External Trustees are appointed in accordance with the procedures stated in the constitutional documents.

● Methods of appointment or election of Trustees

Internal Trustees are nominated by SJCR members for appointment by the Board of Trustees. External Trustees are voted upon in general meetings of the Trustee Board and then ratified by a general meeting of members, holding their position for up to two terms of four years.

● Organisational structure and decision-making policies

The SJCR elects members of the SJCR to various officer roles, with varying responsibilities; of these, thirteen are members of the Executive Committee. The SJCR Executive Committee acts as a Management Committee and usually meets weekly, and failing that, fortnightly, during term time. Of the thirteen, a core of five are members of the Tier 1 Executive Committee, who are the five Internal Trustees.

All policy, planning and major financial or strategic decisions must either be approved by a SJCR general meeting or a Trustee meeting, or, when appropriate, both. Operational decisions are made by the appropriate SJCR Officers.

● Policies adopted for the induction and training of Trustees

Trustees are given in-house training on their responsibilities as well as the governing structure of the SJCR. Training and induction are delivered by the Chair of Trustees. New Trustees are also referred to the charities commission website for help.

● Pay policy for key management personnel

The President's employment of 30 hours per week is legally out-sourced by the SJCR to St John's College (Charity No. 1141701) in order to ensure adherence to employment law, good practice and taxation matters. The monies for the President's salary are transferred from the SJCR to St John's College, and proper records kept. No other Trustees are remunerated in any way.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management (continued)**• Related party relationships**

The SJCR is recognised by St John's College as the student representative body as agreed upon by a memorandum of agreement. We take on some joint activities mainly through St. John's College, which is part of the University of Durham, such as open days, academic and social events. The SJCR works in collaboration with the Durham Students Union and consequently the National Union of Students, both of which provides wider representation for SJCR members and also offers guidance and support. The SJCR is partnered with the University of Durham, which provides space and facilities to members. We accept funding from University of Durham on a per member basis. We have strong links with various other academic and student bodies connected to St John's College and the University of Durham generally.

• Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

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, reputation, and error. There currently is a risk register, which is reviewed annually. Further policies and protocols include: the Financial Procedures of the Common Room, including cash and card handling policies as well as a whistleblowing procedure; the Memorandum of Agreement between the Trustees and College Council; and Common Room Representation on College Room Representation on College Council and Committees.

Plans for future periods

Major projects or activities in the foreseeable future include:

- Host fundraisers to finance activities of the charity
- Continue to provide previously listed services to members of the SJCR
- Continuing to operate in the best interests of the members within the changing landscape of higher education in the UK
- Complete transfer to a charitable incorporated organisation

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 10 January 2025 and signed on their behalf by:

Ms Emily Martin
SJCR President

Ms Katherine Hickson
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Independent Examiner's Report to the Trustees of St John's Common Room ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 10 January 2025

Deborah Graham, FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

ST JOHN'S COMMON ROOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds	Total funds	Total funds 18 months ended 30 June 2023
	Note	30 June 2024 £	30 June 2024 £	30 June 2023 £
Income from:				
Donations and legacies	3	39,843	39,843	53,866
Charitable activities	4	31,352	31,352	44,954
Other trading activities	5	48,843	48,843	72,747
Other income		51	51	568
Total income		120,089	120,089	172,135
Expenditure on:				
Raising funds	6	41,967	41,967	63,091
Charitable activities	8	80,509	80,509	133,427
Total expenditure		122,476	122,476	196,518
Net movement in funds		(2,387)	(2,387)	(24,383)
Reconciliation of funds:				
Total funds brought forward		51,348	51,348	75,731
Net movement in funds		(2,387)	(2,387)	(24,383)
Total funds carried forward		48,961	48,961	51,348

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

ST JOHN'S COMMON ROOM

BALANCE SHEET AS AT 30 JUNE 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	13	-	3,304
		-	3,304
Current assets			
Stocks	14	2,625	1,670
Debtors	15	4,927	6,437
Cash at bank and in hand		52,423	59,114
		59,975	67,221
Creditors: amounts falling due within one year	16	(11,014)	(19,177)
Net current assets		48,961	48,044
Total assets less current liabilities		48,961	51,348
Total net assets		48,961	51,348
Charity funds			
Unrestricted funds	17	48,961	51,348
Total funds		48,961	51,348

The financial statements were approved and authorised for issue by the Trustees on 10 January 2025 and signed on their behalf by:

Ms Emily Martin
SJCR President

Ms Katherine Hickson
Chair of Trustees

The notes on pages 12 to 25 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. General information

St John's Common Room Trust is a registered charity, number 1155621. The charity is unincorporated and its registered office is St John's College, 3 South Bailey, Durham, Co. Durham, DH1 3RJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St John's Common Room meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

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

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

3. Income from donations and legacies

	Unrestricted funds	Total funds
	30 June 2024 £	30 June 2024 £
Donations	676	676
Grants - Durham University	11,922	11,922
Student membership subscriptions	27,245	27,245
	<u>39,843</u>	<u>39,843</u>
	<i>Unrestricted funds 18 months ended 30 June 2023 £</i>	<i>Total funds 18 months ended 30 June 2023 £</i>
Donations	41	41
Grants - Durham University	18,976	18,976
Student membership subscriptions	34,849	34,849
	<u>53,866</u>	<u>53,866</u>

4. Income from charitable activities

	Unrestricted funds	Total funds
	30 June 2024 £	30 June 2024 £
Income from charitable activities - Student welfare and development	<u>31,352</u>	<u>31,352</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

4. Income from charitable activities (continued)

	<i>Unrestricted funds 18 months ended 30 June 2023 £</i>	<i>Total funds 18 months ended 30 June 2023 £</i>
Income from charitable activities - Student welfare and development	<u>44,954</u>	<u>44,954</u>

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 30 June 2024 £	Total funds 30 June 2024 £
Fundraising events Student balls, formal and other fundraising events	<u>48,843</u>	<u>48,843</u>

	<i>Unrestricted funds 18 months ended 30 June 2023 £</i>	<i>Total funds 18 months ended 30 June 2023 £</i>
Fundraising events Student balls, formal and other fundraising events	<u>72,747</u>	<u>72,747</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds	Total funds
	30 June 2024 £	30 June 2024 £
Fundraising events direct costs	41,967	41,967

Fundraising trading expenses (continued)

	Unrestricted funds	Total funds
	18 months ended 30 June 2023 £	18 months ended 30 June 2023 £
Fundraising events direct costs	63,091	63,091

7. Analysis of grants

	Grants to Individuals	Total funds
	30 June 2024 £	30 June 2024 £
Grants, Student welfare and development	336	336

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

7. Analysis of grants (continued)

	<i>Grants to Individuals 18 months ended 30 June 2023 £</i>	<i>Total funds 18 months ended 30 June 2023 £</i>
Grants, Student welfare and development	231	231
	<u>231</u>	<u>231</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Total
	30 June 2024 £	30 June 2024 £
Student welfare and development	80,509	80,509
	<u>80,509</u>	<u>80,509</u>

	<i>Unrestricted funds 18 months ended 30 June 2023 £</i>	<i>Total 18 months ended 30 June 2023 £</i>
Student welfare and development	133,427	133,427
	<u>133,427</u>	<u>133,427</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

9. Analysis of expenditure by activities

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds
	30 June 2024 £	30 June 2024 £	30 June 2024 £	30 June 2024 £
Student welfare and development	52,616	336	27,557	80,509

	Activities undertaken directly 18 months ended 30 June 2023 £	Grant funding of activities 18 months ended 30 June 2023 £	Support costs 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Student welfare and development	87,692	231	45,503	133,426

Analysis of direct costs

	Student welfare and development	Total funds
	30 June 2024 £	30 June 2024 £
Student services	14,908	14,908
Freshers week	3,777	3,777
Student welfare and hardship	1,769	1,769
Sports and societies costs	12,990	12,990
Student enrichment	19,172	19,172
	52,616	52,616

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Student welfare and development 18 months ended 30 June 2023 £</i>	<i>Total funds 18 months ended 30 June 2023 £</i>
Student services	24,999	24,999
Freshers week	3,302	3,302
Student welfare and hardship	2,329	2,329
Sports and societies costs	19,530	19,530
Student enrichment	37,532	37,532
	87,692	87,692

Analysis of support costs

	Student welfare and development 30 June 2024 £	Total funds 30 June 2024 £
Staff costs	11,999	11,999
Office and general administration costs	801	801
Insurance	950	950
Presidents flat	6,151	6,151
Bank charges	1,523	1,523
Governance costs	5,934	5,934
Bad debts	199	199
	27,557	27,557

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Student welfare and development 18 months ended 30 June 2023 £</i>	<i>Total funds 18 months ended 30 June 2023 £</i>
Staff costs	25,110	25,110
Office and general administration costs	1,116	1,116
Insurance	1,388	1,388
Presidents flat	8,491	8,491
Bank charges	2,515	2,515
Governance costs	6,586	6,586
Bad debts	297	297
	45,503	45,503

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

9. Analysis of expenditure by activities (continued)

Governance costs included comprise:

	2024 £	2023 £
Officers' and Trustee expenses	770	499
Accountancy fees - Ryecroft Glenton	2,069	2,040
Examiner's fees - Ryecroft Glenton	1,860	1,860
Other costs	1,235	2,187
	<u>5,934</u>	<u>6,586</u>

10. Independent examiner's remuneration

	30 June 2024 £	18 months ended 30 June 2023 £
Fees payable to the Charity's independent examiner for the independent examination and preparation of the Charity's annual accounts	<u>3,929</u>	<u>3,900</u>

11. Trustees' remuneration and expenses

During the year, Trustees has been paid remuneration indirectly from an employment with St John's College, and has the use of a flat, shared with St John's College, as follows:

		30 June 2024 £	18 months ended 30 June 2023 £
Miss Alice Butler	Remuneration	-	8,024
	Other benefits	-	2,745
Mr Thomas Jackson	Remuneration	-	17,086
	Other benefits	-	5,747
Ms Anna Robinson	Remuneration	11,999	-
	Other benefits	6,114	-

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

11. Trustees' remuneration and expenses (continued)

During the year ended 30 June 2024, expenses for travel & sustenance totalling £770 were reimbursed or paid directly to 4 Trustees (2023 - £499 to 2 Trustees).

