

Charity registration number 1191019 (England and Wales)

**ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED
ORGANISATION**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Hobbs	(Appointed 1 August 2025)
	F Bailie	(Appointed 1 April 2025)
	E Smith	
	G Jackson	
	E Martin	(Appointed 1 August 2025)
	M Richards	
	A Orti	(Appointed 1 April 2026)

Charity number (England and Wales) 1191019

Independent examiner Lesley Stabler BA(HONS) FCCA
RMT Accountants & Business Advisors Ltd
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED
ORGANISATION**

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ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 trustees present their annual report and financial statements for the year ended 31 July 2025.

Objectives and activities

Objectives and Aims

The object of the CIO is the advancement of education of Students at St Aidan's College, Durham University for the public benefit by:

Promoting the interests and welfare of Students at St Aidan's College during the course of study and representing, supporting and advising students.

The CIO is the recognised representative channel between Students and St Aidan's College and any other external bodies.

The CIO provides social, sporting, cultural and recreational activities and forums for discussions and debate for the personal development of its students.

For avoidance of doubt:

"The JCR", "The Charity" and "The CIO" all refer to St. Aidan's Junior Common Room CIO, Registered Charity Number: 1191019.

"Student" refers to anyone who is a student at St. Aidan's College, a college of Durham University, whether or not they are formally an associate member of The JCR

"The Trustees" and "The Board" both refer to The Board of Trustees of The Charity.

"The University" refers to Durham University

"The President" refers to the elected President of The JCR, a full time employee of The Charity.

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Significant activities

The CIO continued to hold large scale social events for students, including fresher's week activities at the end of September, A Winter ball in December, a Charity Fashion Show in March and a Summer ball in June. Smaller scale events also took place, such as our termly 'bops', the introduction of a live lounge, and , which provide social and recreational opportunities for students.

The JCR introduced a network of new active societies, such as Climbing Society, Music Society, and F1 Society, to support student wellbeing and provide further social and recreational opportunities. It also helped to revive Pub Quiz Society and Aidans College Theatre Society and continued to provide support and resources to other ongoing active societies.

The JCR has 20 sports clubs: men's football, women's football, men's rugby, women's rugby, women's netball, mixed netball, mixed lacrosse, rowing, men's basketball, women's basketball, volleyball, badminton club, table tennis club, pool, darts, hockey, cricket, softball, chess, tennis. Most of these clubs compete in the Durham inter-collegiate sports leagues. Mixed netball, table tennis, lacrosse, rowing, volleyball, pool, and darts are mixed ability and gender to offer sport to all members. The Sports and Societies Officer provides representation for all the sports clubs and members at university sports meetings.

The JCR funds 50% of operating costs (bar rowing).

The JCR runs a sports and societies fair to provide the opportunity to recruit new members. Furthermore, the JCR ran a publicity campaign to put the spotlight on different sports during the year to improve awareness of certain clubs and celebrate the contribution of members, especially floodlit matches which were well attended by supporters.

The JCR provided further guidance to sports club executives on how to run social events and tours and ensured and monitored compliance with free and fair elections of new executive committees for sports for the upcoming 2025/26 season.

The JCR coordinates with the University to organise training and league matches.

The JCR coordinated the Sports and Societies formal in partnership with St Aidan's College to celebrate achievements and contributions of sports and societies.

The JCR operates a Welfare committee who offer weekly support hours.

The student Welfare officers who ran these support hours completed a Nightline training session.

Several campaign weeks have been successfully run within the CIO, including: financial support, international support, alcohol awareness, masculinity, self care, disabled students, sexual health and guidance, as well as a South African bar night, international women's day, and the stress less campaign during the exam period.

The JCR also conducted a review into its Equity, Diversity, and Inclusion Policy through a focus group and individual, anonymous conversations with the student trustee to guide future inclusion.

Public benefit:

The Trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

A sub-executive participation committee was established to award participation funds to students, who can apply for small grants to help them afford aspects of the wider student experience such as events, equipment costs, and travel.

The CIO organised the annual Fashion Show (ICFS) and utilised student participation to raise funds for the charity 'Durham Nightline'

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Financial review

As the financial statements below will show the charity has faced losses of £17,434 (2024: £37,564). One of the main aims of the trustees is to ensure the long term future of the charity by careful and prudent management of its assets. As of 31 July 2025 the charity has net assets / unrestricted funds of £76,483 (2024: £94,090).

