DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

England & Wales · Charity number 516935

Details

Status	Registered
Legal form	Other
Registered	1985-11-07
Register	View on the Charity Commission register

Contact

Address	Durham Johnston ComprehensiveSchool Crossgate Moor Durham DH1 4SU
Phone	01913843887
Email	r.mcfadden@durhamjohnston.org.uk
Website	www.durhamjohnston.org.uk

Activities

Objects: ADVANCING THE EDUCATION OF THE PUPILS OF DURHAM JOHNSTON COMPREHENSIVE SCHOOL BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR THE EDUCATION OF PUPILS AT THE SCHOOL NOT NORMALLY PROVIDED BY THE LOCAL AUTHORITY.

Activities: DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND PROMOTES THE EDUCATIONAL ACTIVITIES OF THE PUPILS AT THAT SCHOOL WITH THE OBJECTIVE OF"Advancing the education of the pupils of Durham Johnston Comprehensive School by providing and assisting in the provision of the facilities for the education (including extra curricular education) of pupils at the school not normally provided for by the LA".

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** SCHOOL CATCHMENT AREA
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	-	-	-	-
2024-08-31	£370,681	£335,326	-	-
2023-08-31	£429,653	£397,035	-	-
2022-08-31	£346,987	£239,804	-	-
2021-08-31	£61,037	£42,493	-	-
2020-08-31	£99,880	£184,520	-	-

Trustees

Name	Role	Appointed
Catherine Robson ASS HEAD		2022-09-01
Helen Davies ASS HEAD		2025-01-14
JULIE BELL DEP HEAD		2018-01-01
Jonathan Wilbraham ASS HEAD		2025-01-14
ROSSLYN McFADDEN HT		2018-01-01

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

England & Wales - Charity number 516935

Accounts

Charity registration number 516935

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Julie Bell	
	Ms Rosslyn McFadden	
	Mr M J Wright	
	Helen Charlton	
	Andrew O'Sullivan	
	Nick Weaver	
	Ms Anne Lennon	
	Ms Catherine Robson	(Appointed 1 September 2022)
Charity number	516935	
Independent Examiner	Stephen Lamb, FCA 12 Bessemer Court Hownsgill Industrial Park Knitsley Lane Consett Co Durham DH8 7BL	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The School Fund is an unincorporated charity registered with the Charity Commission (number 516935). It's rules were adopted on 17th July 1984.

Objectives and activities

The objectives of the charity are: - "advancing the education of the pupils of Durham Johnston Comprehensive School by providing and assisting in the provision of the facilities for the education (including extra curricular education) of pupils at the school not normally provided by the local authority".

The fund handles the finances of a variety of educational trips, events and projects. The fund also contributes to prizes and awards. Contributions are also made from the fund to assist the school in developing projects within areas such as special educational needs and the science departments, which are partially funded by the Local Education Authority. Assistance to disadvantaged pupils is provided from the fund to help ensure full participation in a wide range of activities.

Such objects are consistent with the public benefit principles outlined in the guidance issued by the Charities Commission.

Public benefit

As can be seen from the above, the trustees consider that this objectives and activities provide benefit to the children attending Durham Johnston Comprehensive School.

Achievements and performance

A summary of the major activities facilitated by the trust fund in the 2022/23 financial year is as follows:

4 Educational trips arranged along with day trips;
Prom, Leavers ball and other end of term activities
2 Sporting related activity, together with travel, arranged for activity not supported at the school's own facilities.

Facilitation and co-ordination of Charitable activities on behalf of national charities (6 major activities, including the Duke of Edinburgh Awards Scheme).

Financial review

Durham Johnston Comprehensive School Fund had incoming resources of £429,633 (2022: £346,987) and currently holds unrestricted funds of £174,787 (2022: £142,169).

The proposed implementation of a 1% administration charge in 2001, has again been postponed by the trustees who will review the situation and implement such an arrangement when deemed necessary.

No charge has been made for the staff time involved in the administration of the Fund, or for the staff time involved in delivering the activities provided by the Fund.

In order to ensure that the trustees fulfil their responsibilities in relation to financial reporting, the services of an accountant were employed at a cost of £1,170 in 2022/23. The general day to day operation of the finance function of the charity is performed by Durham Johnston Comprehensive School staff throughout the year.

Principal funding sources

The charity has a consistent income derived, in the main, from contributions from those who participate in the activities facilitated by the charity. In 2022 this totalled £375,945 (2022: £317,636).

