

DURHAM UNION SOCIETY

England & Wales · Charity number 1094676

Details

Status Registered

Legal form Other

Registered 2002-11-19

Register [View on the Charity Commission register](#)

Contact

Address 10 Archery Rise
Durham
DH1 4LA

Phone 0191 3843724

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Website dus.org.uk

Activities

Objects: TO ADVANCE EDUCATION THROUGH THE STAGING OF DEBATES AND TO EDUCATE ITS MEMBERS IN THE ART OF DEBATING AND TO STIMULATE INTELLIGENT DISCUSSION AMONG ITS MEMBERS; TO PROVIDE, IN THE INTERESTS OF SOCIAL WELFARE OF ITS STUDENT MEMBERS, FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION, BEING FACILITIES (I) WHICH WILL IMPROVE THEIR CONDITIONS OF LIFE BY ENABLING THEM TO PARTICIPATE IN THE INTELLECTUAL, SOCIAL AND OTHER ACTIVITIES OF OR CONNECTED WITH DURHAM UNIVERSITY, AND (II) OF WHICH THEY HAVE NEED BY REASON OF THEIR BEING STUDENTS.

Activities: To educate the members of the charity in the art of public speaking and debate; to represent the University at competitive debate; to educate and entertain members by the bringing of speakers to the Society; to provide members with social events and with a place to meet.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People

Geography

- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£149,080	£156,294	-	-
2024-06-30	£131,966	£130,112	-	-
2023-06-30	£132,343	£145,408	-	-
2022-06-30	£74,104	£79,689	-	-
2021-06-30	£81,805	£50,821	-	-

Trustees

Name	Role	Appointed
JONATHAN MICHAEL MORELAND	Chair	2014-02-17
Adriano Lopez de Onate		2025-10-01
David Jackson		2013-07-02
Dr NIGEL MARTIN		2024-11-19
Ian Alastair Keddie		2017-02-06
JOHN KELSEY		2014-02-17
SUSAN SHAW		2014-02-17

DURHAM UNION SOCIETY

England & Wales - Charity number 1094676

Accounts

REGISTERED CHARITY NUMBER: 1094676

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2025
for
Durham Union Society**

Durham Union Society

**Contents of the Financial Statements
for the Year Ended 30 June 2025**

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Durham Union Society

Report of the Trustees for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society's aims are set out in its constitution. Its primary aim is 'to educate its members in the art of public speech and debate; to represent the University at competitive debate; to educate and entertain its members by the bringing of speakers to the Society; to provide its members with social events and with a place to meet'.

Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Society's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Society should undertake.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Over the past twelve months, the Durham Union Society (DUS) has continued to provide events and opportunities for its members in accordance with its aims. The Society's range of activities include:

- Formal debates
- Address speakers
- Social events
- Recreational activities

Formal Debates

The Society has held 17 Formal debates over the last twelve months. These included debates on Journalism, Culture, Religion, Terrorism, NHS - Transgender Rights, Environmental Issues and Politics. Debates give our members the opportunity to hear experts speak on a variety of issues every week during term-time.

Address Speakers

Individual addresses are given by eminent speakers who express their views or share their experiences. During the last 12 months we have had 22 Addresses from Politicians, Authors, Ambassadors, Aristocrats, Journalists, Activists, Broadcasters, Scientists, TV Personalities, Economists, members of the Clergy and Justices.

Social Events and Recreational Facilities

Over the last year, the Society has held a Casablanca themed Michaelmas Ball at Walworth Castle and an Epiphany Ball at The Vermont Hotel and the annual Garden Party which were all very well attended. Other social events included the annual Christmas Party, an Escape Room event, a Halloween event, a Go Karting event, a Farmers Barn Dance evening, a Valentines event, a Boat Party and a Puppy Welfare day which were all very well attended. Union Socials are unique in transcending Durham's traditional College divide and offer a place for students across the University to meet. The Society continues to run our North Bailey Club which hosts events and has a bar open every night.

Durham Union Society

Report of the Trustees for the Year Ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

Competitive debating

Training

- Training methods were reformed to further debater development and the Society has seen records levels of recruitment and engagement.
- Intermediate Sessions were moved to Tuesdays with the Advanced Session. This was to allow Intermediate debaters to attend the seminars given by our external coach, and to free up Thursdays for a further sparring session (this was to bring Durham in line with some of the best societies, like LSH and Edinburgh, who debate twice a week). The aim with this move was also to build stronger ties within the debate community,
- There was an increase in engagement across our 3 training schemes, particularly the Novice stream - numbers have ranged between 30 and 60 people, with over 100 people attending the initial "Taster and Tryout" session.
- We received training from Ana Coman, a world-champion debater from Romania, due to our previous coach being unable to make the time commitments. An improvement in this area would be sustaining consistent engagement with her sessions across the training schemes.

Competitions Hosted

Durham IV : Hosted from the 23rd to the 24th of November 2024. This was the largest Durham IV since pre-Covid times, with attendance increasing to 44 teams (up from 25 in 2023). The competition was immensely successful, providing us with our largest profit from the IV since before the Pandemic.

