

**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**

**Contents of the Financial Statements  
for the Year Ended 31 August 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Cash Flow Statement</b>	<b>7</b>
<b>Notes to the Cash Flow Statement</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 13</b>
<b>Detailed Statement of Financial Activities</b>	<b>14 to 15</b>

**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). Its 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).

**Durham Johnston Comprehensive School  
Fund**

**Report of the Trustees  
for the Year Ended 31 August 2020**

**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**

A O'Sullivan  
S McArdle  
H Charlton  
N Weaver  
Ms J Bell  
Ms R McFadden  
M Wright

**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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		12,954	10,485
<b>Charitable activities</b>			
Trip and Event Income		64,069	368,574
Other trading activities	3	21,631	20,364
Investment income	4	39	50
Other income		<u>1,187</u>	<u>5,801</u>
<b>Total</b>		<b>99,880</b>	<b>405,274</b>
 <b>EXPENDITURE ON</b>			
Raising funds		15,168	19,824
<b>Charitable activities</b>			
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		<u>600</u>	<u>600</u>
<b>Total</b>		<b>184,520</b>	<b>368,795</b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(84,640)</b>	<b>36,479</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>101,083</b>	<b>64,604</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>16,443</u></b>	<b><u>101,083</u></b>

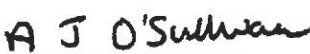
The notes form part of these financial statements

**Durham Johnston Comprehensive School  
Fund**


**Balance Sheet  
31 August 2020**

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

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

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	<u>(2,120)</u>	<u>-</u>
Net cash (used in)/provided by operations	<u>(86,799)</u>	<u>36,429</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

**Durham Johnston Comprehensive School  
Fund**

**Notes to the Financial Statements  
for the Year Ended 31 August 2020**

**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	<u>18,407</u>	<u>16,277</u>
	<u>21,631</u>	<u>20,364</u>

**Durham Johnston Comprehensive School  
Fund**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020**

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>39</u>	<u>50</u>

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

**Durham Johnston Comprehensive School  
Fund**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020**

**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	<u>2,120</u>	<u>-</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade creditors	<u>600</u>	<u>600</u>

**9. MOVEMENT IN FUNDS**

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

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

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

**Durham Johnston Comprehensive School  
Fund**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	64,604	36,479	101,083
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>64,604</u>	<u>36,479</u>	<u>101,083</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	405,274	(368,795)	36,479
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>405,274</u>	<u>(368,795)</u>	<u>36,479</u>

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 £
<b>Unrestricted funds</b>			
General fund	64,604	(48,161)	16,443
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>64,604</u>	<u>(48,161)</u>	<u>16,443</u>

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 £
<b>Unrestricted funds</b>			
General fund	505,154	(553,315)	(48,161)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>505,154</u>	<u>(553,315)</u>	<u>(48,161)</u>

**Durham Johnston Comprehensive School  
Fund**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,954	10,485
<b>Other trading activities</b>		
Fundraising events	3,224	4,087
Shop income	<u>18,407</u>	<u>16,277</u>
	21,631	20,364
<b>Investment income</b>		
Deposit account interest	39	50
<b>Charitable activities</b>		
Contributions	64,069	368,574
<b>Other income</b>		
Other Income	<u>1,187</u>	<u>5,801</u>
<b>Total incoming resources</b>	99,880	405,274
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Administration Costs	-	164
Other Costs	<u>170</u>	<u>2,514</u>
	170	2,678
<b>Other trading activities</b>		
Purchases	14,998	17,146
<b>Charitable activities</b>		
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	<u>12,000</u>	<u>-</u>
	168,752	348,371
<b>Support costs</b>		
<b>Governance costs</b>		
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	<u>184,520</u>	<u>368,795</u>
<b>Net (expenditure)/income</b>	<u><u>(84,640)</u></u>	<u><u>36,479</u></u>

This page does not form part of the statutory financial statements