Other principal funding streams are school shop income totalling £21,037 (2022: £23,282) and donations and legacies totalling £27,283 (2022: £630).

Included in incoming resources was a legacy of £20,000 (2022 £Nil) which will be used for the awarding of prizes awarded to pupils for advanced music/maths (within the main activities of the Fund).

Since the principal funding stream of the charity is from contributions from those who participate in the activities facilitated by the charity, the trustees consider that a modest reserves policy is required. The policy is to ensure that the charity have unrestricted funds, not designated for specific purposes or otherwise committed, equivalent to not less than 2 months working expenditure. Reserves may be allowed to rise above this level to allow the trustees to authorize and undertake substantial schemes in the furtherance of the trust objectives in the future.

The trustees have assessed the major risks to which the Fund is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

Ms Julie Bell
Ms Rosslyn McFadden
Mr M J Wright
Helen Charlton
Andrew O'Sullivan
Nick Weaver
Ms Anne Lennon
Ms Catherine Robson (Appointed 1 September 2022)

The Trustees status is an automatic requirement of school Leadership Group membership.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The charity is dependent on donations for most of its income; this presents a risk however given the nature of the activities pursued and the continued change in pupils the risks are considered minimal to the ongoing work of the charity. The Charity minimizes risk as events not covered by income do not take place.

The operation of the charity relies heavily on voluntary work. The activities are managed by approximately thirty five teachers together with voluntary administrative support from a further three volunteers.

The trustees' report was approved by the Board of Trustees.

Andrew O'Sullivan
Trustee

25 June 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

I report to the trustees on my examination of the financial statements of Durham Johnston Comprehensive School Fund (the Fund) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the Fund you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the Fund's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Fund as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Stephen Lamb, FCA

12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

Dated: 25 June 2024

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	**2**	27,283	630
Charitable activities	**3**	375,945	317,636
Other trading activities	**4**	21,037	23,282
Investments	**5**	16	7
Other income	**6**	5,372	5,432
Total income		429,653	346,987
Expenditure on:			
Raising funds	**7**	21,140	2,485
Charitable activities	**8**	375,895	237,320
Total expenditure		397,035	239,805
Net income and movement in funds		32,618	107,182
Reconciliation of funds:			
Fund balances at 1 September 2022		142,169	34,987
Fund balances at 31 August 2023		174,787	142,169

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		175,957		142,859	
Creditors: amounts falling due within one year					
Other creditors	**13**	1,170		690	
Net current assets			174,787		142,169
Net assets excluding pension liability			174,787		142,169
The funds of the Fund					
Unrestricted funds			174,787		142,169
			174,787		142,169

The financial statements were approved by the trustees on 25 June 2024

Helen Charlton
Trustee

Andrew O'Sullivan
Trustee

1 Accounting policies

Charity information

Durham Johnston Comprehensive School Fund is an unincorporated charity, registered with the Charities Commission.
The principal address is Crossgate Moor, Durham, Co. Durham, DH1 4SU, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Fund's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Fund is a Public Benefit Entity as defined by FRS 102.

The Fund has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 Fund 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 once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

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

1 Accounting policies **(Continued)**

1.6 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.

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 Fund’s contractual obligations expire or are discharged or cancelled.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	7,283	630
Legacies receivable	20,000	-
	27,283	630

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Heading #ac989		
Other income	375,945	317,636

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop income	21,037	23,282

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	16	7

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	5,372	5,432

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	80	50
Trading costs		
Operating charity shops	21,060	2,435
Total costs	21,140	2,485

8 Expenditure on charitable activities

	Heading #ac982 2023 £	Heading #ac982 2022 £
Direct costs		
Charitable donations	3,399	2,845
Event expenses	50,668	20,574
Trip expenses	172,035	80,152
Travelling expenses	144,165	109,359
Refunds to students	4,458	23,700
	374,725	236,630
Share of support and governance costs (see note 9)		
Governance	1,170	690
	375,895	237,320
Analysis by fund		
Unrestricted funds	375,895	237,320

9 Support costs

	Support costs	**Governance costs**	**2023**	Support costs	Governance costs	2022
	£	**£**	**£**	£	£	£
Independent examination	-	1,170	1,170	-	690	690
	-	1,170	1,170	-	690	690
Analysed between						
Charitable activities	-	1,170	1,170	-	690	690

10 Net movement in funds

	2023	**2022**
	£	**£**
The net movement in funds is stated after charging/(crediting):		

11 Trustees

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Other creditors falling due within one year

	2023	**2022**
	£	**£**
Accruals and deferred income	1,170	690

14 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	142,169	429,653	(397,035)	174,787