Durham Schools: Durham Schools was hosted from the 29th to the 30th of March 2025. This was in spite of significant challenges, with the competition not guaranteed to take place at the start of Epiphany. This was due to the society being told by the university that we could not use rooms we had booked in Grey College to host students and so were forced to seek accommodation in local hotels. Safeguarding policies and the short notice meant that we had to book multiple hotels at varying prices. Despite this, the competition was a huge success, generating £4,877.25 profit and being attended by 73 teams. The hosting of the event was relatively straightforward, and received overwhelmingly positive feedback from teachers and students.

o The primary mechanisms through which we can improve the competition for next year would be through a) gaining clarity on the provision of university accommodation more in advance than in comparison to last year, and b) increasing the attendance and accessibility for non-fee-paying schools. To this end, we have already been liaising with Event Durham and are looking into booking hotels shortly in order to circumvent the last-minute booking fees we encountered this year. We have also received an offer of partnership from the John Locke Institute. They have offered £8,000 in return for collaboration on motions and advertising opportunities. We aim to use all this money to offer bursaries for state schools and will be working with the JLI on bursary/scholarship proposals.

Competitions Attended

Domestic: There was increased attendance at domestic competitions, with there being significant improvements in performance from last year. We attended Manchester Novices, Bogwall Novices (St-Andrews), LSE IV, Cambridge IV, SSDC Pro-am, KCL Open, LSE Open, Trinity Open, Zagreb Pre-EUDC, Glasgow Summer Cup, and Imperial Pre-EUDC.

o Notable performances include: 2 teams reaching the Manchester Novices gold finals, with one judge breaking and judging the other final, 1 team reaching the Bogwall Novices semi-finals, winning the Novice Final at LSE IV (one of the UK's toughest debate competitions), reaching the ESL Final at Cambridge IV, 1 team reaching the SSDC Pro-am final, multiple teams reaching the knockout stages at the KCL Open and LSE Open, and 1 team reaching the quarter-finals at Zagreb Pre-EUDC.

Glasgow EUDC 2024: We sent two teams and one judge, with our teams finishing on 14 and 15 points respectively - a massive achievement given that they narrowly missed out on the knockout rounds, with this being Durham's best performance since before Covid. Our best speaker finished 143rd out of 370 speakers.

Debating Workshops

New students are offered the chance to learn the art of debate from our competitive debaters in Novice Workshops. This teaches them both the format and skills for debating, but more generally, improves their confidence and public speaking abilities. Following the Novice Workshops we also run Intermediate and Advances sessions for our more experienced debaters. These advanced workshops expand the member's knowledge and analysis of a wide range of issues and topics

Schools Outreach and Charity

The DUS works hard to encourage growth in debating in local schools and also hosted a sponsored a 24hr charity debate, .

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

Students have run workshops and judged school competitions to ensure that we do our best to make a positive impact upon local communities. As mentioned, we also run a highly successful schools competition with competitors from abroad travelling to the UK specifically to take part.

FINANCIAL REVIEW

Financial Activities

During the year the Charity's gross income rose by £17,114 overall, with increases in subscriptions £7,922, and Alumni Donation £5,609 being offset to some extent by a reduction in Donations £2,303 and contribution towards staff salaries from Durham University £644.

Expenditure increased overall by £26,184 mainly due to increase in events of £15,755, wages £6,279 and independent examiner's fees of £360

Overall, therefore, the Charity incurred a deficit of £7,214 for the year compared to a surplus of £1,854 in the year previous. Reserves at the end of the year, therefore decreased slightly to £140,136.

Reserves Policy

The present level of funding is adequate to support the continuation of the aims and objectives of the Society, and the Trustees consider the financial position of the Charity to be satisfactory. Available funds are adequate to cover management and support costs of the Society over the coming year. The Trustees actively review the major risks the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have established systems to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Society's governing document is a declaration of trust dated 18 July 2002 as amended by supplemental deed dated 7 October 2002 and the constitution adopted on 24 January 2005 as amended by changes adopted February 2008 and November 2008 and further amended by changes adopted in July 2016.

Organisational Structure

On a day to day basis, the Office Manager is responsible for maintaining financial records and management of the office. The President interprets the rules of the Society and is ultimately responsible for the furthering of the Society's aims by exercising due leadership, by the calling of Ordinary General Meetings of the Society and by the provision and ultimate control of appropriate events and facilities. The President is elected to serve for a period of one academic term by secret ballot of the members in residence.

The Finance Committee, elected at a general meeting, scrutinise the Society's accounts on behalf of the members and assist in their administration.

The Trustees have ultimate authority in the Society, subject only to the Deed of Trust.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1094676

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2025

Principal address

10 Archery Rise
Durham
Co Durham
DH1 4LA

Trustees

J M Moreland
A L de Onate (appointed 01.10.2025)
Dr N Martin (appointed 19.11.2024)
D Jackson
J Kelsey
S Shaw
G E Willmore (resigned 06.08.2025)
I A Keddie

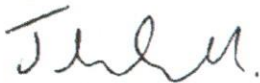
Independent Examiner

Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

Bankers

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Approved by order of the board of trustees on 27 March 2026 and signed on its behalf by:



J M Moreland - Trustee

**Independent Examiner's Report to the Trustees of
Durham Union Society**

Independent examiner's report to the trustees of Durham Union Society

I report to the charity trustees on my examination of the accounts of Durham Union Society (the Trust) for the year ended 30 June 2025.

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.