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 July 2023	1,850
At 30 June 2024	1,850
Depreciation	
At 1 July 2023	1,850
At 30 June 2024	1,850
Net book value	
At 30 June 2024	-
At 30 June 2023	-

13. Fixed asset investments

	Other fixed asset investments £
At 1 July 2023	3,304
Additions	31
Disposals	(3,335)
Net book value	
At 30 June 2023	3,304

The above investment comprises a NS&I deposit which was closed in the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

14. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>2,625</u>	<u>1,670</u>

15. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	<u>4,927</u>	<u>6,437</u>
	<u>4,927</u>	<u>6,437</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,840	15,033
Other creditors	274	244
Accruals and deferred income	3,900	3,900
	<u>11,014</u>	<u>19,177</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

17. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General Funds	51,348	120,089	(122,476)	48,961

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	75,731	172,135	(196,518)	51,348

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

18. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	59,975	59,975
Creditors due within one year	(11,014)	(11,014)
Total	48,961	48,961

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fixed asset investments	3,304	3,304
Current assets	67,221	67,221
Creditors due within one year	(19,177)	(19,177)
Total	51,348	51,348

19. Related party transactions

As disclosed above, the President of St John's Common Room is remunerated indirectly through St John's College (see note 11) in addition to other trustees via the means of paid employment.

ST JOHN'S COMMON ROOM

England & Wales - Charity number 1155621

Accounts

ST JOHN'S COMMON ROOM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2023

ST JOHN'S COMMON ROOM

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ST JOHN'S COMMON ROOM

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 30 JUNE 2023**

Trustees	Miss Alice Butler (resigned 1 July 2022) Reverend Susannah Curtis (appointed 12 June 2023) Ms Carys Funnell (resigned 16 February 2023) Ms Katherine Hickson, Chair Mr Martin Hodgetts Mr Thomas Jackson (resigned 1 July 2023) Ms Jennifer Knox (resigned 17 October 2022) Ms Sarah Quinn (resigned 19 March 2022) Ms Anna Robinson (appointed 1 July 2022) Ms Emily Martin (appointed 1 July 2022, resigned 1 July 2023) Ms Elaine Grant (appointed 19 March 2022, resigned 18 March 2023) Mr Nickolas Tan (appointed 31 January 2022, resigned 1 July 2022) Ms Libby Wright (appointed 1 July 2023) Mr Benjamin Dickinson (appointed 1 July 2023) Ms Emily McDonald (appointed 18 March 2023) Ms Isabelle Hubbert (appointed 17 October 2022)
Charity registered number	1155621
Principal office	St John's College 3 South Bailey Durham Co. Durham DH1 3RJ
Honorary Treasurer	Thomas Jackson (resigned 1 July 2022) Anna Robinson (appointed 1 July 2022) (resigned 1 July 2023) Ben Dickinson (appointed 1 July 2023)
Accountants	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne Tyne and Wear NE2 1QP

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2022 to 30 June 2023. The comparative period was for the year to 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

● Policies and objectives

The SJCR's policies and objectives are identical to its charitable objects which are the advancement of education of students at St John's College for the public benefit by:-

- promoting the interests and welfare of students at St John's College during their course of study and representing, supporting and advising students;
- being the recognised representative channel between students and St John's College and any other external bodies; and
- providing social, cultural, sporting and recreational activities and forms for discussions and debate for the personal development of its students.

The SJCR seeks to ensure fair treatment of all its members in the execution of its charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Activities undertaken to achieve objectives

The SJCR achieves its objectives through:

- making grants to organisations;
- providing building facilities;
- providing advocacy, advice, information and other services; and
- acting as an umbrella and resource body.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Objectives and activities (continued)

- **Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The Charity Commission in its public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: first there must be an identifiable benefit and, secondly, that the benefit must be to the public or a section of the public. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims meet these principles.

The Trustees achieve their objectives primarily through the running of social and educational events for our members as well as allowing personal development and recreation.

Achievements and performance

- **Key performance indicators**

Subscription income £34,849

Net surplus on fundraising activities £9,656

- **Review of activities**

The SJCR made the decision to change its accounting year in 2022, moving from running January – December to July – June. This necessitated a one-off 18-month accounting period, and this is the period of this report.

The period covered by this report saw the SJCR complete a return to pre-pandemic activities, and there was a huge amount of pervasive joy and excitement as wider student life was finally able to take place near unencumbered.

This period also saw the SJCR complete a new strategy document organised under 5 headings, and what follows is a report on the SJCR's work and progress in 2022/23 in these 5 categories.

Charitable Objectives

It has been a great challenge to run events and activities without the experience and memory within the relevant teams, but this is a challenge that core volunteers have risen to admirably, with certain precedents replaced with well-developed new ones.

A new structure for the Welfare team was devised and implemented, with the successful introduction of the SJCR Campaigns and Inclusivity Officer in place of the SJCR Welfare Events Officer to help support representation in John's. Meanwhile it was a very successful period for SJCR sports teams and societies, with notable achievements in football and rugby, and spectacular joint John's Music Society and Bailey Theatre Company performances of "Joseph" and "Phantom of the Opera". This speaks of generally high and much-improved engagement with SJCR activities, and indeed this has been seen in higher attendance of SJCR meetings compared to recent years. Durham SU has removed an explicit representative role from the SJCR from their governance structures, but dialogue is continuing regarding effective ways forward to replace this.

Freshers' Week received positive feedback regarding inducting new students into the College, and both the Freshers' Representatives and new students have generally become engaged more widely in Common Room activities.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Achievements and performance (continued)

It has been a challenging time for students, with high levels of inflation contributing to increases in the cost of living for students, especially considering very large rent increases announced for 2023 in both University and privately managed accommodation. Whilst a large portion of SJCR and St John's student-life activities are free, with an even greater portion free to SJCR members, there is still a significant cost associated with the largest events, particularly when set against the backdrop of the wider student situation.

Engagement and Communication

Especially in Freshers' Week, a focus on single lines of information in the form of a "Linktree", combined with particular focus on Instagram, has contributed towards high levels of engagement with SJCR activities. A database has been begun for past exec and in amongst the proposed governance changes to become a CIO there is a proposal for an SJCR Secretary to support with SJCR administrative work.

Volunteers have generally been less engaged in this period compared to prior the pandemic. This affects all areas of student life and is partly the result of a loss of institutional knowledge and a lack of visibility in previous (COVID) years, such that even students elected have often been unaware of the true scope of volunteer roles. Additionally, committees and teams have often failed to develop a culture of supporting each other and a team spirit. This may be partially due to vacancies and hence staggered elections, as well as a lack of time spent together.

A large amount of work has been put into supporting volunteers this year, ranging from providing drop-ins and training to rewriting role descriptions, and this is beginning to pay dividends, but is a long-term project.

The MCR had an active year and the reach of SJCR activities to postgrads was much increased, with all MCR executive positions filled. The CCR also had a successful year, with a calendar of social events and an engaged executive. Active Communications work saw the noticeboards and social media of the College consolidated, with a project undertaken to safeguard future access to the various accounts.

Governance

Constitutional Reform Committee was convened in 2022 to begin the move of the SJCR towards becoming a Charitable Incorporated Organisation, and by the end of the 2022-23 academic year this work was concluded such that the transition to the new Charity can begin. This work has been expansive and also seen a completely new SJCR Constitution drafted, with a number of significant areas for work identified, including expanding the Trustee Board.

Carys Funnell stepped down as SJCR Trustee Board Chair in early 2023 and was replaced by Katie Hickson. This has left a vacancy on the board which the board have elected to delay advertising for until after the move to becoming a Charitable Incorporated Organisation is completed.

Additionally, the SJCR Trustee Board passed a number of resolutions to clarify how resolutions can be passed and worked to clarify procedures. A major piece of work was undertaken to produce an Annual Cycle of Tasks that lists the various communications and items of business that would normally be undertaken in a yearly academic cycle for both the trustee board and wider executive.

Significant effort was undertaken by the executive to rewrite and review policies of the SJCR to ensure best practice is codified. By the end of the academic year 2022-23 all policies in the SJCR Strategy Document are expected to have been reviewed, and a new Memorandum of Agreement between the SJCR and St John's College is expected to have been drafted.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Achievements and performance (continued)

Representation

The SJCR has adopted significant Policy positions and campaigned for rent reductions and additional funding from the University this year, in an effort to support student interests and ensure SJCR activities can remain as affordable as possible in challenging national circumstances.

Meanwhile a review of the role and organisation of Welfare Representation Committee took place to help create effective channels to support for minority representation in the College. A successful Lunar New Year formal took place and was very well received, whilst Respect and Values training took place for all members of the Freshers' Week Team. Two further John's Pride events and Pride formals also took place in the period considered, and these were both very well received celebrations of the LGBTQ+ community at St John's. However, we recognise further work is needed to ensure the channels available are used and all students feel welcome as a result.