It is our intention to begin to rebuild the losses faced during the previous years during the year 2025/26, projections show strong tail winds towards a decrease in financial pressure with an overall profit projected. For this reason we consider the charity to be a going concern.

The Charity's main sources of income were associate member levies, the University Composition Fee and Clubs and Society subscriptions. The main sources of expenditure were the President's salary, running of sports, events, Committees, and the shop.

Reserves policy

In general, the JCR will aim to hold an amount roughly equivalent to 1/3 of its annual turnover in reserve each year. Should the budgeted or actual reserve amount in a given financial year fall below 25% of annual turnover or exceed 40% of annual turnover, the Trustee Board will consider and pass a resolution as to whether or not budgetary changes need to be made. In light of the reserves having fallen below 25% in this financial year the Board considered this matter and on the basis of lower levy income, poor shop performance and Ball losses being one-off occurrences, agreed some modest budgetary changes for the financial year and agreed to waive the limit for reserves stated in the policy for that financial year.

Plans for future periods

The JCR decided to prioritise rebuilding financial reserves to ensure the long-term sustainability of the Charity as well as planning to invest funds to improve facilities and experiences for St Aidan's students.

To ensure financial stability and strengthen student involvement, the JCR outlined steps to increase engagement across all aspects of its activities. This included an expansion of outreach efforts to encourage Associate Membership enrolment, especially during Fresher's week to encourage first-year membership. A renewed emphasis in the future was also placed on enhancing the student experience through well-planned and financially sustainable large scale events.

In alignment with the Charity's commitment to inclusivity, the recommendations put forward in the future EDI policy were considered and would subsequently be carried out where possible and in areas where the impact of such actions could be maximised.

Governance improvements would also be a key priority for the coming year. In addition to ensuring compliance with Charity Commission guidance, the JCR decided it would scrutinise and update existing policies relating to financial management, event risk assessment, and guidelines relating to socials of sports and societies. Operating Policies and Procedures for Associate Members are reviewed annually with amendments and new policies added where appropriate, a process continuing into the following academic year. The JCR also put forward future plans to ensure that governance structures remain resilient, including succession planning for any future appointments of Trustees.

Ultimately, the JCR is committed to ensuring the Charity's financial health, increasing student participation, and fostering a more inclusive community, commitments that were continued into the next academic year. These steps would summarily ensure that the Charity remained a vibrant and sustainable organisation that continued to deliver meaningful benefits to its members and the wider student body.

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

The JCR CIO is a Charitable Incorporated Organisation. Throughout this period, the charity was controlled by its governing document: the St Aidan's JCR CIO Constitution. The constitution was adopted in October 2020 and later revised in both February 2022 and July 2023 by a vote at a General Meeting of Members, with the most recent change submitted and approved in January 2024.

Governing Policies

The JCR CIO has a number of governing policies, including but not exclusive to:

- Adults' Safeguarding Policy
- Child Safeguarding Policy
- Donations Policy
- Financial Reserves Policy
- Complaints Policy and Procedure
- Internal Risk Management Policy
- Trustee Expenses Policy
- Trustee Conflicts of Interest Policy
- Political Activity and Campaigning Policy
- Serious Incident Reporting Policy
- Social Media Policy

The trustees who served during the year and up to the date of signature of the financial statements were:

B Hobbs	(Appointed 1 August 2025)
J Burden	(Appointed 1 April 2025 and resigned 31 March 2026)
F Bailie	(Appointed 1 April 2025)
E Hewitt	(Appointed 1 April 2025 and resigned 31 March 2026)
E Smith	
G Jackson	
E Martin	(Appointed 1 August 2025)
J Kelly	(Resigned 31 July 2025)
B Rouse	(Resigned 31 March 2025)
M Deyermond	(Resigned 31 July 2025)
E Mortby	(Resigned 30 November 2025)
M Richards	
A Orti	(Appointed 1 April 2026)

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Trustees

The Constitution provides for the appointment of Trustees (Student Trustees and External Trustees) to oversee the Charity. All new Trustees are appointed by the Board of Trustees.