Gary Ellis BA BFP FCA

Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

27 March 2026

Durham Union Society

**Statement of Financial Activities
for the Year Ended 30 June 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	90,410	79,826
Charitable activities			
Room hire		554	750
Equipment and facility useage		(3,028)	18
Other income		5,019	385
Other trading activities	4	54,633	50,727
Investment income	5	1,492	260
Total		149,080	131,966
 EXPENDITURE ON			
Raising funds	6	94,547	80,394
Charitable activities			
Equipment and facility useage	7	61,747	49,718
Total		156,294	130,112
NET INCOME/(EXPENDITURE)		(7,214)	1,854
 RECONCILIATION OF FUNDS			
Total funds brought forward		147,350	145,496
TOTAL FUNDS CARRIED FORWARD		140,136	147,350
 CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			


The notes form part of these financial statements

Durham Union Society

**Balance Sheet
30 June 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	13	1,416	1,665
CURRENT ASSETS			
Stocks	14	187	1,025
Debtors	15	31,518	35,910
Cash at bank and in hand		110,168	112,254
		<u>141,873</u>	<u>149,189</u>
CREDITORS			
Amounts falling due within one year	16	(3,153)	(3,504)
NET CURRENT ASSETS		<u>138,720</u>	<u>145,685</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		140,136	147,350
NET ASSETS		<u>140,136</u>	<u>147,350</u>
FUNDS			
Unrestricted funds	17	140,136	147,350
TOTAL FUNDS		<u>140,136</u>	<u>147,350</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2026 and were signed on its behalf by:



J M Moreland - Trustee

Durham Union Society

Notes to the Financial Statements for the Year Ended 30 June 2025

1. STATUTORY INFORMATION

Durham Union Society is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Charity Information page.

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) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Tangible fixed assets are measured at cost less any depreciation and impairment.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

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.

All funds held at 30 June 2025 and 30 June 2024 together with all transactions in these years were unrestricted.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Due to the non-complex nature of the charities operations and balance sheet, in the opinion of the trustees there are no key judgements or estimation uncertainties that need to be considered when preparing the financial statements.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Alumni donations	8,565	2,956
Donation from North Bailey Club	31,332	33,635
Subscriptions	41,597	33,675
Contribution towards staff salaries from Durham University	8,916	9,560
	<u>90,410</u>	<u>79,826</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Tournaments	28,202	29,733
Events - President's account	26,431	20,994
	<u>54,633</u>	<u>50,727</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	1,492	260
	<u>1,492</u>	<u>260</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Term card	4,715	4,551
	<u> </u>	<u> </u>

Other trading activities

	2025	2024
	£	£
Opening stock	1,025	951
Closing stock	(187)	(1,025)
Tournaments	29,985	32,433
Debates	26,480	26,710
Events	32,529	16,774
	<u>89,832</u>	<u>75,843</u>
Aggregate amounts	<u>94,547</u>	<u>80,394</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Equipment and facility usage	249	61,498	61,747
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Depreciation	249	196
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	2025	2024
	£	£
Management	58,920	47,783
Finance	2,578	1,739
	<u>61,498</u>	<u>49,522</u>

Management costs include Independent examiner's fees of £3,120 (2024:£2,760).

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	36,099	29,820
Social security costs	2,406	3,327
Other pension costs	6,510	6,233
	<u>45,015</u>	<u>39,380</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	79,826
Charitable activities	
Room hire	750
Equipment and facility useage	18
Other income	385
Other trading activities	50,727
Investment income	260
Total	<u>131,966</u>
EXPENDITURE ON	
Raising funds	80,394
Charitable activities	
Equipment and facility useage	49,718
Total	<u>130,112</u>
NET INCOME	1,854
RECONCILIATION OF FUNDS	
Total funds brought forward	145,496

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

12.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
			147,350
			147,350
13.	TANGIBLE FIXED ASSETS		Fixtures and fittings £
	COST		
	At 1 July 2024 and 30 June 2025		6,694
	DEPRECIATION		
	At 1 July 2024		5,029
	Charge for year		249
	At 30 June 2025		5,278
	NET BOOK VALUE		
	At 30 June 2025		1,416
	At 30 June 2024		1,665
14.	STOCKS		
		2025	2024
		£	£
	Stocks	187	1,025
		187	1,025
15.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Trade debtors	186	400
	Other debtors	31,332	33,635
	Prepayments	-	1,875
		31,518	35,910

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	351
Accrued expenses	3,153	3,153
	<u>3,153</u>	<u>3,504</u>

17. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	147,350	(7,214)	140,136
TOTAL FUNDS	<u>147,350</u>	<u>(7,214)</u>	<u>140,136</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	149,080	(156,294)	(7,214)
TOTAL FUNDS	<u>149,080</u>	<u>(156,294)</u>	<u>(7,214)</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	145,496	1,854	147,350
TOTAL FUNDS	<u>145,496</u>	<u>1,854</u>	<u>147,350</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	131,966	(130,112)	1,854
TOTAL FUNDS	<u>131,966</u>	<u>(130,112)</u>	<u>1,854</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

17. MOVEMENT IN FUNDS - continued

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	145,496	(5,360)	140,136
TOTAL FUNDS	<u>145,496</u>	<u>(5,360)</u>	<u>140,136</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 £
Unrestricted funds			
General fund	281,046	(286,406)	(5,360)
TOTAL FUNDS	<u>281,046</u>	<u>(286,406)</u>	<u>(5,360)</u>

General fund - these funds represent the unrestricted resources available for the general work of the charity.

18. RELATED PARTY DISCLOSURES

During the year Durham Union Society received a donation of £31,332 (2024: £33,635) from North Bailey Club. Durham Union Society was due £31,332 (2024: £33,635) from North Bailey Club at the year end. North Bailey Club have the same trustees.

DURHAM UNION SOCIETY

England & Wales - Charity number 1094676

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
Durham Union Society**

Durham Union Society

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Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society's aims are set out in its constitution. Its primary aim is 'to educate its members in the art of public speech and debate; to represent the University at competitive debate; to educate and entertain its members by the bringing of speakers to the Society; to provide its members with social events and with a place to meet'.

Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Society's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Society should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the past twelve months, the Durham Union Society (DUS) has continued to provide events and opportunities for its members in accordance with its aims. The Society's range of activities include:

- Formal debates
- Address speakers
- Social events
- Recreational activities

Formal Debates

The Society has held 18 formal debates over the last twelve months. These included debates on journalism, migration, the military, women's rights, tuition fees, nuclear weapons, assisted dying, climate crisis, God, private schools and politics. Debates give our members the opportunity to hear experts speak on a variety of issues every week during term-time.

Address Speakers

Individual addresses are given by eminent speakers who express their views or share their experiences. During the last 12 months we have had 35 addresses from politicians, authors, ambassadors, aristocrats, journalists, activists, broadcasters, scientists, TV personalities, economists and members of the clergy and justices.

Social Events and Recreational Facilities

Over the last year, the Society has held a Michaelmas Ball at Beamish Hall and an Epiphany Ball at Durham Town Hall and the annual Garden Party which were all very well attended. Other social events included the annual Christmas party, a 70's themed social, a Halloween event, a dodgeball event, a wild west evening, a Valentines event, an Olympics celebration and a boat party which were very well attended. Union socials are unique in transcending Durham's traditional college divide and offer a place for students across the university to meet. The society continues to run our North Bailey Club which hosts events and has a bar open every night.

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2024

ACHIEVEMENT AND PERFORMANCE

Competitive debating

Training

- There was an increase in engagement across our 3 training schemes, particularly the novice stream - 15 still attended the final session as opposed to 3 last year, with over 40 joining the first few sessions in Michaelmas.
- The advanced training stream continued to receive training from Dylan McCarthy, the 2022 European Champion. In improvement in this area would be the attending of these sessions by those from the Intermediate Stream.

Competitions Hosted

Durham IV : hosted in late November and attended by 25 teams. The competitions, despite initial difficulties with organisation, was successful in turning a profit and enhancing Durham's reputation amongst the wider debating community - both with regards to its quality of debating and post-debate socials.

Durham Schools: hosted in late March and attended by over 90 teams from 24 schools. It was an incredible success, turning £7,000 profit and establishing the tournament as one of the UK's best. The latter was due to implementing lessons learnt from the previous year, which suffered from being organised too late and the Society lacking seniors experienced in running competitions of this nature. The main improvements were to the quality of judging offered and smaller initiatives that ensured the wellbeing of participants, such as the provision of praying spaces for those observing Ramadan and provisions for those who suffered with visual impairments.

Competitions Attended

Domestic: There were increased attendance at domestic competitions, with there being significant improvements from last year. We attended the Edinburgh Cup, LSE IV, Manchester Novices, Amsterdam Open, SSDC Pro-am, Trinity IV, Manchester IV, LSE Open, Trinity Open, Rotterdam Open, Imperial Pre-EUDC and Glasgow Summer Cup competitions. Notable performances include reaching the semi-finals at the Edinburgh Cup, Amsterdam open, Durham IV, and the ESL Finals at the LSE IV.

Black Sea EUDC 2023: We sent two teams, with one finishing on 12 and the other 8 points. This was a great achievement given that all teams were Novices and our teams only finished on 11 and 6 points at the last International Tournament. Our best speaker finished 218th out of 310 speakers.

Vietnam WUDC 2024: We sent two teams and a judge, with one finishing on 15 and the other 16. This was incredible, given that 18 points are required to 'break' (make the knockout rounds). For one team, it came to the final preliminary round. Our best speaker finished 225th out of 599 speakers.

Debating Workshops

New students are offered the chance to learn the art of debate from our competitive debaters in Novice Workshops. This teaches them both the format and skills for debating, but more generally, improves their confidence and public speaking abilities. Following the Novice Workshops we also run Intermediate and Advances sessions for our more experienced debaters. these advanced workshops expand the member's knowledge and analysis of a wide range of issues and topics

Schools Outreach and Charity

The DUS works hard to encourage growth in debating in local schools and also hosted a sponsored a 24hr charity debate, .

Students have run workshops and judged school competitions to ensure that we do our best to make a positive impact upon local communities. As mentioned, we also run a highly successful schools competition with competitors from abroad travelling to the UK specifically to take part.

Durham Union Society

Report of the Trustees for the Year Ended 30 June 2024

FINANCIAL REVIEW

Financial Activities

During the year the Charity's gross income decreased by £377 overall, with increases in subscriptions of £4,948 Tournaments £1,064, and Donations £4,385 being offset to some extent by a decrease in Sponsorship £2,400, and Events £6,414.

Expenditure decreased overall by £15,296.

Overall, the Charity achieved a surplus of £1,854 for the year compared to a deficit of £13,065 in the year previous. Reserves at the end of the year, increased to £147,350.

Reserves Policy

The present level of funding is adequate to support the continuation of the aims and objectives of the Society, and the Trustees consider the financial position of the Charity to be satisfactory. Available funds are adequate to cover management and support costs of the Society over the coming year. The Trustees actively review the major risks the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have established systems to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Society's governing document is a declaration of trust dated 18 July 2002 as amended by supplemental deed dated 7 October 2002 and the constitution adopted on 24 January 2005 as amended by changes adopted February 2008 and November 2008 and further amended by changes adopted in July 2016.

Organisational Structure

On a day to day basis, the Office Manager is responsible for maintaining financial records and management of the office. The President interprets the rules of the Society and is ultimately responsible for the furthering of the Society's aims by exercising due leadership, by the calling of Ordinary General Meetings of the Society and by the provision and ultimate control of appropriate events and facilities. The President is elected to serve for a period of one academic term by secret ballot of the members in residence.

The Finance Committee, elected at a general meeting, scrutinise the Society's accounts on behalf of the members and assist in their administration.