The diversity of SJCR teams is reflective of the diversity of those who engage with SJCR governance, but still lags behind the diversity of our community, with engaging with international students a particular priority. However, engagement with first-year international students (as a result of a successful programme of international activities) and a highly effective MCR (which contains a high portion of international students) suggest a brighter future in this area.

The relationship between the SJCR and St John's College has been positive and collaborative this year. Notably, the appointment process for a new College Principal has showcased the College's drive to engage with student leaders at a governance level, with SJCR student leaders being involved in all stages of the recruitment process. The involvement of student leaders in recruitment for other positions has also been healthy, and conflicts have consistently been resolved satisfactorily.

All SJCR events are open to MCR and CCR members, and anecdotally we believe the numbers of attendees of central SJCR events from these groups has materially increased over the time period considered. This is testament to active executives of the subsidiary common rooms and a particularly effective Postgraduate Welcome Week.

Sustainability

John's Eco Society was replaced by Environment Committee at the start of 2023 as a sub-committee of the SJCR, and effective work has taken place in this space to develop sustainability goals for the SJCR. The Finance Committee has effectively reviewed expenditure and we believe our financial position entering the 2023-24 academic year is strong.

Additionally, the SJCR's student services offering developed significantly during this time period. Notably a change in gown supplier led to a reduced cost of gowns for students, increased margin to ensure SJCR gown sales are sustainable, and gowns made from recycled material. The sale of college branded clothing was also brought in-house to the SJCR in 2022, and this gives the charity an additional potential revenue stream and additional flexibility about what is sold and at what price.

Summary

Overall, it has been an extremely successful and exciting period for the SJCR. The SJCR is meeting its charitable objectives through all its pre-pandemic activities, is engaging with students, is subject to effective governance, is representing student interests, is resilient and sustainable, and is well positioned leading into the major structural change that is now underway.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Achievements and performance (continued)

- **Fundraising activities and income generation**

The Common Room works in partnership with College and University in the induction of new students during "Fresher's week". Inducting new students into the common room effectively increases income gained through membership fees.

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

- **Reserves policy**

The SJCR and the board of trustees adopted a reserves policy to protect against potential losses through services, sports and societies and the largest social event. These were chosen as basis of the reserves policy as they are the most likely to fluctuate.

It should also be noted that the financial year now falls at the end of the academic year and so at the balance sheet date most of the sums from that academic year's subscription would have been spent.

On 30th June 2023, the SJCR held £51,348 in reserves, of which £59,114 was cash at bank and in hand which the Trustees consider to be reasonable and in line with the above policies.

- **Financial review**

As these financial statements indicate, the Charity has a sound financial base. One of the aims of the Trustees is to secure the long-term future of the Charity by careful and prudent management of its assets. As of 30 June 2023 the Charity had net assets of £51,348 (2021: £75,731) and it is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources in the foreseeable future.

Structure, governance and management

- **Constitution**

Throughout the period the charity was controlled by its governing document, the St John's College SJCR Constitution ("The Constitutional Documents of the John's Common Room"). The governing document, ratified and adopted on 02 February 2011. Its most up to date form was ratified on 24 November 2020, due to a referendum.

The SJCR was registered as an independent charity on 4 February 2014 (registered number 1155621), it was an unregistered charity prior to this point. The constitution was adopted on 16 February 2023 as amended on 7 March 2016.

Under the current Constitution, the SJCR and its property is managed and administered by a Board of Trustees. The Board consists of The SJCR President, Treasurer and three Vice-Presidents and Four External Trustees. Internal and External Trustees are appointed in accordance with the procedures stated in the constitutional documents.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Structure, governance and management (continued)

- **Methods of appointment or election of Trustees**

Internal Trustees are nominated by SJCR members for appointment by the Board of Trustees. External Trustees are voted upon in general meetings of the Trustee Board and then ratified by a general meeting of members, holding their position for up to two terms of four years.

- **Organisational structure and decision-making policies**

The SJCR elects members of the SJCR to various officer roles, with varying responsibilities; of these, thirteen are members of the Executive Committee. The SJCR Executive Committee acts as a Management Committee and usually meets weekly, and failing that, fortnightly, during term time. Of the thirteen, a core of five are members of the Tier 1 Executive Committee, who are the five Internal Trustees.

All policy, planning and major financial or strategic decisions must either be approved by a SJCR general meeting or a Trustee meeting, or, when appropriate, both. Operational decisions are made by the appropriate SJCR Officers.

- **Policies adopted for the induction and training of Trustees**

Trustees are given in-house training on their responsibilities as well as the governing structure of the SJCR. Training and induction are delivered by the Chair of Trustees. New Trustees are also referred to the charities commission website for help.

- **Pay policy for key management personnel**

The President's employment of 30 hours per week is legally out-sourced by the SJCR to St John's College (Charity No. 1141701) in order to ensure adherence to employment law, good practice and taxation matters. The monies for the President's salary are transferred from the SJCR to St John's College, and proper records kept. No other Trustees are remunerated in any way.

- **Related party relationships**

The SJCR is recognised by St John's College as the student representative body as agreed upon by a memorandum of agreement. We take on some joint activities mainly through St. John's College, which is part of the University of Durham, such as open days, academic and social events. The SJCR works in collaboration with the Durham Students Union and consequently the National Union of Students, both of which provides wider representation for SJCR members and also offers guidance and support. The SJCR is partnered with the University of Durham, which provides space and facilities to members. We accept funding from University of Durham on a per member basis. We have strong links with various other academic and student bodies connected to St John's College and the University of Durham generally.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Structure, governance and management (continued)

• Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

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, reputation, and error. There currently is a risk register, which is reviewed annually. Further policies and protocols include: the Financial Procedures of the Common Room, including cash and card handling policies as well as a whistleblowing procedure; the Memorandum of Agreement between the Trustees and College Council; and Common Room Representation on College Council and Committees.

Plans for future periods

Major projects or activities in the foreseeable future include:

- Host fundraisers to finance activities of the charity
- Continue to provide previously listed services to members of the SJCR
- Continuing to operate in the best interests of the members within the changing landscape of higher education in the UK
- Complete transfer to a charitable incorporated organisation

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 JUNE 2023

Statement of Trustees' responsibilities

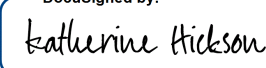
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

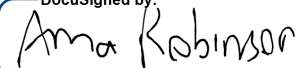
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 23 February 2024 and signed on their behalf by:

DocuSigned by:

4BF13E0E073A499...
Ms Katherine Hickson
Chair of Trustee Board

DocuSigned by:

99D6E342715B447...
Ms Anna Robinson
SJCR President

ST JOHN'S COMMON ROOM

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 30 JUNE 2023

Independent Examiner's Report to the Trustees of St John's Common Room ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 30 June 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

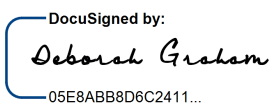
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 05E8ABB8D6C2411...

Dated: 23 February 2024

Deborah Graham, FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

ST JOHN'S COMMON ROOM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2023**

	Note	Unrestricted funds 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £	Total funds year 31 December 2021 £
Income from:				
Donations and legacies	3	53,866	53,866	43,557
Charitable activities	4	44,954	44,954	19,747
Other trading activities	5	72,747	72,747	28,425
Other income		568	568	57
Total income		172,135	172,135	91,786
Expenditure on:				
Raising funds	6	63,091	63,091	20,642
Charitable activities	8	133,427	133,427	60,256
Total expenditure		196,518	196,518	80,898
Net movement in funds		(24,383)	(24,383)	10,888
Reconciliation of funds:				
Total funds brought forward		75,731	75,731	64,843
Net movement in funds		(24,383)	(24,383)	10,888
Total funds carried forward		51,348	51,348	75,731

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 13 to 27 form part of these financial statements.

ST JOHN'S COMMON ROOM

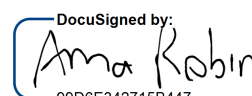
BALANCE SHEET
AS AT 30 JUNE 2023

	Note	30 June 2023 £	31 December 2021 £
Fixed assets			
Investments	13	3,304	3,146
		<u>3,304</u>	<u>3,146</u>
Current assets			
Stocks	14	1,670	965
Debtors	15	6,437	9,695
Cash at bank and in hand		59,114	69,851
		<u>67,221</u>	<u>80,511</u>
Creditors: amounts falling due within one year	16	(19,177)	(7,926)
Net current assets		<u>48,044</u>	<u>72,585</u>
Total assets less current liabilities		<u>51,348</u>	<u>75,731</u>
Total net assets		<u>51,348</u>	<u>75,731</u>
Charity funds			
Unrestricted funds	17	51,348	75,731
Total funds		<u>51,348</u>	<u>75,731</u>

The financial statements were approved and authorised for issue by the Trustees on 23 February 2024 and signed on their behalf by:

DocuSigned by:

 4BF13E0E073A499...
Ms Katherine Hickson
 Chair of Trustees

DocuSigned by:

 99D6E342715B447...
Ms Anna Robinson
 SJCR President

The notes on pages 13 to 27 form part of these financial statements.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2023

1. General information

St John's Common Room Trust is a registered charity, number 1155621. The charity is unincorporated and its registered office is St John's College, 3 South Bailey, Durham, Co. Durham, DH1 3RJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St John's Common Room meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