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	34,987	346,987	(239,805)	142,169

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Document Activity Report

Document Sent	Tue, 25 Jun 2024 15:25:55 GMT
Document Approval Status	Approved

Approval Activity Summary

Helen Charlton	Approved	Sun, 30 Jun 2024 09:57:57 GMT

Document Activity History

Document history shows most recent activity first

Date	**Activity**
Sun, 30 Jun 2024 09:56:14 GMT	Helen Charlton viewed the document
Tue, 25 Jun 2024 15:36:17 GMT	Helen Charlton viewed the document
Tue, 25 Jun 2024 15:34:25 GMT	Helen Charlton viewed the document
Tue, 25 Jun 2024 15:32:40 GMT	Helen Charlton viewed the document

Accounts

Charity Registration No. 516935

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	516935
Independent Examiner	Mrs Natasha Lee ACMA, CGMA Strategic Business Partner Mersey Care NHS Foundation Trust c/o 45 Garsden Crescent Newton Le Willows St Helens Merseyside WA12 8NR

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and financial statements for the year ended 31 August 2022.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The School Fund is an unincorporated charity registered with the Charity Commission (number 516935). It's rules were adopted on 17th July 1984.

Objectives and activities

The objectives of the charity are: - "advancing the education of the pupils of Durham Johnston Comprehensive School by providing and assisting in the provision of the facilities for the education (including extra-curricular education) of pupils at the school not normally provided by the local authority".

The fund handles the finances of a variety of educational trips, events and projects. The fund also contributes to prizes and awards. Contributions are also made from the fund to assist the school in developing projects within areas such as special educational needs and the science departments, which are partially funded by the Local Education Authority. Assistance to disadvantaged pupils is provided from the fund to help ensure full participation in a wide range of activities.

Such objects are consistent with the public benefit principles outlined in the guidance issued by the Charities Commission.

Public benefit

As can be seen from the above, the trustees consider that this objectives and activities provide benefit to the children attending Durham Johnston Comprehensive School.

Achievements and performance

A summary of the major activities facilitated by the trust fund in the 2021/22 financial year is as follows:

5 Educational trips arranged;
4 Prom, Leavers ball and other end of term activities
4 Day Trips
3 Sporting related activity, together with travel, arranged for activity not supported at the school's own facilities.

Facilitation and co-ordination of Charitable activities on behalf of national charities (6 major activities).

Financial review
Durham Johnston Comprehensive School Fund had incoming resources of £346,987 (2021: £61,037) and currently holds unrestricted funds of £142,169 (2021: £34,987).

The proposed implementation of a 1% administration charge in 2001, has again been postponed by the trustees who will review the situation and implement such an arrangement when deemed necessary.

No charge has been made for the staff time involved in the administration of the Fund, or for the staff time involved in delivering the activities provided by the Fund.

In order to ensure that the trustees fulfil their responsibilities in relation to financial reporting, the services of an accountant were employed at a cost of £690 in 2021/22. The general day to day operation of the finance function of the charity is performed by Durham Johnston Comprehensive School staff throughout the year.

Principal funding sources
The charity has a consistent income derived, in the main, from contributions from those who participate in the activities facilitated by the charity. In 2022 this totalled £317,636 (2021: £891).

Other principal funding streams are school shop income totalling £23,282 (2021: £23,503) and donations totalling £630 (2021: £28,314).

Since the principal funding stream of the charity is from contributions from those who participate in the activities facilitated by the charity, the trustees consider that a modest reserves policy is required. The policy is to ensure that the charity have unrestricted funds, not designated for specific purposes or otherwise committed, equivalent to not less than 2 months working expenditure. Reserves may be allowed to rise above this level to allow the trustees to authorize and undertake substantial schemes in the furtherance of the trust objectives in the future.

The trustees has assessed the major risks to which the Fund is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:
Julie Bell
Rosslyn McFadden
Michael Wright
Helen Charlton
Steven McArdle
Andrew O'Sullivan
Nick Weaver
Anne Lennon

The Trustees status is an automatic requirement of school Leadership Group membership.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The charity is dependent on donations for most of its income; this presents a risk however given the nature of the activities pursued and the continued change in pupils the risks are considered minimal to the ongoing work of the charity. The Charity minimizes risk as events not covered by income do not take place.

The operation of the charity relies heavily on voluntary work. The activities are managed by approximately thirty five teachers together with voluntary administrative support from a further three volunteers.

The trustee's report was approved by the Board of Trustees.