The Trustees have ultimate authority in the Society, subject only to the Deed of Trust.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1094676

Principal address

Pemberton Building
Palace Green
Durham
Co Durham
DH1 3EP

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2024

Trustees

J M Moreland
D Jackson
J Kelsey
S Shaw
G E Willmore
I A Keddie

Independent Examiner

Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

Bankers

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Approved by order of the board of trustees on 22 November 2024 and signed on its behalf by:



J M Moreland - Trustee

**Independent Examiner's Report to the Trustees of
Durham Union Society**

Independent examiner's report to the trustees of Durham Union Society

I report to the charity trustees on my examination of the accounts of Durham Union Society (the Trust) for the year ended 30 June 2024.

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.



Gary Ellis BA BFP FCA

Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

22 November 2024

Durham Union Society

**Statement of Financial Activities
for the Year Ended 30 June 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	79,826	75,517
Charitable activities			
Room hire		750	120
Equipment and facility useage		18	39
Other income		385	559
Other trading activities	4	50,727	56,077
Investment income	5	260	31
Total		131,966	132,343
EXPENDITURE ON			
Raising funds	6	80,394	92,318
Charitable activities			
Equipment and facility useage	7	49,718	53,454
Other		-	(364)
Total		130,112	145,408
NET INCOME/(EXPENDITURE)		1,854	(13,065)
RECONCILIATION OF FUNDS			
Total funds brought forward		145,496	158,561
TOTAL FUNDS CARRIED FORWARD		147,350	145,496

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Durham Union Society

**Balance Sheet
30 June 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	13	1,665	518
CURRENT ASSETS			
Stocks	14	1,025	952
Debtors	15	35,910	29,346
Cash at bank and in hand		112,254	120,138
		<u>149,189</u>	<u>150,436</u>
CREDITORS			
Amounts falling due within one year	16	(3,504)	(5,458)
		<u>145,685</u>	<u>144,978</u>
NET CURRENT ASSETS			
		<u>147,350</u>	<u>145,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>147,350</u>	<u>145,496</u>
NET ASSETS			
		<u>147,350</u>	<u>145,496</u>
FUNDS			
Unrestricted funds	17	147,350	145,496
		<u>147,350</u>	<u>145,496</u>
TOTAL FUNDS			
		<u>147,350</u>	<u>145,496</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2024 and were signed on its behalf by:



J M Moreland - Trustee

The notes form part of these financial statements

Durham Union Society

**Notes to the Financial Statements
for the Year Ended 30 June 2024**

1. STATUTORY INFORMATION

Durham Union Society is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Charity Information page.

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) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Tangible fixed assets are measured at cost less any depreciation and impairment.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

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.

All funds held at 30 June 2024 and 30 June 2023 together with all transactions in these years were unrestricted.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Due to the non-complex nature of the charities operations and balance sheet, in the opinion of the trustees there are no key judgements or estimation uncertainties that need to be considered when preparing the financial statements.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Sponsorship	-	2,400
Alumni donations	2,956	5,295
Donation from North Bailey Club	33,635	29,250
Subscriptions	33,675	28,727
Contribution towards staff salaries from Durham University	9,560	9,845
	79,826	75,517

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Tournaments	29,733	28,669
Events - President's account	20,994	27,408
	50,727	56,077

5. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	260	31
	260	31

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Term card	4,551	4,540
	<u> </u>	<u> </u>

Other trading activities

	2024	2023
	£	£
Opening stock	951	-
Closing stock	(1,025)	(951)
Tournaments	32,433	29,224
Debates	26,710	34,898
Events	16,774	24,607
	<u> </u>	<u> </u>
	75,843	87,778
	<u> </u>	<u> </u>

Aggregate amounts	80,394	92,318
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Equipment and facility useage	196	49,522	49,718
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Depreciation	196	92
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	2024	2023
	£	£
Management	47,783	51,185
Finance	1,739	2,178
	<u> </u>	<u> </u>
	49,522	53,362
	<u> </u>	<u> </u>

Management costs include Independent examiner's fees of £2,760 (2023:£2,640).

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	29,820	25,795
Social security costs	3,327	2,732
Other pension costs	6,233	7,113
	<u>39,380</u>	<u>35,640</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	75,517
Charitable activities	
Room hire	120
Equipment and facility useage	39
Other income	559
Other trading activities	56,077
Investment income	31
Total	<u>132,343</u>
EXPENDITURE ON	
Raising funds	92,318
Charitable activities	
Equipment and facility useage	53,454
Other	(364)
Total	<u>145,408</u>
NET INCOME/(EXPENDITURE)	<u>(13,065)</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

12.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	RECONCILIATION OF FUNDS		
	Total funds brought forward		158,561
	TOTAL FUNDS CARRIED FORWARD		<u>145,496</u>
13.	TANGIBLE FIXED ASSETS		Fixtures and fittings £
	COST		
	At 1 July 2023		5,351
	Additions		1,343
	At 30 June 2024		<u>6,694</u>
	DEPRECIATION		
	At 1 July 2023		4,833
	Charge for year		196
	At 30 June 2024		<u>5,029</u>
	NET BOOK VALUE		
	At 30 June 2024		<u>1,665</u>
	At 30 June 2023		<u>518</u>
14.	STOCKS		
		2024	2023
		£	£
	Stocks	1,025	952
		<u>1,025</u>	<u>952</u>
15.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Trade debtors	400	45
	Other debtors	33,635	29,301
	Prepayments	1,875	-
		<u>35,910</u>	<u>29,346</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	351	2,305
Accrued expenses	3,153	3,153
	<u>3,504</u>	<u>5,458</u>

17. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	145,496	1,854	147,350
	<u>145,496</u>	<u>1,854</u>	<u>147,350</u>
TOTAL FUNDS	<u>145,496</u>	<u>1,854</u>	<u>147,350</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	131,966	(130,112)	1,854
	<u>131,966</u>	<u>(130,112)</u>	<u>1,854</u>
TOTAL FUNDS	<u>131,966</u>	<u>(130,112)</u>	<u>1,854</u>

Comparatives for movement in funds

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	158,561	(13,065)	145,496
	<u>158,561</u>	<u>(13,065)</u>	<u>145,496</u>
TOTAL FUNDS	<u>158,561</u>	<u>(13,065)</u>	<u>145,496</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,343	(145,408)	(13,065)
	<u>132,343</u>	<u>(145,408)</u>	<u>(13,065)</u>
TOTAL FUNDS	<u>132,343</u>	<u>(145,408)</u>	<u>(13,065)</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

17. MOVEMENT IN FUNDS - continued

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	158,561	(11,211)	147,350
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>158,561</u>	<u>(11,211)</u>	<u>147,350</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 £
Unrestricted funds			
General fund	264,309	(275,520)	(11,211)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>264,309</u>	<u>(275,520)</u>	<u>(11,211)</u>

General fund - these funds represent the unrestricted resources available for the general work of the charity.

18. RELATED PARTY DISCLOSURES

During the year Durham Union Society received a donation of £33,635 (2023: £29,250) from North Bailey Club. Durham Union Society was due £33,635 (2023: £29,250) from North Bailey Club at the year end. North Bailey Club have the same trustees.

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2024**

	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sponsorship	-	2,400
Alumni donations	2,956	5,295
Donation from North Bailey Club	33,635	29,250
Subscriptions	33,675	28,727
Contribution towards staff salaries from Durham University	9,560	9,845
	79,826	75,517
Other trading activities		
Tournaments	29,733	28,669
Events - President's account	20,994	27,408
	50,727	56,077
Investment income		
Bank interest	260	31
Charitable activities		
Room hire	750	120
Miscellaneous receipts	403	598
	1,153	718
Total incoming resources	131,966	132,343
EXPENDITURE		
Raising donations and legacies		
Term card	4,551	4,540
Other trading activities		
Opening stock	951	-
Tournaments	32,433	29,224
Debates	26,710	34,898
Events	16,774	24,607
Closing stock	(1,025)	(951)
	75,843	87,778
Charitable activities		
Depreciation of tangible fixed assets	196	92
Other		
Bad Debts	-	(364)

This page does not form part of the statutory financial statements

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2024**

	2024 Unrestricted funds £	2023 Total funds £
Support costs		
Management		
Wages	29,820	25,795
Social security	3,327	2,732
Pensions	6,233	7,113
Independent examiner's fees	2,760	2,640
Insurance	1,143	1,053
Telephone	320	290
Postage and stationery	234	156
Other office costs	639	1,958
Repairs	1,071	7,608
Photocopier expenses	2,236	1,839
	47,783	51,184
 Finance		
Sundries	230	120
Bank charges	1,509	2,058
	1,739	2,178
 Total resources expended	130,112	145,408
 Net income	1,854	(13,065)

This page does not form part of the statutory financial statements

DURHAM UNION SOCIETY

England & Wales - Charity number 1094676

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2023
for
Durham Union Society**

Durham Union Society

**Contents of the Financial Statements
for the Year Ended 30 June 2023**

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Durham Union Society

Report of the Trustees for the Year Ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society's aims are set out in its constitution. Its primary aim is 'to educate its members in the art of public speech and debate; to represent the University at competitive debate; to educate and entertain its members by the bringing of speakers to the Society; to provide its members with social events and with a place to meet'.

Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Society's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Society should undertake.

Durham Union Society

Report of the Trustees for the Year Ended 30 June 2023

ACHIEVEMENT AND PERFORMANCE

Over the past twelve months, the Durham Union Society (DUS) has continued to provide events and opportunities for its members in accordance with its aims. The Society's range of activities include:

- Formal debates
- Address Speakers
- Social Events
- Recreational Activities

Formal Debates

The Society has held 20 Formal debates over the last twelve months on Capitalism, Islam, C of E, Iran, Politics, Ukraine, Veganism, Gender Equality, Social Media, Lethal Weapons, Drugs, Commonwealth, BBC and Democracy. Debates give our members the opportunity to hear experts speak on a variety of issues every week during term-time.

Address Speakers

Individual addresses are given by eminent speakers who express their views or share their experiences. During the last 12 months we have had 30 Addresses from Politicians, Authors, Ambassadors, Aristocrats, Journalists, Activists, Broadcasters, Scientists, TV Personalities, Economists and Justices.

Social Events and Recreational Facilities

Over the last year, the Society has held a Michaelmas Ball at Beamish Hall and an Epiphany Ball at and Ramside Hall the annual Garden Party which all sold out. Other social events included the annual Christmas Party, a Lunar New Year event, a Wine & Cheese evening, Coronation celebration, Round the World themed event and a Boat Party which were all well attended. Union Socials are unique in transcending Durham's traditional College divide and offer a place for students across the University to meet. The society continues to run our North Bailey Club which hosts event and has a bar open every night.