2. Accounting policies (continued)**2.4 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

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

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

3. Income from donations and legacies

	Unrestricted funds 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Donations	41	41
Grants - Durham University	18,976	18,976
Student membership subscriptions	34,849	34,849
	53,866	53,866

	<i>Unrestricted funds year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Donations	15	15
Grants - Durham University	11,903	11,903
Student membership subscriptions	31,639	31,639
	43,557	43,557

4. Income from charitable activities

	Unrestricted funds 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Income from charitable activities - Student welfare and development	44,954	44,954

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

4. Income from charitable activities (continued)

	<i>Unrestricted funds year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Income from charitable activities - Student welfare and development	<u>19,747</u>	<u>19,747</u>

5. Income from other trading activities
Income from non charitable trading activities

	Unrestricted funds 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Fundraising events		
Student balls, formal and other fundraising events	<u>72,747</u>	<u>72,747</u>

	<i>Unrestricted funds year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Fundraising events		
Student balls, formal and other fundraising events	<u>28,425</u>	<u>28,425</u>

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

6. Expenditure on raising funds
Fundraising trading expenses

	Unrestricted funds 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Fundraising events direct costs	63,091	63,091

Fundraising trading expenses (continued)

	<i>Unrestricted funds year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Fundraising events direct costs	20,642	20,642

7. Analysis of grants

	Grants to Individuals 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Grants, Student welfare and development	231	231

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

7. Analysis of grants (continued)

	<i>Grants to Individuals year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Grants, Student welfare and development	200	200

8. Analysis of expenditure on charitable activities
Summary by fund type

	Unrestricted funds 18 months ended 30 June 2023 £	Total 18 months ended 30 June 2023 £
Student welfare and development	133,427	133,427

	<i>Unrestricted funds year 31 December 2021 £</i>	<i>Total year 31 December 2021 £</i>
Student welfare and development	60,256	60,256

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023

9. Analysis of expenditure by activities

	Activities undertaken directly 18 months ended 30 June 2023 £	Grant funding of activities 18 months ended 30 June 2023 £	Support costs 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Student welfare and development	87,692	231	45,503	133,426

	Activities undertaken directly year 31 December 2021 £	Grant funding of activities year 31 December 2021 £	Support costs year 31 December 2021 £	Total funds year 31 December 2021 £
Student welfare and development	35,264	200	24,792	60,256

Analysis of direct costs

	Student welfare and development 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Student services	24,999	24,999
Freshers week	3,302	3,302
Student welfare and hardship	2,329	2,329
Sports and societies costs	19,530	19,530
Student enrichment	37,532	37,532
	87,692	87,692

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

9. Analysis of expenditure by activities (continued)
Analysis of direct costs (continued)

	<i>Student welfare and development year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Depreciation	461	461
Student services	8,533	8,533
Freshers week	4,803	4,803
Student welfare and hardship	1,141	1,141
Bar costs	2,217	2,217
Sports and societies costs	6,454	6,454
Student enrichment	11,655	11,655
	35,264	35,264

Analysis of support costs

	Student welfare and development 18 months ended 30 June 2023 £	Total funds 18 months ended 30 June 2023 £
Staff costs	25,110	25,110
Office and general administration costs	1,116	1,116
Insurance	1,388	1,388
Presidents flat	8,491	8,491
Bank charges	2,515	2,515
Governance costs	6,586	6,586
Bad debts	297	297
	45,503	45,503

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

9. Analysis of expenditure by activities (continued)
Analysis of support costs (continued)

	<i>Student welfare and development year 31 December 2021 £</i>	<i>Total funds year 31 December 2021 £</i>
Staff costs	14,669	14,669
Office and general administration costs	654	654
Insurance	651	651
Presidents flat	5,490	5,490
Bank charges	794	794
Governance costs	2,399	2,399
Governance	135	135
	24,792	24,792

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

9. Analysis of expenditure by activities (continued)

Governance costs included above comprise:

	2023	<i>2021</i>
	£	£
Officers' and Trustee expenses	491	<i>154</i>
Independent examiner's fees - Ryecroft Glenton	2,040	<i>1,030</i>
Examiner's fees	1,860	<i>950</i>
Other costs	439	<i>265</i>
	4,830	<i>2,399</i>

10. Independent examiner's remuneration

	18 months ended 30 June 2023 £	<i>year 31 December 2021 £</i>
Fees payable to the Charity's independent examiner for the independent examination and preparation of the Charity's annual accounts	3,900	<i>1,980</i>

11. Trustees' remuneration and expenses

During the year, Trustees has been paid remuneration indirectly from an employment with St John's College, and has the use of a flat, shared with St John's College, as follows:

		18 months ended 30 June 2023 £	<i>year 31 December 2021 £</i>
Miss Alice Butler	Remuneration	8,024	<i>6,822</i>
	Other benefits	2,745	<i>2,745</i>
Ms Molly Byford	Remuneration	-	<i>7,235</i>
	Other benefits	-	<i>2,745</i>
Mr Thomas Jackson	Remuneration	17,086	<i>-</i>
	Other benefits	5,747	<i>-</i>

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023

11. Trustees' remuneration and expenses (continued)

During the period ended 30 June 2023, expenses for sustenance totalling £491 were reimbursed or paid directly to 2 Trustees (2021 - £154 to 2 Trustees).

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2022	1,850
At 30 June 2023	1,850
Depreciation	
At 1 January 2022	1,850
At 30 June 2023	1,850
Net book value	
At 30 June 2023	-
At 31 December 2021	-

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

13. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2022	3,146
Additions	158
At 30 June 2023	3,304
Net book value	
At 30 June 2023	3,304
At 31 December 2021	3,146

The above investment comprises a NS&I deposit.

14. Stocks

	30 June 2023 £	31 December 2021 £
Finished goods and goods for resale	1,670	965

15. Debtors

	30 June 2023 £	31 December 2021 £
Due within one year		
Other debtors	-	1,000
Prepayments and accrued income	6,437	8,695
	6,437	9,695

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023

16. Creditors: Amounts falling due within one year

	30 June 2023 £	31 December 2021 £
Trade creditors	15,033	3,862
Other creditors	244	284
Accruals and deferred income	3,900	3,780
	<u>19,177</u>	<u>7,926</u>

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

17. Statement of funds
Statement of funds - current period

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	75,731	172,135	(196,518)	51,348

Statement of funds - prior period

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
General Funds	64,843	91,786	(80,898)	75,731

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2023**

18. Analysis of net assets between funds
Analysis of net assets between funds - current period

	Unrestricted funds 30 June 2023 £	Total funds 30 June 2023 £
Fixed asset investments	3,304	3,304
Current assets	67,221	67,221
Creditors due within one year	(19,177)	(19,177)
Total	<u>51,348</u>	<u>51,348</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 31 December 2021 £</i>	<i>Total funds 31 December 2021 £</i>
Fixed asset investments	3,146	3,146
Current assets	80,511	80,511
Creditors due within one year	(7,926)	(7,926)
Total	<u>75,731</u>	<u>75,731</u>

19. Related party transactions

As disclosed above, the President of St John's Common Room is remunerated indirectly through St John's College (see note 11) in addition to other trustees via the means of paid employment.

ST JOHN'S COMMON ROOM

England & Wales - Charity number 1155621

Accounts

ST JOHN'S COMMON ROOM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

ST JOHN'S COMMON ROOM

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ST JOHN'S COMMON ROOM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 DECEMBER 2021

Trustees	Miss Alice Butler (resigned 1 July 2022) Reverend Susannah Curtis Ms Carys Funnell, Chair Ms Kate Hickson Mr Martin Hodgetts Mr Thomas Jackson Ms Jennifer Knox Mr George Padolsey (resigned 1 November 2021) Ms Sarah Quinn (resigned 19 March 2022) Ms Anna Robinson (appointed 1 July 2022) Ms Emily Martin (appointed 1 July 2022) Ms Elaine Grant (appointed 19 March 2022) Ms Molly Byford (resigned 1 July 2021) Mr Nickolas Tan (appointed 31 January 2022, resigned 1 July 2022)
Charity registered number	1155621
Principal office	St John's College 3 South Bailey Durham Co. Durham DH1 3RJ
Honorary Treasurer	Thomas Jackson (resigned 1 July 2022) Anna Robinson (appointed 1 July 2022)
Accountants	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne Tyne and Wear NE2 1QP

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

● **Policies and objectives**

The SJCR's policies and objectives are identical to its charitable objects which are the advancement of education of students at St John's College for the public benefit by:-

- promoting the interests and welfare of students at St John's College during their course of study and representing, supporting and advising students;
- being the recognised representative channel between students and St John's College and any other external bodies; and
- providing social, cultural, sporting and recreational activities and forms for discussions and debate for the personal development of its students.

The SJCR seeks to ensure fair treatment of all its members in the execution of its charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

The SJCR achieves its objectives through:

- making grants to organisations;
- providing building facilities;
- providing advocacy, advice, information and other services; and
- acting as an umbrella and resource body.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021

Objectives and activities (continued)

• **Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The Charity Commission in its public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: first there must be an identifiable benefit and, secondly, that the benefit must be to the public or a section of the public. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims meet these principles.

The Trustees achieve their objectives primarily through the running of social and educational events for our members as well as allowing personal development and recreation.