A J O'Sullivan
Andrew O'Sullivan
Chair of Trustees

Date: 25/05/23

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

I report to the trustees on my examination of the financial statements of Durham Johnston Comprehensive School Fund (the Fund) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the Fund you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the Fund's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Chartered Global Management Accountant, which is one of the listed bodies.

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 Fund as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements to be reached.

Signed: ....

Mrs Natasha Lee ACMA, CGMA
Strategic Business Partner
Mersey Care NHS Foundation Trust
c/o 45 Garsden Crescent
Newton Le Willows
St Helens
Merseyside
WA12 8NR

Dated: 12/5/23

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income and endowments from:			
Donations and legacies	2	630	28,314
Charitable activities	3	317,636	891
Other trading activities	4	23,282	23,503
Investments	5	7	3
Other income	6	5,432	8,326
Total income		346,987	61,037
Expenditure on:			
Raising funds	7	2,485	19,451
Charitable activities	8	237,320	23,042
Total resources expended		239,805	42,493
Net income for the year/ Net movement in funds		107,182	18,544
Fund balances at 1 September 2021		34,987	16,443
Fund balances at 31 August 2022		142,169	34,987

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

All income and expenditure derive from continuing activities.

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

BALANCE SHEET

AS AT 31 AUGUST 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
Current assets					
Cash at bank and in hand		142,859		35,617	
Creditors: amounts falling due within one year					
Other creditors	**11**	690		630	
Net current assets			142,169		34,987
Income funds					
Unrestricted funds			142,169		34,987
			142,169		34,987

The financial statements were approved by the Trustees on 23/05/2023

Helen Charlton
Trustee (Treasurer)

A J O'Sullivan
Andrew O'Sullivan
Trustee (Chair)

1 Accounting policies

Charity information

Durham Johnston Comprehensive School Fund is an unincorporated charity, registered with the Charities Commission.

The principal address is Crossgate Moor, Durham, Co. Durham, DH1 4SU, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Fund's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Fund is a Public Benefit Entity as defined by FRS 102.

The Fund has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Fund 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 once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

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

1 Accounting policies **(Continued)**

1.6 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.

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 Fund's contractual obligations expire or are discharged or cancelled.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	630	28,314

3 Charitable activities

	2022	2021
	£	£
Other income	317,636	891

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	23,282	23,503

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	7	3

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	5,432	8,326

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity		
Other fundraising costs	50	5,101
Trading costs		
Operating charity shops	2,435	14,350
	2,485	19,451

8 Charitable activities

	School Fund	**School Fund**
	2022	**2021**
	£	**£**
Charitable donations	2,845	4,180
Prizes	-	240
Event expenses	20,574	943
Trip expenses	80,152	1,770
Travelling expenses	109,359	151
Equipment purchases	-	5,743
Refunds to students	23,700	9,385
	236,630	22,412
Share of governance costs (see note 9)	690	630
	237,320	23,042

9 Support costs

	Support costs	**Governance costs**	**2022**	Support costs	Governance costs	2021
	£	£	£	£	£	£
Independent examination	-	690	690	-	630	630
	-	690	690	-	630	630
Analysed between						
Charitable activities	-	690	690	-	630	630

10 Trustees

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

11 Other creditors falling due within one year

	2022	**2021**
	£	**£**
Accruals and deferred income	690	630

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 516935

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew O'Sullivan (Chair) Helen Charlton (Treasurer) Julie Bell Rosslyn McFadden Michael Wright Steven McArdle Nick Weaver Anne Lennon
Charity number	516935
Independent Examiner	Natasha Lee Strategic Business Partner Mersey Care NHS Foundation Trust c/o 45 Garston Crescent Newton Le Willows St Helens Merseyside WA12 8NR

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

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Balance sheet	6
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DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The School Fund is an unincorporated charity registered with the Charity Commission (number 516935). It's rules were adopted on 17th July 1984.

Objectives and activities
The objectives of the charity are: - "advancing the education of the pupils of Durham Johnston Comprehensive School by providing and assisting in the provision of the facilities for the education (including extra curricular education) of pupils at the school not normally provided by the local authority".

The trust fund handles the finances of a variety of educational trips, events and projects. The fund also contributes to prizes and awards. Contributions are also made from the fund to assist the school in developing projects within areas such as special educational needs and the science departments, which are partially funded by the Local Education Authority. Assistance to disadvantaged pupils is provided from the fund to help ensure full participation in a wide range of activities.

Such objects are consistent with the public benefit principles outlined in the guidance issued by the Charities Commission.