Competitive Debating

This past year has seen high levels of engagement in our 3 streams of debate training. We have hosted 3 in-person competitions, the Durham IV, Durham Schools, and the Durham Open, which have all boosted our reputation on the national circuit. We have also competed at Zagreb EUDC, the LSE Pro-Am, UCL Winter Pro-Am, LSE Open, St Andrews Open, WUDC Madrid & Trinity Open. Durham IV - hosted November 2022 with 32 teams. Durham Schools 2023 - hosted March 2023 with 100 teams from 28 schools, including 25 teams from state schools which made it the world's largest residential secondary-school level debating competition. Durham Open 2023 - hosted June 2023, with 16 teams from a range of institutions as well as debating alumni.

Competitions attended

Zagreb EUDC 2022

Our best performing team finished with 14 points, narrowly missing the break, but finished 65th of 153 teams. Both team members tied at the 110th place out of 306 speakers.

UCL Winter Pro-Am 2022

Our best performing team came 6th of 25 Open teams and broke to the Silver Finals. One of the team came 10th of 49 Open Speakers and the other came 6th of 30 Novice Speakers.

LSE Open 2023

Our best performing team finished 42nd of 65 Open Teams and 9th of 22 Pro-AM teams. One of the team finished 55th of 128 Open Speakers and the others finished joint 13th of 32 Novice Speakers.

St Andrews Open 2023

Our best performing team finished 12th of 17 Open Teams. Our top speaker finished 22nd of 33 Open Speakers and another finished 7th of 15 Novice Speakers.

WUDC Madrid 2023

Our best performing team finished 195th of 260 Open Teams. One of the team finished 336th of 519 Open Speakers.

Trinity Open 2023

Our best performing team broke the Pro-Am Final. They came 17th of 44 Open Teams and 3rd of 17 Pro-Am Teams.

Debating Workshops

New students are offered the chance to learn the art of debate from our competitive debaters in Novice Workshops. This teaches them both the format and skills for debating, but more generally, improves their confidence and public speaking abilities. Following the Novice Workshops we also run Intermediate and Advances sessions for our more experienced debaters. These advanced workshops expand the member's knowledge and analysis of a wide range of issues and topics

Durham Union Society

Report of the Trustees for the Year Ended 30 June 2023

Schools Outreach and Charity

The DUS works hard to encourage growth in debating in local schools and also hosted a sponsored a 24hr charity debate, with proceeds in aid of Durham Food Bank.

Students have run workshops and judged school competitions to ensure that we do our best to make a positive impact upon local communities. As mentioned, we also run a highly successful schools competition with competitors from abroad travelling to the UK specifically to take part.

FINANCIAL REVIEW

Financial Activities

During the year the Charity's gross income rose by £58,239 overall, with increases in subscriptions £13,648, Tournaments £28,669, Events £7,756, Sponsorship £2,400 and Donations £18,498 being offset to some extent by a decrease in Room Hire £5, Miscellaneous receipts £1,330 and the Gov. Job Retention Scheme £3,652.

Expenditure increased overall by £65,719 mainly due to restart of all social events £5,624, debates £23,828 and tournaments £29,224.

Overall, therefore, the Charity incurred a deficit of £13,065 for the year compared to a deficit of £5,585 in the year previous. Reserves at the end of the year, therefore decreased to £145,496.

Reserves Policy

The present level of funding is adequate to support the continuation of the aims and objectives of the Society, and the Trustees consider the financial position of the Charity to be satisfactory. Available funds are adequate to cover management and support costs of the Society over the coming year. The Trustees actively review the major risks the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have established systems to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Society's governing document is a declaration of trust dated 18 July 2002 as amended by supplemental deed dated 7 October 2002 and the constitution adopted on 24 January 2005 as amended by changes adopted February 2008 and November 2008 and further amended by changes adopted in July 2016.

Organisational Structure

On a day to day basis, the Office Manager is responsible for maintaining financial records and management of the office. The President interprets the rules of the Society and is ultimately responsible for the furthering of the Society's aims by exercising due leadership, by the calling of Ordinary General Meetings of the Society and by the provision and ultimate control of appropriate events and facilities. The President is elected to serve for a period of one academic term by secret ballot of the members in residence.

The Finance Committee, elected at a general meeting, scrutinise the Society's accounts on behalf of the members and assist in their administration.

The Trustees have ultimate authority in the Society, subject only to the Deed of Trust.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1094676

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2023

Principal address
Pemberton Building
Palace Green
Durham
Co Durham
DH1 3EP

Trustees
J M Moreland
D Jackson
J Kelsey
S Shaw
G E Willmore
I A Keddie

Independent Examiner
Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

Bankers
Lloyds TSB
19 Market Place
Durham
DH1 3NL

Approved by order of the board of trustees on 16 February 2024 and signed on its behalf by:



J M Moreland - Trustee

**Independent Examiner's Report to the Trustees of
Durham Union Society**

Independent examiner's report to the trustees of Durham Union Society

I report to the charity trustees on my examination of the accounts of Durham Union Society (the Trust) for the year ended 30 June 2023.

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.



Gary Ellis BA BFP FCA

Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

16 February 2024

Durham Union Society

**Statement of Financial Activities
for the Year Ended 30 June 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	75,517	48,744
Charitable activities			
Room hire		120	125
Equipment and facility useage		39	1,928
Other income		559	-
Other trading activities	4	56,077	19,652
Investment income	5	31	3
Other income		<u>-</u>	<u>3,652</u>
Total		<u>132,343</u>	<u>74,104</u>
EXPENDITURE ON			
Raising funds	6	92,318	31,185
Charitable activities			
Equipment and facility useage	7	53,454	48,140
Other		<u>(364)</u>	<u>364</u>
Total		<u>145,408</u>	<u>79,689</u>
NET INCOME/(EXPENDITURE)		(13,065)	(5,585)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>158,561</u>	<u>164,146</u>
TOTAL FUNDS CARRIED FORWARD		<u>145,496</u>	<u>158,561</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Union Society