Achievements and performance

• **Key performance indicators**

Subscription income £31,639

Net surplus on fundraising activities £7,783.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021

Achievements and performance (continued)

● **Review of activities**

2021 was a year which saw the SJCR slowly emerge and recover from the impact of the COVID-19 pandemic. At the beginning of the year, students were mostly at home having not yet returned to Durham for their studies, so, our events and activities continued online. We facilitated the election of a new president and executive committee online as well as having our annual Festival Dinner celebrations (wherein the executive committee of the past year are thanked) virtually. In February Paul Leake, a charity external trustee, resigned which prompted the quick advertisement of the open position. Interviews followed and Katie Hickson was appointed as a new trustee in May. Also, during this time at the start of the year we rewrote our complaints procedure, to ensure it was fully equipped and comprehensive.

We ran many events during this time at a distance; for example, we organised Chinese New Year and Pancake Day events which saw students come to pick up ingredients and goodie-bags to then take to make and celebrate within different households. During this time, the welfare of our members was of the utmost importance. Our executive committee took over social media to encourage students to prioritise self-care through a variety of challenges including walking, reading and journaling. We also kept our welfare drop-ins strictly online during this period.

Over easter we ran successful Post Offer Visit Days online. These included talks from Open Day reps and staff members, followed by Q+As with current students. We also organised events like quizzes. Overall, we had around 300 prospective students engaged in over 9 events throughout the scheme.

Students returned for the Easter term even though teaching and exams were still mostly online. During exam season the welfare events team ran our annual Stressless programme. This included a range of events, from small group craft sessions to decorating cupcakes. These events helped promote mental health during the most stressful period of the academic year, as well as building community among our members. Making the most of the late spring weather and in keeping with government Coronavirus recommendations, these events were held outside.

Towards the end of the term, we ran a few in person events in line with government guidance. We were able to put on a successful Johns Music Society Barbeque, Eco Festival, Pride and Summer Soiree. It should be noted that the introduction of Pride was new this year and is an event we hope to see return every year. All of these events were ticketed and ticket-holders had to show proof of an LFT on the door to enter. Ticket-holders were sat in household bubbles and socially distanced from others to discourage the spread of COVID-19. However, unfortunately the student community saw a flare-up of the virus towards the end of term which meant we had to cancel Johns Day, Leavers Formal and MCR Brunch. We ran virtual events for Johns Day which included household challenges and Leavers Formal became a pizza evening on Linton Lawn.

SJCR awards were given out virtually. This year, the Presidents' Commendation was introduced to appreciate volunteers who had gone above and beyond for the Common Room that year but did not qualify for Services to the SJCR.

The MCR in the year 2021 had a productive year transitioning out of the pandemic, the common room struggled with engagement and building momentum but the work from the MCR President and VP, meant events took place monthly. Post graduate students could still access support and welfare throughout the year. Sadly in the summer of 2021 all our summer events were cancelled due to the Covid Delta Variant outbreak within the college community.

Over the summer we prepared for Freshers Week, since renamed Welcome Week. A conscious effort was made over this time to make sure the Common Room was explained properly to those arriving so we could encourage membership and involvement after around a year of low engagement. A short SJCR video was created to be showcased which explained what we do and provide for students as well as how they can get involved.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

Achievements and performance (continued)

The induction of students was in person but heavily monitored by LFT testing. We were glad to see the return of the Mega party, tea and toast evenings, matriculation and club nights. This year, we also made sure to include 'staying-in' options wherever possible, so that students did not feel pressured to consume alcohol or go out clubbing. We finished off the week with two successful Freshers formals which provided an opportunity to show thanks for the hard work of our Freshers Representatives team of volunteers who joined the formal, as well as introducing the new students to formal dining at St Johns.

In November Bailey Ball returned. We checked negative LFTs alongside tickets and installed temporary ventilators in crowded spaces. It was great to see the return of this in-person event with a three-course meal provided as well as silent disco, events in the marquee, photos, chocolate fountain, bands and pizza breakfast. It should be mentioned that we had a great alumni presence at this event as students returned to experience the first Bailey Ball since 2019. This is the largest individual event organised by SJCR volunteers. As such general excitement among the college community around this time should be capitalised upon to encourage interest in joining SJCR volunteer teams such as the Social Events Committee.

Johns/Chads' Day also returned in 2021 except this time it was held in November, as it had been cancelled the summer before. The day was completed with a drink reception, buffet and awards in Leech Hall. The CCR continued to advocate for the welfare of Cranmer students throughout 2021, and despite the difficulties posed by Covid-19 worship remained the foundation of college life, whether it was in person or online. The CCR navigated a socially-distanced farewell for those graduating in the summer of 2021, but were pleased to be able to welcome a new cohort of Cranmer students in person in September.

Michaelmas term was not without its challenges however, as term came to an end, we unfortunately decided to cancel our Christmas Mega-formal due to food supply chain issues and a shortage of catering staff due to COVID. In its place, we organised a Christmas Jumper Party where members wore festive jumpers and drinks and pizza were provided in addition to Christmas tree decorations which attendees placed on a pair of trees placed in Leech Hall. The charity also faced issues within its executive committee with a few volunteer resignations from the executive committee. In response to this, a new risk register was written (which is expected to be finished in early 2022) which helps mitigate risks surrounding volunteers. To fill the positions on the executive which were now vacant, our chair made TikTok videos to explain roles and the President advertised them on their Instagram. We were able to get positions filled before the Christmas break.

For the MCR the start of the 2021/2022 academic year, was a strong start for the MCR. There was strong engagement from induction week and this led to high turnout of students coming to the pre-Mega party social event. The cake decorating event in October was also well attended, with a large majority of international students having attended the event.

We also began having weekly online drop-ins with trustees. These were great for any quick advice or guidance we needed or to share any information that had come to light in the past week. We hope to continue the use of drop-ins, keeping meetings short and for approval or discussion of matters in our cycle of tasks only. During this time, we also began to consider the renewal of our 5-year strategy, which was due in June.

● Fundraising activities and income generation

The Common Room works in partnership with College and University in the induction of new students during "Fresher's week". Inducting new students into the common room effectively increases income gained through membership fees.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

● **Reserves policy**

The SJCR and the board of trustees adopted a reserves policy to protect against potential losses through services, sports and societies and the largest social event. These were chosen as basis of the reserves policy as they are the most likely to fluctuate.

It should also be noted that the financial year falls part-way through the academic year and so at the balance sheet date most of the sums from that academic year's subscription would not have been spent. Over the course of the rest of the academic year (the new one commencing in September/October), we would anticipate around £9,000 -£10,000 to be spent, before a new set of subscriptions are received.

On 31st December 2021, the SJCR held £75,731 in reserves, of which £69,851 was cash at bank and in hand which the Trustees consider to be reasonable and in line with the above policies.

● **Financial review**

As these financial statements indicate, the Charity has a sound financial base. One of the aims of the Trustees is to secure the long-term future of the Charity by careful and prudent management of its assets. As of 31 December 2021 the Charity had net assets of £75,731 (2020: £64,843) and it is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources in the foreseeable future.

Structure, governance and management

● **Constitution**

Throughout the period the charity was controlled by its governing document, the St John's College SJCR Constitution ("The Constitutional Documents of the John's Common Room"). The governing document, ratified and adopted on 02 February 2011. Its most up to date form was ratified on 24 November 2020, due to a referendum.

The SJCR was registered as an independent charity on 4 February 2014 (registered number 1155621), it was an unregistered charity prior to this point.

Under the current Constitution, the SJCR and its property is managed and administered by a Board of Trustees. The Board consists of The SJCR President, Treasurer and three Vice-Presidents and Four External Trustees. Internal and External Trustees are appointed in accordance with the procedures stated in the constitutional documents.

● **Methods of appointment or election of Trustees**

Internal Trustees are nominated by SJCR members for appointment by the Board of Trustees. External Trustees are voted upon in general meetings of the Trustee Board and then ratified by a general meeting of members, holding their position for up to two terms of four years.

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

● **Organisational structure and decision-making policies**

The SJCR elects members of the SJCR to various officer roles, with varying responsibilities; of these, thirteen are members of the Executive Committee. The SJCR Executive Committee acts as a Management Committee and usually meets weekly, and failing that, fortnightly, during term time. Of the thirteen, a core of five are members of the Tier 1 Executive Committee, who are the five Internal Trustees.

All policy, planning and major financial or strategic decisions must either be approved by a SJCR general meeting or a Trustee meeting, or, when appropriate, both. Operational decisions are made by the appropriate SJCR Officers.

● **Policies adopted for the induction and training of Trustees**

Trustees are given in house training on their responsibilities as well as the governing structure of the SJCR. Training and induction are delivered by the Chair of Trustees. New Trustees are also referred to the charities commission website for help.

● **Pay policy for key management personnel**

The President's employment of 30 hours per week is legally out-sourced by the SJCR to St John's College (Charity No. 1141701) in order to ensure adherence to employment law, good practice and taxation matters. The monies for the President's salary are transferred from the SJCR to St John's College, and proper records kept. No other Trustees are remunerated in any way.

● **Related party relationships**

The SJCR is recognised by St John's College as the student representative body as agreed upon by a memorandum of agreement. We take on some joint activities mainly through St. John's College, which is part of the University of Durham, such as open days, academic and social events. The SJCR works in collaboration with the Durham Students Union and consequently the National Union of Students, both of which provides wider representation for SJCR members and also offers guidance and support. The SJCR is partnered with the University of Durham, which provides space and facilities to members. We accept funding from University of Durham on a per member basis. We have strong links with various other academic and student bodies connected to St John's College and the University of Durham generally.

● **Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

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, reputation, and error. There currently is a risk register, which is reviewed annually. Further policies and protocols include: the Financial Procedures of the Common Room, including cash and card handling policies as well as a whistleblowing procedure; the Memorandum of Agreement between the Trustees and College Council; and Common Room Representation on College Room Representation on College Council and Committees.