Public benefit
As can be seen from the above, the trustees consider that this objectives and activities provide benefit to the children attending Durham Johnston Comprehensive School.

Achievements and performance
A summary of the major activities facilitated by the trust fund in the 2020/21 financial year is as follows:

0 Educational trips arranged;
0 Musical production staged.
0 Year 11 prom.
0 Sporting related activity, together with travel, arranged for activity not supported at the school's own facilities.
Supplementing the school library with periodicals and productions.
Facilitation of the production of the Year 11 Year Book and the 6th Form year group.

Facilitation and co-ordination of Charitable activities on behalf of national charities (6 major activities).

As a result of the Covid-19 Pandemic residential trips in the UK and abroad were cancelled (including Malaga, Battlefield, Austria, Ski, LeFevre, Elchen and Howtown) along with 5 day trips or events (including Prom, Leavers Ball, Kielder Observatory, Roman Wall, Rugby).

Financial review
Durham Johnston Comprehensive School Fund had incoming resources of £61,037 (2020: £99,883) and currently holds unrestricted funds of £34,987 (2020: £16,443).

The trustees would highlight the significant and ongoing impact of the pandemic on the operation of the private school fund.

The proposed implementation of a 1% administration charge in 2001, has again been postponed by the trustees who will review the situation and implement such an arrangement when deemed necessary.

No charge has been made for the staff time involved in the administration of the Fund, or for the staff time involved in delivering the activities provided by the Fund.

In order to ensure that the trustees fulfil their responsibilities in relation to financial reporting, the services of an accountant were employed at a cost of £630 in 2020/21. The general day to day operation of the finance function of the charity is performed by Durham Johnston Comprehensive School staff throughout the year.

Principal funding sources
The charity has a consistent income derived, in the main, from contributions from those who participate in the activities facilitated by the charity. In 2021 this totalled £891 (2020: £64,069).

Other principal funding streams are school shop income totalling £23,503 (2020: £18,407) and donations totalling £28,314 (2020: £12,954).

Since the principal funding stream of the charity is from contributions from those who participate in the activities facilitated by the charity, the trustees consider that a modest reserves policy is required. The policy is to ensure that the charity has unrestricted funds, not designated for specific purposes or otherwise committed, equivalent to not less than 2 months working expenditure. Reserves may be allowed to rise above this level to allow the trustees to authorize and undertake substantial schemes in the furtherance of the trust objectives in the future.

The trustees have assessed the major risks to which the Fund is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:
Andrew O'Sullivan (Chair)
Helen Charlton (Treasurer)
Julie Bell
Rosslyn McFadden
Michael Wright
Steven McArdle
Nick Weaver
Anne Lennon

Trustees are elected by the membership at the Annual General Meeting. The Trustees status is an automatic requirement of school Leadership Group membership.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The charity is dependent on donations for most of its income; this presents a risk however given the nature of the activities pursued and the continued change in pupils the risks are considered minimal to the ongoing work of the charity. The Charity minimizes risk as events not covered by income do not take place.

The operation of the charity relies heavily on voluntary work. The activities are managed by approximately thirty five managers together with voluntary administrative support from a further three volunteers.

The trustees' report was approved by the Board of Trustees.

A J O'Sullivan
....
Andrew O'Sullivan (Chair of Trustees)

Date: 22.06.22

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

I report to the trustees on my examination of the financial statements of Durham Johnston Comprehensive School Fund (the Fund) for the year ended 31 August 2021.

Responsibilities and basis of report
As the trustees of the Fund you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement
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 Fund as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements to be reached.

Signed.. Date 21/06/22.......................

Natasha Lee
Strategic Business Partner
Mersey Care NHS Foundation Trust
c/o 45 Garston Crescent
Newton Le Willows
St Helens
Merseyside
WA12 8NR

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income and endowments from:			
Donations and legacies	2	28,314	12,954
Charitable activities	3	891	64,069
Other trading activities	4	23,503	21,631
Investments	5	3	39
Other income	6	8,326	1,190
Total income		61,037	99,883
Expenditure on:			
Raising funds	7	19,451	15,168
Charitable activities	8	23,042	169,355
Total resources expended		42,493	184,523
Net income/(expenditure) for the year/ Net movement in funds		18,544	(84,640)
Fund balances at 1 September 2020		16,443	101,083
Fund balances at 31 August 2021		34,987	16,443

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

All income and expenditure derive from continuing activities.