Student Trustees are recommended to the Board following election by the associate members in accordance with rules approved by the Board. External Trustees are appointed following a recruitment exercise seeking appropriate candidates to meet the requirements of the Trustee Recruitment Policy.

In the year ending 31 July 2025, a new Chair of Trustees: Fergus Bailie, was appointed to take over from Eileen Mortby following a recruitment process in line with the method set out in the Board of Trustees Operating Policies and Procedures. He was appointed a trustee in April 2025 and took over the role of Chair on 1st August 2025.

Induction and training of new Trustees

In line with section 3 of the Trustee Operating Policies and Procedures all new Trustees were required to have access to and read the following documents: Charity Constitution, Charity Commission Guidance: The Essential Trustee, Trustee Board Operating Policies and Procedures and the Associate Members (JCR) Operating Policies and Procedures. Further to this, the new Trustees have undertaken an in-house training session with the Vice Chair to introduce: the role of trustees, trustee responsibilities, trustee communications, structure and purpose of the charity. On top of this new trustees must complete a declaration of trusteeship, declare conflicts of interest and a registration of interests.

Organisational structure

The Charity is governed by a Constitution and controlled by a Board of Trustees who make major decisions on the Charity's operations. However, many responsibilities and functions of the Charity have been delegated to Associate Members. Those Associate Members take on these responsibilities as a result of democratic elections.

The Executive Committee - made up of some of the elected Associate Members - has responsibility for overseeing most day-to-day business of the JCR. The JCR Executive Committee, which meets weekly during term time, leads the JCR in strategic outlook and direction. Other committees oversee more specific matters such as welfare, financial, socials, outreach etc.

The Charity's finances are managed predominantly by the JCR Treasurer and JCR President with some help from other JCR Officers and Finance Committee. However, the JCR's Financial Regulations are set by the Board. Furthermore, major financial decisions must be approved by the Board and some significant decisions - such as unplanned expenses over £250 - must be passed in a motion at a JCR Meeting. The JCR's annual budget is presented to a JCR Meeting for discussion and any recommendations to the Board, who ultimately approve it or not.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Related parties

The JCR is linked via a Service Level Agreement to the University and a Memorandum of Understanding to St Aidan's College, both of which provide services and facilities to the JCR and its members. They collaborate with St Aidan's College on the organisation of academic and social events, and planning of long-term shared goals for the benefit of students at St Aidan's College. The JCR accept a composition fee (annual grant) as funding from the University, based on the number of undergraduate students within St Aidan's College.

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

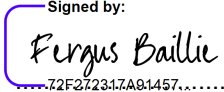
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Risk management

The President updates the CIO risk register, which is presented to the Board of Trustees at quarterly meetings, who are responsible for evaluating the risks faced by The Charity, as well as ensuring the implementation of suitable measures to reasonably safeguard against financial and strategic risks.

The Trustees report was approved by the Board of Trustees.

Signed by:


.....72F272317A81457,.....

F Bailie

Chair of Trustees

Date: 26 May 2026
.....

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

I report to the trustees on my examination of the financial statements of St Aidan's Junior Common Room Charitable Incorporated Organisation (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 and the Charities Act (Northern Ireland) 2008. You are satisfied that the financial statements of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with 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) 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 63 of the Charities Act 2008 and section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Signed by:



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Lesley Stabler BA(HONS) FCCA

RMT Accountants & Business Advisors Ltd

Finchale House

Belmont Business Park

Durham

DH1 1TW

Date: 27 May 2026
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ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	48,212	31,435
Other trading activities	3	61,037	70,469
Total income		109,249	101,904
Expenditure on:			
<u>Charitable activities</u>			
Committees	4	12,824	10,759
Sports and societies	4	11,858	14,695
Events	4	94,914	104,454
Donations	4	7,260	9,560
Total charitable expenditure		126,856	139,468
Total expenditure		126,856	139,468
Net expenditure and movement in funds		(17,607)	(37,564)
Reconciliation of funds:			
Fund balances at 1 August 2024		94,090	131,654
Fund balances at 31 July 2025		76,483	94,090

All income and expenditure derive from continuing activities.