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2021**

Plans for future periods

Major projects or activities in the foreseeable future include:

- Host fundraisers to finance activities of the charity
- Continue to provide previously listed services to members of the SJCR
- Continuing to operate in the best interests of the members within the changing landscape of higher education in the UK
- Investigate changing the structure of the charity

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 18 October 2022 and signed on their behalf by:

Carys Funnell
Chair of Trustee Board

Mr Thomas Jackson
SJCR President 2021-22

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2021**

Independent Examiner's Report to the Trustees of St John's Common Room ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 18 October 2022

Deborah Graham, FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

ST JOHN'S COMMON ROOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	43,557	43,557	34,517
Charitable activities	4	19,747	19,747	10,805
Other trading activities	5	28,425	28,425	1,832
Other income		57	57	5,402
Total income		91,786	91,786	52,556
Expenditure on:				
Raising funds	6	20,642	20,642	1,303
Charitable activities	8	60,256	60,256	42,281
Total expenditure		80,898	80,898	43,584
Net movement in funds		10,888	10,888	8,972
Reconciliation of funds:				
Total funds brought forward		64,843	64,843	55,871
Net movement in funds		10,888	10,888	8,972
Total funds carried forward		75,731	75,731	64,843

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

ST JOHN'S COMMON ROOM

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	-	461
Investments	13	3,146	3,146
		<u>3,146</u>	<u>3,607</u>
Current assets			
Stocks	14	965	1,908
Debtors	15	9,695	24,318
Cash at bank and in hand		69,851	39,558
		<u>80,511</u>	<u>65,784</u>
Creditors: amounts falling due within one year	16	(7,926)	(4,548)
Net current assets		<u>72,585</u>	<u>61,236</u>
Total assets less current liabilities		<u>75,731</u>	<u>64,843</u>
Total net assets		<u>75,731</u>	<u>64,843</u>
Charity funds			
Unrestricted funds	17	75,731	64,843
Total funds		<u>75,731</u>	<u>64,843</u>

The financial statements were approved and authorised for issue by the Trustees on 18 October 2022 and signed on their behalf by:

Ms Carys Funnell
Chair of Trustees

Mr Thomas Jackson
SJCR President 2021-22

The notes on pages 12 to 24 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

1. General information

St John's Common Room Trust is a registered charity, number 1155621. The charity is unincorporated and its registered office is St John's College, 3 South Bailey, Durham, Co. Durham, DH1 3RJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St John's Common Room meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
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2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	15	15
Grants - Durham University	11,903	11,903
Student membership subscriptions	31,639	31,639
	<u>43,557</u>	<u>43,557</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Donations	518	518
Grants - Durham University	10,519	10,519
Student membership subscriptions	23,480	23,480
	<u>34,517</u>	<u>34,517</u>

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities - Student welfare and development	19,747	19,747
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Student welfare and development	10,805	10,805
	<u> </u>	<u> </u>

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events Student balls, formal and other fundraising events	28,425	28,425
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising events Student balls, formal and other fundraising events	1,832	1,832
	<u> </u>	<u> </u>

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events direct costs	20,642	20,642

Fundraising trading expenses (continued)

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising events direct costs	1,303	1,303

7. Analysis of grants

	Grants to Individuals 2021 £	Total funds 2021 £
Grants, Student welfare and development	200	200

	Grants to Individuals 2020 £	Total funds 2020 £
Grants, Student welfare and development	306	306

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Student welfare and development	60,256	60,256
	<u>60,256</u>	<u>60,256</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Student welfare and development	42,281	42,281
	<u>42,281</u>	<u>42,281</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Student welfare and development	35,264	200	24,792	60,256
	<u>35,264</u>	<u>200</u>	<u>24,792</u>	<u>60,256</u>
	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Student welfare and development	21,856	306	20,119	42,281
	<u>21,856</u>	<u>306</u>	<u>20,119</u>	<u>42,281</u>

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Student welfare and development 2021 £	Total funds 2021 £
Depreciation	461	461
Student services	8,533	8,533
Freshers week	4,803	4,803
Student welfare and hardship	1,141	1,141
Student shared equipment purchases	715	715
Bar costs	2,217	2,217
Sports and societies costs	6,454	6,454
Student enrichment	10,940	10,940
	35,264	35,264
	35,264	35,264

	<i>Student welfare and development 2020 £</i>	<i>Total funds 2020 £</i>
Depreciation	463	463
Student services	8,647	8,647
Freshers week	3,353	3,353
Student welfare and hardship	803	803
Student shared equipment purchases	1,954	1,954
Sports and societies costs	4,242	4,242
Student enrichment	2,394	2,394
	21,856	21,856
	21,856	21,856

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Student welfare and development 2021 £	Total funds 2021 £
Staff costs	14,669	14,669
Office and general administration costs	654	654
Insurance	651	651
Presidents flat	5,490	5,490
Bank charges	794	794
Governance costs	2,399	2,399
Bad debts	135	135
	<u>24,792</u>	<u>24,792</u>
	<u><u>24,792</u></u>	<u><u>24,792</u></u>
	<i>Student welfare and development 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	10,676	10,676
Office and general administration costs	254	254
Insurance	2,051	2,051
Presidents flat	4,662	4,662
Bank charges	11	11
Other costs	456	456
Governance costs	2,009	2,009
	<u>20,119</u>	<u>20,119</u>
	<u><u>20,119</u></u>	<u><u>20,119</u></u>

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities (continued)

Governance costs included above comprise:

	2021 £	2020 £
Officers' and Trustee expenses	154	109
Independent examiner's fees - Ryecroft glenton	1,030	935
Accounts preparation fees	950	865
Other costs	265	100
	<u>2,399</u>	<u>2,009</u>

10. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination and preparation of the Charity's annual accounts	<u>1,980</u>	<u>1,800</u>

11. Trustees' remuneration and expenses

During the year, a Trustee has been paid remuneration indirectly from an employment with St John's College, and has the use of a flat, shared with St John's College, as follows:

		2021 £	2020 £
Miss Alice Butler	Remuneration	6,822	-
	Other benefits	2,745	-
Ms Molly Byford	Remuneration	7,235	4,059
	Other benefits	2,745	3,475

During the year ended 31 December 2021, expenses for sustenance totalling £154 were reimbursed or paid directly to 2 Trustees (2020 - £109 to 2 Trustees).

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2021	1,850
At 31 December 2021	<u>1,850</u>
Depreciation	
At 1 January 2021	1,389
Charge for the year	461
At 31 December 2021	<u>1,850</u>
Net book value	
At 31 December 2021	<u>-</u>
<i>At 31 December 2020</i>	<u>461</u>

13. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2021	3,146
At 31 December 2021	<u>3,146</u>
Net book value	
At 31 December 2021	<u>3,146</u>
<i>At 31 December 2020</i>	<u>3,146</u>

The above investment comprises a NS&I deposit.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

14. Stocks

	2021 £	2020 £
Finished goods and goods for resale	965	1,908

15. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	1,000	-
Prepayments and accrued income	8,695	24,318
	9,695	24,318

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,862	2,494
Other creditors	284	254
Accruals and deferred income	3,780	1,800
	7,926	4,548

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds	64,843	91,786	(80,898)	75,731

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	55,871	52,556	(43,584)	64,843

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	3,146	3,146
Current assets	80,511	80,511
Creditors due within one year	(7,926)	(7,926)
Total	75,731	75,731

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	461	461
Fixed asset investments	3,146	3,146
Current assets	65,784	65,784
Creditors due within one year	(4,548)	(4,548)
Total	64,843	64,843

19. Related party transactions

As disclosed above, the President of St John's Common Room is remunerated indirectly through St John's College (see note 11).

There were no other related party transactions during the year.

ST JOHN'S COMMON ROOM

England & Wales - Charity number 1155621

Accounts

ST JOHN'S COMMON ROOM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ST JOHN'S COMMON ROOM

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ST JOHN'S COMMON ROOM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Miss Alice Butler (appointed 1 July 2021)
Ms Molly Byford (appointed 4 July 2020, resigned 1 July 2021)
Reverend Susannah Curtis
Professor Roger Dye, Chair to 9 June 2020 (resigned 9 June 2020)
Mr Richard Dyer (resigned 29 October 2020)
Mr Lewis Eden (appointed 13 March 2020, resigned 19 March 2021)
Ms Carys Funnell, Chair from 9 June 2020 (appointed 20 February 2020)
Mr William Guerin-Ciccione (appointed 13 March 2020, resigned 19 March 2021)
Ms Kate Hickson (appointed 1 May 2021)
Mr Martin Hodgetts (appointed 9 June 2020)
Mr Kendall Augustine Ihm (resigned 13 March 2020)
Mr Thomas Jackson (appointed 13 March 2020)
Ms Jennifer Knox (appointed 29 October 2020)
Mr Paul Leake (resigned 1 February 2021)
Mr George Padolsey (appointed 19 March 2021)
Mr Joseph Pape (resigned 4 July 2020)
Ms Sarah Quinn (appointed 19 March 2021)
Mr Richard Roberts (resigned 20 February 2020)
Mr Connor Simmons (resigned 13 March 2020)
Mr Bhawash Vasnani (resigned 13 March 2020)

Charity registered number

1155621

Principal office

St John's College
3 South Bailey
Durham
Co. Durham
DH1 3RJ

Honorary Treasurer

Bhawesh Vasnani (resigned 13 March 2020)
Thomas Jackson (appointed 13 March 2020)

ST JOHN'S COMMON ROOM

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Accountants

Ryecroft Glenton
Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
Tyne and Wear
NE2 1QP

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of St John's Common Room for the year from 1 January 2020 to 31 December 2020. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

The charity also trades under the names St John's College SJCR and St John's College JCR.

