Charity registration number 516935

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Julie Bell	
	Ms Rosslyn McFadden	
	Ms Catherine Robson	
	Ms H Davies	(Appointed 14 January 2025)
	Mr J Wilbraham	(Appointed 14 January 2025)
Charity number	516935	
Independent Examiner	TC Group	
	St Matthews House	
	Haugh Lane	
	Hexham	
	Northumberland	
	NE46 3PU	

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

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 2024/25 financial year is as follows:

The trust fund has supported several children to attend 6 overseas trip who may not have been able to attend without support. It has supported the school to offer several educational trips inline with the curriculum. And has helped to facilitate the School Prom and End of Term activities.

The trust has also been used to help families in need to help with uniform, food voucher and activities through the benevolent fund.

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 and a colour run to help raise for McMillian Cancer Support Charity).

Financial review

Durham Johnston Comprehensive School Fund had incoming resources of £408,166 (2024: £370,681) and currently holds unrestricted funds of £263,521 (2024: £210,142).

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 £1,350 in 2024/25. 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 2025 this totalled £396,501 (2024: £332,136).

Other principal funding streams are school shop income totalling £9,565 (2024: £23,584) and donations and legacies totalling £1,481 (2024: £8,647).

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	
Helen Charlton	(Resigned 31 August 2025)
Ms Catherine Robson	
Ms H Davies	(Appointed 14 January 2025)
Mr J Wilbraham	(Appointed 14 January 2025)

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.

Ms Rosslyn McFadden
Trustee

30 June 2026

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 2025.

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 ICAS, 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.

D. R. Hart

J Hart

TC Group

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated: 30 June 2026

DURHAM JOHNSTON COMPREHENSIVE SCHOOL FUND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	1,481	8,647
Charitable activities	3	396,501	332,136
Other trading activities	4	9,565	23,584
Investments	5	24	21
Other income	6	595	6,293
Total income		408,166	370,681
Expenditure on:			
Raising funds	7	19,161	17,901
Charitable activities	8	335,626	317,425
Total expenditure		354,787	335,326
Net income and movement in funds		53,379	35,355
Reconciliation of funds:			
Fund balances at 1 September 2024		210,142	174,787
Fund balances at 31 August 2025		263,521	210,142

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		264,871		211,366	
Creditors: amounts falling due within one year					
Other creditors	**12**	1,350		1,224	
Net current assets			263,521		210,142
Net assets excluding pension liability			263,521		210,142
The funds of the Fund					
Unrestricted funds			263,521		210,142
			263,521		210,142

The financial statements were approved by the trustees on 30 June 2026

Ms Rosslyn McFadden
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 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,481	8,647

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Activities		
Other income	396,501	332,136

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	9,565	23,584

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	24	21

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	595	6,293

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Operating charity shops	19,161	17,901

8 Expenditure on charitable activities

	School Fund 2025 £	School Fund 2024 £
Direct costs		
Charitable donations	2,767	2,308
Event expenses	24,927	60,896
Trip expenses	170,072	148,357
Travelling expenses	136,510	104,640
	334,276	316,201
Share of support and governance costs (see note 9)		
Governance	1,350	1,224
	335,626	317,425
Analysis by fund		
Unrestricted funds	335,626	317,425

9 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Independent examination	-	1,350	1,350	-	1,224	1,224
	-	1,350	1,350	-	1,224	1,224
Analysed between Charitable activities	-	1,350	1,350	-	1,224	1,224

10 Trustees

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

11 Taxation

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

12 Other creditors falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,350	1,224

13 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 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	210,142	408,166	(354,787)	263,521

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	174,787	370,681	(335,326)	210,142

14 Related party transactions

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