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET
AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		47,091		70,250
Current assets					
Debtors	10	1,558		2,039	
Cash at bank and in hand		37,545		46,982	
		39,103		49,021	
Creditors: amounts falling due within one year	11	(9,711)		(25,181)	
Net current assets			29,392		23,840
Total assets less current liabilities			76,483		94,090
The funds of the charity					
Unrestricted funds	12		76,483		94,090
			76,483		94,090

The financial statements were approved by the trustees on 26 May 2026

Signed by:

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F Baillie
Chair of Trustees

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

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

Grants

Grants of a revenue nature are credited to income in the period which they relate to.

Levies

Levy income represents amounts receivable from members under the charity's levy arrangements.

Income is recognised when the charity is entitled to the income, receipt is probable and the amount can be measured reliably, in accordance with FRS 102 and the Charities SORP (FRS 102).

Levy income relating to a specific period is recognised on an accruals basis over the period to which the levy relates. Amounts received in advance are recognised as deferred income.

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on reducing balance and straight line over 4 years
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Taxation

The charity is exempt from tax on its activities.

2 Income from donations and levies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Levies	36,149	19,840
Grants	12,063	11,595
	<u>48,212</u>	<u>31,435</u>

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Social events	50,331	55,141
Committees	4,438	9,055
Sports and societies income	6,268	6,273
	<u>61,037</u>	<u>70,469</u>
Other trading activities	<u>61,037</u>	<u>70,469</u>

4 Expenditure on charitable activities

	Committees 2025 £	Sports and societies 2025 £	Events 2025 £	Donations 2025 £	Total 2025 £
Direct costs					
Direct costs	12,824	11,858	36,294	7,260	68,236
Share of support and governance costs (see note 5)					
Support	-	-	58,620	-	58,620
	<u>12,824</u>	<u>11,858</u>	<u>94,914</u>	<u>7,260</u>	<u>126,856</u>
Analysis by fund					
Unrestricted funds	<u>12,824</u>	<u>11,858</u>	<u>94,914</u>	<u>7,260</u>	<u>126,856</u>
Previous year:					
	Committees 2024 £	Sports and societies 2024 £	Events 2024 £	Donations 2024 £	Total 2024 £
Direct costs					
Direct costs	10,759	14,695	49,046	9,560	84,060
Share of support and governance costs (see note 5)					
Support	-	-	55,408	-	55,408
	<u>10,759</u>	<u>14,695</u>	<u>104,454</u>	<u>9,560</u>	<u>139,468</u>
Analysis by fund					
Unrestricted funds	<u>10,759</u>	<u>14,695</u>	<u>104,454</u>	<u>9,560</u>	<u>139,468</u>

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Support costs allocated to activities

	2025 £	2024 £
Staff costs	25,575	23,883
Depreciation	18,605	24,192
Loss on disposal of tangible assets	4,554	-
Subscriptions	1,474	611
Insurance	5,149	4,157
Postage and stationary	-	69
Website costs	202	246
Trustees' expenses	285	-
Governance costs	2,776	2,250
	<u>58,620</u>	<u>55,408</u>
Analysed between:		
Events	<u>58,620</u>	<u>55,408</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,776	2,250
Depreciation of owned tangible fixed assets	18,605	24,192
Loss on disposal of asset	<u>4,554</u>	<u>-</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>1</u>	<u>1</u>
Employment costs	2025 £	2024 £
Wages and salaries	<u>25,575</u>	<u>23,883</u>

There were no employees whose annual remuneration was more than £60,000.

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as above.

9 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 August 2024	124,386	1,649	126,035
Disposals	(10,667)	(658)	(11,325)
At 31 July 2025	113,719	991	114,710
Depreciation and impairment			
At 1 August 2024	54,744	1,041	55,785
Depreciation charged in the year	18,061	544	18,605
Eliminated in respect of disposals	(6,167)	(604)	(6,771)
At 31 July 2025	66,638	981	67,619
Carrying amount			
At 31 July 2025	47,081	10	47,091
At 31 July 2024	69,642	608	70,250

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	-	428
Prepayments and accrued income	1,558	1,611
	1,558	2,039

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,311	22,931
Accruals and deferred income	2,400	2,250
	9,711	25,181

ST AIDAN'S JUNIOR COMMON ROOM CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 August 2024	Incoming resources	Resources expended	At 31 July 2025
	£	£	£	£
General funds	94,090	109,249	(126,856)	76,483
Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	131,654	101,904	(139,468)	94,090

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).