Objectives and activities

● Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The SJCR's policies and objectives are identical to its charitable objects which are the advancement of education of students at St John's College for the public benefit by:-

- promoting the interests and welfare of students at St John's College during their course of study and representing, supporting and advising students;
- being the recognised representative channel between students and St John's College and any other external bodies; and
- providing social, cultural, sporting and recreational activities and forums for discussions and debate for the personal development of its students.

The SJCR seeks to ensure fair treatment of all its members in the execution of its charitable objects.

● Activities undertaken to achieve objectives

The SJCR achieves its objectives through:

- making grants to organisations;
- providing building facilities;
- providing advocacy, advice, information and other services; and
- acting as an umbrella and resource body.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

- **Main activities undertaken to further the charity's purposes for the public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The Charity Commission in its public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: first there must be an identifiable benefit and, secondly, that the benefit must be to the public or a section of the public. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above to achieve those aims meet these principles.

The Trustees achieve their objectives primarily through the running of social and educational events for our members as well as allowing personal development and recreation.

Achievements and performance

- **Key performance indicators**

Subscription income £23,480

Net surplus on fundraising activities £529.

- **Review of activities**

2020 brought huge change to our charity as the unexpected global pandemic reached Durham and civil liberties were curtailed. Despite the impact of Covid, our services and opportunities continued, often in a virtual manner after March. Members of the SJCR were provided with a range of services, including peer support for personal welfare issues, sports teams, performing arts and societies as well as the representation of members' interests at both College and University level.

Before the pandemic's impact was felt in Durham, the SJCR continued its emphasis on creating community and promoting inclusivity. This was embodied by successful events, such as Chinese New Year Celebrations and Shrove Tuesday celebrations. These events focused on building community and bringing together our postgraduate and international communities; the latter of these events was hosted by the Cranmer Common Room (CCR). In addition, the Middle Common Room (the MCR) hosted the first ever completely plant based Inter-Collegiate MCR Formal.

As the pandemic's effect on the UK unfolded in March, many end of term SJCR events and fundraisers had to be cancelled. The university evacuated its students and term ended a week early. The SJCR's focus quickly turned to the wellbeing and welfare of our students during lockdown. A new strategy was developed, and a campaign called 'John's Beyond Covid' was launched. This brought together members of St John's College, past and present alongside members of staff, and allowed us to support one another. This strategy was particularly fruitful in the way it enabled us to support the majority of students who were dealing with exams in the virtual world. John's Beyond Covid included innovative programmes created to enhance student's broader education such as Discover During Distancing – a project designed to support people learn things such as coding or British Sign Language - as well as a positivity project that included online workout sessions and a pen pal project between students.

Throughout the summer, we turned attention to preparing for the new academic year and the welcoming of a new intake of students. Following the ever changing government guidelines, plans were made for a safe and Covid-secure Freshers' Week, and how we might welcome new members to the SJCR in ways that were both fun and safe. From a trustee level, this meant preparing many risk assessments for our activities.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

Although Freshers Week events were almost solely held online due to local restrictions in the North East, a continued emphasis was placed on accessibility and inclusion for the new academic year. This can be evidenced through our role of Financial Wellbeing Rep; introduced in 2019, whose work enabled our new intake of students to be in receipt of a financial wellbeing guide ahead of joining the College. During the autumn, the role of Multi-faith Coordinator was created to promote inclusion and diversity among the differing faiths within the community, as well as planning events around significant cultural and religious festivals. This resulted in our first Diwali and Hannukah celebrations.

The SJCR also began to develop training for members including anti-racism training and disability awareness training with the aim of rolling these out to members in 2021. We also successfully passed a referendum to update our Constitution, which included removing gendered language from the document.

Following their Inter-Collegiate Formal and the outbreak of the pandemic, the MCR scaled back operations as the wider charity supported students over restrictions. Preparing for a new cohort of members, the MCR welcome students by running events (such as escape rooms and an online pub evening), as well as preparing quarantine packages given their large number of international students. They also ran their first consent workshops targeted at postgraduates, advising students on protocol for when they are tutors for the university.

The CCR also scaled back in some operations, focusing their efforts on supporting members of the common room in their training. They introduced 'Tea & Piffle', an online coffee space, to enable the community to continue evolving. The year has also shown inequalities in the common room regarding gender imbalances and processes have begun to tackle this issue. Following the adoption of the SJCR's new Constitution, the CCR have started work on updating their constitutional documents. Despite the inability to meet face-to-face for the majority of the year, the CCR has put itself in a stronger place moving forwards and embraced an online community.

The Board of Trustees has developed significantly over the year. Between March and June, the Board were unable to meet. However, the Chair of the Board and the SJCR President continued to be in regular contact. In June, a new trustee (Martin Hodgetts) and a new Chair of the Board (Carys Funnell) were appointed, following Roger Dye's retirement from the Board.

Since the summer, contact has increased between Board of Trustees' members, between the Board and the team of executive volunteers and between the Board and all SJCR members. This has included a WhatsApp group for emergency contact, increased Zoom meetings, and mentor groups. There has also been a push to improve transparency at a Trustee level, therefore, more regular updates from the Board have occurred via email and at meetings.

● Fundraising activities and income generation

The Common Room works in partnership with College and University in the induction of new students during "Fresher's week". Inducting new students into the common room effectively increases income gained through membership fees.

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

● Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

It is worth drawing attention to this fact that, due to the pandemic, the SJCR's major social events that are run as fundraisers (our annual Summer and November Ball), have not been possible to hold. Therefore, the profits that would normally have been reinvested into the activities of the SJCR have not been available to us. Following this, it has been recommended that in 2021 that membership fee be increased.

● Reserves policy

The SJCR and the board of trustees adopted a reserves policy to protect against potential losses through services, sports and societies and the largest social event. These were chosen as basis of the reserves policy as they are the most likely to fluctuate.

It should also be noted that the financial year falls part-way through the academic year and so at the balance sheet date most of the sums from that academic year's subscription would not have been spent. Over the course of the rest of the academic year (the new one commencing in September/October), we would anticipate around £9-10,000 to be spent, before a new set of subscriptions are received.

On 31st December 2020, the SJCR held £64,843 in reserves, of which £39,558 was cash at bank and in hand which the Trustees consider to be reasonable and in line with the above policies.

● Financial review

As these financial statements indicate, the Charity has a sound financial base. One of the aims of the Trustees is to secure the long-term future of the Charity by careful and prudent management of its assets. As of 31 December 2020 the Charity had net assets of £64,843 (2019: £55,871) and it is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources in the foreseeable future.

Structure, governance and management

● Constitution

Throughout the period the charity was controlled by its governing document, the St John's College SJCR Constitution ("The Constitutional Documents of the John's Common Room"). The governing document, ratified and adopted on 02 February 2011. Its most up to date form was ratified on 24 November 2020, due to a referendum.

The SJCR was registered as an independent charity on 4 February 2014 (registered number 1155621), it was an unregistered charity prior to this point.

Under the current Constitution, the SJCR and its property is managed and administered by a Board of Trustees. The Board consists of The SJCR President, Treasurer and three Vice-Presidents and Four External Trustees. Internal and External Trustees are appointed in accordance with the procedures stated in the constitutional documents.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Structure, governance and management (continued)

● **Methods of appointment or election of Trustees**

Internal Trustees are nominated by SJCR members for appointment by the Board of Trustees. External Trustees are voted upon in general meetings of the Trustee Board and then ratified by a general meeting of members, holding their position for up to two terms of four years.

● **Organisational structure and decision-making policies**

The SJCR elects members of the SJCR to various officer roles, with varying responsibilities; of these, thirteen are members of the Executive Committee. The SJCR Executive Committee acts as a Management Committee and usually meets weekly, and failing that, fortnightly, during term time. Of the thirteen, a core of five are members of the Tier 1 Executive Committee, who are the five Internal Trustees.

All policy, planning and major financial or strategic decisions must either be approved by a SJCR general meeting or a Trustee meeting, or, when appropriate, both. Operational decisions are made by the appropriate SJCR Officers.

● **Policies adopted for the induction and training of Trustees**

Trustees are given in house training on their responsibilities as well as the governing structure of the SJCR. Training and induction are delivered by the Chair of Trustees. New trustees are also referred to the charities commission website for help.

● **Pay policy for key management personnel**

The President's employment of 30 hours per week is legally out-sourced by the SJCR to St John's College (Charity No. 1141701) in order to ensure adherence to employment law, good practice and taxation matters. The monies for the President's salary are transferred from the SJCR to St John's College, and proper records kept. No other Trustees are remunerated in any way.

● **Related party relationships**

The SJCR is recognised by St John's College as the student representative body as agreed upon by a memorandum of agreement. We take on some joint activities mainly through St. John's College, which is part of the University of Durham, such as open days, academic and social events. The SJCR works in collaboration with the Durham Students Union and consequently the National Union of Students, both of which provides wider representation for SJCR members and also offers guidance and support. The SJCR is partnered with the University of Durham, which provides space and facilities to members. We accept funding from University of Durham on a per member basis. We have strong links with various other academic and student bodies connected to St John's College and the University of Durham generally.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Structure, governance and management (continued)

• **Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. In 2020, we encountered a risk that we had no ability to prepare for: the pandemic. However, the impact of the pandemic has largely landed on the operations and finances of the charity and therefore we have dealt with those risks. The health and safety of our members, due to our Memorandum of Agreement, has previously been largely monitored by St John's College. Due to the pandemic, we have increased our focus on the management of the health and safety within SJCR activities.