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	11	-		2,120	
Cash at bank and in hand		35,617		14,923	
		35,617		17,043	
Creditors: amounts falling due within one year					
Other creditors	12	630		600	
Net current assets			34,987		16,443
Income funds					
Unrestricted funds			34,987		16,443
			34,987		16,443

The financial statements were approved by the Trustees on 22.06.22

A. J O'Sullivan

Andrew O'Sullivan
Chair of Trustees

Helen Charlton
Treasurer

1 Accounting policies

Charity information

Durham Johnston Comprehensive School Fund is an unincorporated charity, registered with the Charities Commission.

The principal address is Crossgate Moor, Durham, Co. Durham, DH1 4SU, England.

1.1 Accounting convention

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

The Fund 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 Fund. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Fund 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 once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

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

1.6 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 Accounting policies

1.7 Financial instruments

The Fund 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 Fund's balance sheet when the Fund becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	28,314	12,954

3 Charitable activities

	2021 £	2020 £
Other income	891	64,069

4 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	-	3,224
Shop income	23,503	18,407
Other trading activities	23,503	21,631

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	3	39

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Other income	8,326	1,190

7 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Other fundraising costs	5,101	170
Trading costs		
Operating charity shops	14,350	14,998
	19,451	15,168

8 Charitable activities

	School Fund 2021 £	School Fund 2020 £
Postage and stationery	-	1,003
Charitable donations	4,180	4,439
Prizes	240	-
Event expenses	943	3,091
Trip expenses	1,770	125,076
Travelling expenses	151	9,602
Equipment purchases	5,743	4,789
Social distancing costs	-	8,755
Supermarket vouchers	-	12,000
Refunds to students	9,385	-
	22,412	168,755
Share of governance costs (see note 9)	630	600
	23,042	169,355

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Accountancy-Preparation of financial statements	-	630	630	-	600	600
	-	630	630	-	600	600
Analysed between						
Charitable activities	-	630	630	-	600	600

10 Trustees

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

11 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	-	2,120

12 Other creditors falling due within one year

	2021	2020
	£	£
Accruals and deferred income	630	600

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

England & Wales - Charity number 516935

Accounts

REGISTERED CHARITY NUMBER: 516935

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 August 2020

for

Durham Johnston Comprehensive School Fund

Durham Johnston Comprehensive School
Private School Fund
c/o Crossgate Moor
Durham
DH1 4SU

Durham Johnston Comprehensive School Fund

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Durham Johnston Comprehensive School
Fund

Report of the Trustees
for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The School Fund is an unincorporated charity registered with the Charity Commission (number 516935). It's rules were adopted on 17th July 1984.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:- "advancing the education of the pupils of Durham Johnston Comprehensive School by providing and assisting in the provision of the facilities for the education (including extra curricular education) of pupils at the school not normally provided for by the local authority."

The trust fund handles the finances of a variety of educational trips, events and projects. The fund also contributes to prizes and awards. Contributions are also made from the fund to assist the school in developing projects within areas such as special educational needs and the science departments, which are partially funded by the Local Education Authority. Assistance to disadvantaged pupils is provided from the fund to help ensure full participation in a wide range of activities. This assistance is open to all pupils regardless of the financial position of their parents or guardians.

Such objects are consistent with the public benefit principles outlined in the guidance issued by the Charities Commission.

Public benefit

As can be seen from the above, the trustees consider that the objectives and activities provide benefit to the children attending Durham Johnston Comprehensive School.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A summary of the major activities facilitated by the trust fund in the 2019/20 financial year is as follows:

8 Educational trips arranged; 3 abroad and 5 within the UK.
1 Musical production staged.
1 Year 11 prom.
2 Sporting related activity, together with travel, arranged for activity not supported at the school's own facilities.
Supplementing the school library with periodicals and productions.
Facilitation of the production of the Year 11 Year Book and the 6th Form year group.

Facilitation and co-ordination of Charitable activities on behalf of national charities (6 major activities)

As a result of the Covid-19 Pandemic 7 residential trips in the UK and abroad were cancelled (Malaga, Battlefield, Austria, Ski, LeFevre, Eichen and Howtown) along with 5 day trips or events (Prom, Leavers Ball, Kielder Observatory, Roman Wall, Rugby).

FINANCIAL REVIEW

Financial position

Durham Johnston Comprehensive School Fund had incoming resources of £99,880 (2019: £405,274) and currently holds unrestricted funds of £16,443 (2019: £101,083).