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, reputation, and error. There currently is a risk register, which is reviewed annually. Further policies and protocols include: the Financial Procedures of the Common Room, including cash and card handling policies as well as a whistleblowing procedure; the Memorandum of Agreement between the Trustees and College Council; and Common Room Representation on College Council and Committees.

Plans for future periods

Major projects or activities in the foreseeable future include:

- Host fundraisers to finance activities of the charity
- Continue to provide previously listed services to members of the SJCR
- Continuing to operate in the best interests of the members within the changing landscape of higher education in the UK
- Investigate changing the structure of the charity

ST JOHN'S COMMON ROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 23 December 2021 and signed on their behalf by:

Carys Funnell
Chair of Trustee Board

Miss Alice Butler
SJCR President 2020-21

ST JOHN'S COMMON ROOM

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of St John's Common Room ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 23 December 2021

Detlev Anderson, FCA

Ryecroft Glenton
Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
Tyne and Wear
NE2 1QP

ST JOHN'S COMMON ROOM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	34,517	34,517	38,127
Charitable activities	4	10,805	10,805	13,206
Other trading activities	5	1,832	1,832	61,749
Other income		5,402	5,402	-
		<u>52,556</u>	<u>52,556</u>	<u>113,082</u>
Total income				
Expenditure on:				
Raising funds	6	1,303	1,303	65,607
Charitable activities	8	42,281	42,281	65,171
		<u>43,584</u>	<u>43,584</u>	<u>130,778</u>
Total expenditure				
		<u>8,972</u>	<u>8,972</u>	<u>(17,696)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		55,871	55,871	73,567
Net movement in funds		8,972	8,972	(17,696)
		<u>64,843</u>	<u>64,843</u>	<u>55,871</u>
Total funds carried forward				

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

The notes on pages 13 to 25 form part of these financial statements.

ST JOHN'S COMMON ROOM

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	461	924
Investments	12	3,146	3,146
		<u>3,607</u>	<u>4,070</u>
Current assets			
Stocks	13	1,908	930
Debtors	14	24,318	6,965
Cash at bank and in hand		39,558	53,999
		<u>65,784</u>	<u>61,894</u>
Creditors: amounts falling due within one year	15	(4,548)	(10,093)
Net current assets		<u>61,236</u>	<u>51,801</u>
Total assets less current liabilities		<u>64,843</u>	<u>55,871</u>
Net assets excluding pension asset		<u>64,843</u>	<u>55,871</u>
Total net assets		<u><u>64,843</u></u>	<u><u>55,871</u></u>
Charity funds			
Unrestricted funds	16	64,843	55,871
Total funds		<u><u>64,843</u></u>	<u><u>55,871</u></u>

The financial statements were approved and authorised for issue by the Trustees on 23 December 2021 and signed on their behalf by:

Ms Carys Funnell
Chair of Trustee Board

Miss Alice Butler
SJCR President 2020-21

The notes on pages 13 to 25 form part of these financial statements.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

St John's Common Room Trust is a registered charity, number 1155621. The charity is unincorporated and its registered office is St John's College, 3 South Bailey, Durham, Co. Durham, DH1 3RJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St John's Common Room meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Many activities the charity would normally undertake annually did not occur for at least some of 2020 due to restrictions imposed as a result of the ongoing coronavirus pandemic, particularly the provision of sports teams and societies. It was not possible to hold either of the student balls that the charity normally runs as fundraisers (annual Summer and November Ball). This resulted in a significant reduction in the charity's income from fundraising activities but also a proportional reduction in the charity's expenditure on raising funds during 2020. In addition, it has been recommended that in 2021 the membership fee be increased

Nevertheless, the Trustees continue to adopt the going concern basis in preparing the financial statements and have a reasonable expectation that the charity has sufficient resources to continue in operational existence for for at least the twelve months following the date of the approval of these accounts.

2.3 Income

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% straight line
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2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

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

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	518	518
Grants - Durham University	10,519	10,519
Student membership subscriptions	23,480	23,480
	<u>34,517</u>	<u>34,517</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	50	50
Grants - Durham University	10,581	10,581
Student membership subscriptions	27,496	27,496
	<u>38,127</u>	<u>38,127</u>

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Income from charitable activities - Student welfare and development	10,805	10,805

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Income from charitable activities - Student welfare and development	13,206	13,206

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising events		
Student balls, formal and other fundraising events	1,832	1,832
	<u>1,832</u>	<u>1,832</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Fundraising events		
Student balls, formal and other fundraising events	61,749	61,749
	<u>61,749</u>	<u>61,749</u>

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising events direct costs	1,303	1,303
	<u>1,303</u>	<u>1,303</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Fundraising events direct costs	65,607	65,607
	<u>65,607</u>	<u>65,607</u>

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of grants

	Grants to Individuals 2020 £	Total funds 2020 £
Grants, Student welfare and development	306	306
	<i>Grants to Individuals 2019 £</i>	<i>Total funds 2019 £</i>
Grants, Student welfare and development	430	430

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £
Student welfare and development	42,281	42,281
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Student welfare and development	65,171	65,171

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Student welfare and development	21,856	306	20,119	42,281

	<i>Activities undertaken directly 2019 £</i>	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Student welfare and development	37,782	430	26,959	65,171

Analysis of direct costs

	Student welfare and development 2020 £	Total funds 2020 £
Depreciation	463	463
Student services	8,647	8,647
Freshers week	3,353	3,353
Student welfare and hardship	803	803
Student shared equipment purchases	1,954	1,954
Sports and societies costs	4,242	4,242
Student enrichment	2,394	2,394
	21,856	21,856

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Student welfare and development 2019 £</i>	<i>Total funds 2019 £</i>
Depreciation	463	463
Student services	11,165	11,165
Freshers week	4,557	4,557
Student welfare and hardship	1,417	1,417
Student shared equipment purchases	3,142	3,142
Sports and societies costs	12,438	12,438
Common rooms	2,027	2,027
Music licences	219	219
Student enrichment	2,354	2,354
	37,782	37,782

Analysis of support costs

	<i>Student welfare and development 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	10,676	10,676
Office and general administration costs	254	254
Insurance	2,051	2,051
Presidents flat	4,662	4,662
Bank charges	11	11
Other costs	456	456
Governance costs	2,009	2,009
	20,119	20,119

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Student welfare and development 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	11,918	11,918
Office and general administration costs	674	674
Insurance	2,039	2,039
Bank charges	13	13
Other costs	2,529	2,529
Governance costs	3,406	3,406
Amphitheatre costs	4,000	4,000
Wine Cellar - bank account and stock transfer	2,380	2,380
<i>Total 2019</i>	<u>26,959</u>	<u>26,959</u>

Governance costs included above comprise:

	2020 £	2019 £
Officers' and Trustee expenses	109	596
Independent examiner's fees - Ryecroft Glenton	935	935
Accounts preparation fees	865	1,875
Other costs	100	-
	<u>2,009</u>	<u>3,406</u>

10. Trustees' remuneration and expenses

During the year, a Trustee has been paid remuneration indirectly from an employment with St John's College, and has the use of a flat, shared with St John's College, as follows:

		2020 £	2019 £
Ms Molly Byford	Remuneration	4,059	-
	Other benefits	3,475	-
Mr Joseph Pape	Remuneration	3,935	3,935
	Other benefits	2,375	2,375

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Trustees' remuneration and expenses (continued)

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2020	1,850
At 31 December 2020	1,850
Depreciation	
At 1 January 2020	926
Charge for the year	463
At 31 December 2020	1,389
Net book value	
At 31 December 2020	461
At 31 December 2019	924

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2020	3,146
At 31 December 2020	<u>3,146</u>
Net book value	
At 31 December 2020	<u>3,146</u>
At 31 December 2019	<u>3,146</u>

The above investment comprises a NS&I deposit.

13. Stocks

	2020 £	2019 £
Gown stocks	<u>1,908</u>	<u>930</u>

14. Debtors

	2020 £	2019 £
Due within one year		
Prepayments and accrued income	<u>24,318</u>	<u>6,965</u>
	<u>24,318</u>	<u>6,965</u>

ST JOHN'S COMMON ROOM

**NOTES TO THE FINANCIAL STATEMENTS
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15. Creditors: Amounts falling due within one year

	2020	<i>2019</i>
	£	<i>£</i>
Trade creditors	2,494	<i>4,763</i>
Other creditors	254	<i>-</i>
Accruals and deferred income	1,800	<i>5,330</i>
	4,548	<i>10,093</i>

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	55,871	52,556	(43,584)	64,843

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds				
General Funds	<i>73,567</i>	<i>113,082</i>	<i>(130,778)</i>	<i>55,871</i>

ST JOHN'S COMMON ROOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	461	461
Fixed asset investments	3,146	3,146
Current assets	65,784	65,784
Creditors due within one year	(4,548)	(4,548)
Total	64,843	64,843

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	924	924
Fixed asset investments	3,146	3,146
Current assets	61,894	61,894
Creditors due within one year	(10,093)	(10,093)
Total	55,871	55,871

18. Related party transactions

As disclosed above, the President of St John's Common Room is remunerated indirectly through St John's College (see note 10).

There were no other related party transactions during the year.