The trustees would highlight the impact of the pandemic on the operation of the private school fund. Significant income has been paid to parents - who received refunds for cancelled trips and excursions (accordingly, the Trip and Event Income is stated net of such refunds). The trustees acknowledge that funds are unlikely to be replenished via insurance claims. The trustees further highlight that several benevolent contributions were made to students and parents, in the form of additional supermarket vouchers for learning resources and provision of laptops to enable continued learning at home during lockdown.

The proposed implementation of a 1% administration charge in 2001, has again been postponed by the trustees who will review the situation and implement such an arrangement when deemed necessary.

No charge has been made for the staff time involved in the administration of the trust, or for the staff time involved in delivering the activities provided by the trust.

In order to ensure that the trustees fulfil their responsibilities in relation to financial reporting, the services of an accountant were employed at a cost of £600 in 2019/20. The general day to day operation of the finance function of the charity is performed by Durham Johnston Comprehensive School staff throughout the year.

Principal funding sources

The charity has a consistent income derived, in the main, from contributions from those who participate in the activities facilitated by the charity. In 2020 this totalled £64,069 (2019: £368,574).

Other principal funding streams are school shop income totalling £18,407 (2019: £16,277) and donations totalling £12,954 (2019: £10,485).

Reserves policy

Since the principal funding stream of the charity is from contributions from those who participate in the activities facilitated by the charity, the trustees consider that a modest reserves policy is required. The policy is to ensure that the charity has unrestricted funds, not designated for specific purposes or otherwise committed, equivalent to not less than 2 months working expenditure. Reserves may be allowed to rise above this level to allow the trustees to authorize and undertake substantial schemes in the furtherance of the trust objectives in the future.

At the year end, the free reserves were roughly equal to 0.63 months working expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected by the membership at the Annual General Meeting. The Trustees status is an automatic requirement of school Leadership Group membership.

Organisational structure

The operation of the charity relies heavily on voluntary work. The activities are managed by approximately thirty five managers together with voluntary administrative support from a further three volunteers.

Risk management

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

The charity is dependent on donations for most of its income; this presents a risk however given the nature of the activities pursued and the continued change in pupils the risks are considered minimal to the ongoing work of the charity. The Charity minimizes risk as events not covered by income do not take place.

Durham Johnston Comprehensive School
Fund

Report of the Trustees
for the Year Ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
516935

Principal address
Crossgate Moor
Durham
Co. Durham
DH1 4SU

Trustees

Independent Examiner
Mrs Natasha Lee
Directorate Accountant for CAMHS
Mrs Natasha Lee
c/o 45 Garston Crescent
Newton Le Willows
WA12 8NR

Approved by order of the board of trustees on 5th July 2021 and signed on its behalf by:

A J O'Sullivan
....
A O'Sullivan - Chair of Trustee

Independent Examiner's Report to the Trustees of
Durham Johnston Comprehensive School
Fund

Independent examiner's report to the trustees of Durham Johnston Comprehensive School Fund
I report to the charity trustees on my examination of the accounts of Durham Johnston Comprehensive School Fund (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Mrs Natasha Lee
Directorate Accountant for CAMHS
c/o 45 Garston Crescent
Newton Le Willows
WA12 8NR

Date: 23/6/21

Durham Johnston Comprehensive School Fund

Statement of Financial Activities for the Year Ended 31 August 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		12,954	10,485
Charitable activities			
Trip and Event Income		64,069	368,574
Other trading activities	3	21,631	20,364
Investment income	4	39	50
Other income		1,187	5,801
Total		99,880	405,274
EXPENDITURE ON			
Raising funds		15,168	19,824
Charitable activities			
Charitable Donations		26,194	7,738
Prizes		-	12
Event Expenses		3,091	19,771
Trip Expenses		125,076	291,304
Travel Expenses		9,602	20,222
Equipment Purchases		4,789	9,324
Other		600	600
Total		184,520	368,795
NET INCOME/(EXPENDITURE)		(84,640)	36,479
RECONCILIATION OF FUNDS			
Total funds brought forward		101,083	64,604
TOTAL FUNDS CARRIED FORWARD		16,443	101,083

The notes form part of these financial statements

Durham Johnston Comprehensive School Fund

Balance Sheet
31 August 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Debtors	7	2,120	-
Cash at bank		14,923	101,683
		17,043	101,683
CREDITORS			
Amounts falling due within one year	8	(600)	(600)
NET CURRENT ASSETS		16,443	101,083
TOTAL ASSETS LESS CURRENT LIABILITIES		16,443	101,083
NET ASSETS		16,443	101,083
FUNDS	9		
Unrestricted funds		16,443	101,083
TOTAL FUNDS		16,443	101,083

The financial statements were approved by the Board of Trustees and authorised for issue on 5th July 2021 and were signed on its behalf by:

A J O'Sullivan
A O'Sullivan - Trustee

S McArdle - Trustee

H Charlton - Trustee

N Weaver - Trustee

R McFadden - Trustee

J Bell - Trustee

M Wright - Trustee

The notes form part of these financial statements

Durham Johnston Comprehensive School
Fund

Cash Flow Statement
for the Year Ended 31 August 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	(86,799)	36,429
Net cash (used in)/provided by operating activities		(86,799)	36,429
Cash flows from investing activities			
Interest received		39	50
Net cash provided by investing activities		39	50
Change in cash and cash equivalents in the reporting period		(86,760)	36,479
Cash and cash equivalents at the beginning of the reporting period		101,683	65,204
Cash and cash equivalents at the end of the reporting period		14,923	101,683

The notes form part of these financial statements

Durham Johnston Comprehensive School
Fund

Notes to the Cash Flow Statement
for the Year Ended 31 August 2020

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

	2020	2019
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(84,640)	36,479
Adjustments for:		
Interest received	(39)	(50)
Increase in debtors	(2,120)	-
Net cash (used in)/provided by operations	(86,799)	36,429

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19	Cash flow	At 31.8.20
	£	£	£
Net cash			
Cash at bank	101,683	(86,760)	14,923
	101,683	(86,760)	14,923
Total	101,683	(86,760)	14,923

1. STATUTORY INFORMATION

Durham Johnston Comprehensive School Fund is an unincorporated charity, registered with the Charities Commission. The charity's registered number and principal address can be found on page 2 of the financial statements.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

Taxation
The charity is exempt from tax on its charitable activities.

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

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

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

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	3,224	4,087
Shop income	18,407	16,277
	21,631	20,364

continued...

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	39	50

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,485
Charitable activities	
Trip and Event Income	368,574
Other trading activities	20,364
Investment income	50
Other income	5,801
Total	405,274
EXPENDITURE ON	
Raising funds	19,824
Charitable activities	
Charitable Donations	7,738
Prizes	12
Event Expenses	19,771
Trip Expenses	291,304
Travel Expenses	20,222
Equipment Purchases	9,324
Other	600
Total	368,795
NET INCOME	36,479

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund
	£
RECONCILIATION OF FUNDS	
Total funds brought forward	64,604
TOTAL FUNDS CARRIED FORWARD	101,083

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	2,120	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	600	600

9. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	101,083	(84,640)	16,443
TOTAL FUNDS	101,083	(84,640)	16,443

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	99,880	(184,520)	(84,640)
TOTAL FUNDS	99,880	(184,520)	(84,640)

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	64,604	36,479	101,083
TOTAL FUNDS	64,604	36,479	101,083

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	405,274	(368,795)	36,479
TOTAL FUNDS	405,274	(368,795)	36,479

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	64,604	(48,161)	16,443
TOTAL FUNDS	64,604	(48,161)	16,443

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	505,154	(553,315)	(48,161)
TOTAL FUNDS	505,154	(553,315)	(48,161)

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

Durham Johnston Comprehensive School
Fund

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	2020	2019
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,954	10,485
Other trading activities		
Fundraising events	3,224	4,087
Shop income	18,407	16,277
	21,631	20,364
Investment income		
Deposit account interest	39	50
Charitable activities		
Contributions	64,069	368,574
Other income		
Other Income	1,187	5,801
Total incoming resources	99,880	405,274
EXPENDITURE		
Raising donations and legacies		
Administration Costs	-	164
Other Costs	170	2,514
	170	2,678
Other trading activities		
Purchases	14,998	17,146
Charitable activities		
Postage and stationery	1,000	-
Charitable Donations	4,439	7,738
Prizes	-	12
Event Expenses	3,091	19,771
Trip Expenses	125,076	291,304
Travelling Expenses	9,602	20,222
Equipment Purchases	4,789	9,324
Social distancing costs	8,755	-
Supermarket Vouchers	12,000	-
	168,752	348,371
Support costs		
Governance costs		
Accountancy	600	600

This page does not form part of the statutory financial statements

Durham Johnston Comprehensive School Fund

Detailed Statement of Financial Activities for the Year Ended 31 August 2020

	2020 £	2019 £
Total resources expended	184,520	368,795
Net (expenditure)/income	(84,640)	36,479

This page does not form part of the statutory financial statements