**Balance Sheet
30 June 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	13	518	610
CURRENT ASSETS			
Stocks	14	952	-
Debtors	15	29,346	16,003
Cash at bank and in hand		<u>120,138</u>	<u>146,849</u>
		150,436	162,852
CREDITORS			
Amounts falling due within one year	16	(5,458)	(4,901)
		<u>144,978</u>	<u>157,951</u>
NET CURRENT ASSETS			
		<u>145,496</u>	<u>158,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>145,496</u>	<u>158,561</u>
NET ASSETS			
		<u>145,496</u>	<u>158,561</u>
FUNDS	17		
Unrestricted funds		<u>145,496</u>	<u>158,561</u>
TOTAL FUNDS		<u>145,496</u>	<u>158,561</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 February 2024 and were signed on its behalf by:



J M Moreland - Trustee

The notes form part of these financial statements

Durham Union Society

Notes to the Financial Statements for the Year Ended 30 June 2023

1. STATUTORY INFORMATION

Durham Union Society is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Charity Information page.

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) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the entity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date the financial statements are approved.

The financial statements are prepared on the going concern basis which assumes that the charity will continue to trade. If the charity is unable to continue to trade, adjustments would be required to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to analyse long term liabilities as current liabilities.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Tangible fixed assets are measured at cost less any depreciation and impairment.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

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.

Durham Union Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

All funds held at 30 June 2023 and 30 June 2022 together with all transactions in these years were unrestricted.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Due to the non-complex nature of the charities operations and balance sheet, in the opinion of the trustees there are no key judgements or estimation uncertainties that need to be considered when preparing the financial statements.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Sponsorship	2,400	-
Alumni donations	5,295	95
Donation from North Bailey Club	29,250	15,952
Subscriptions	28,727	15,079
Contribution towards staff salaries from Durham University	<u>9,845</u>	<u>17,618</u>
	<u>75,517</u>	<u>48,744</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

4. OTHER TRADING ACTIVITIES		2023	2022
		£	£
Tournaments		28,669	-
Events - President's account		<u>27,408</u>	<u>19,652</u>
		<u>56,077</u>	<u>19,652</u>
5. INVESTMENT INCOME		2023	2022
		£	£
Bank interest		<u>31</u>	<u>3</u>
6. RAISING FUNDS			
Raising donations and legacies		2023	2022
		£	£
Term card		<u>4,540</u>	<u>1,132</u>
Other trading activities		2023	2022
		£	£
Tournaments		29,224	-
Debates		34,898	11,070
Events		24,607	18,983
Closing stock		<u>(951)</u>	<u>-</u>
		<u>87,778</u>	<u>30,053</u>
Aggregate amounts		<u>92,318</u>	<u>31,185</u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	Totals
	Costs (see	costs (see	
	note 8)	note 9)	
	£	£	£
Equipment and facility useage	<u>92</u>	<u>53,362</u>	<u>53,454</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

8.	DIRECT COSTS OF CHARITABLE ACTIVITIES	2023	2022
		£	£
	Depreciation	<u>92</u>	<u>108</u>

9.	SUPPORT COSTS	2023	2022
		£	£
	Management	51,184	46,818
	Finance	<u>2,178</u>	<u>1,214</u>
		<u>53,362</u>	<u>48,032</u>

Management costs include Independent examiner's fees of £2,640 (2022:£2,550).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

11. STAFF COSTS

		2023	2022
		£	£
	Wages and salaries	25,795	33,505
	Social security costs	2,732	2,403
	Other pension costs	<u>7,113</u>	<u>4,317</u>
		<u>35,640</u>	<u>40,225</u>

The average monthly number of employees during the year was as follows:

		2023	2022
	Administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	48,744
Charitable activities	
Room hire	125
Equipment and facility useage	1,928
Other trading activities	19,652
Investment income	3
Other income	<u>3,652</u>
Total	<u>74,104</u>
EXPENDITURE ON	
Raising funds	31,185
Charitable activities	
Equipment and facility useage	48,140
Other	<u>364</u>
Total	<u>79,689</u>
NET INCOME/(EXPENDITURE)	(5,585)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>164,146</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>158,561</u></u>
13. TANGIBLE FIXED ASSETS	Fixtures and fittings £
COST	
At 1 July 2022 and 30 June 2023	<u>5,351</u>
DEPRECIATION	
At 1 July 2022	4,741
Charge for year	<u>92</u>
At 30 June 2023	<u>4,833</u>
NET BOOK VALUE	
At 30 June 2023	<u>518</u>
At 30 June 2022	<u>610</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

14. STOCKS		2023	2022
		£	£
Stocks		<u>952</u>	<u>-</u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade debtors		45	-
Other debtors		<u>29,301</u>	<u>16,003</u>
		<u>29,346</u>	<u>16,003</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		2,305	985
Other creditors		-	763
Accrued expenses		<u>3,153</u>	<u>3,153</u>
		<u>5,458</u>	<u>4,901</u>
17. MOVEMENT IN FUNDS			
		Net movement in funds	At
	At 1.7.22		30.6.23
	£	£	£
Unrestricted funds			
General fund	158,561	(13,065)	145,496
	<u>158,561</u>	<u>(13,065)</u>	<u>145,496</u>
TOTAL FUNDS			
	<u>158,561</u>	<u>(13,065)</u>	<u>145,496</u>
Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,343	(145,408)	(13,065)
	<u>132,343</u>	<u>(145,408)</u>	<u>(13,065)</u>
TOTAL FUNDS			
	<u>132,343</u>	<u>(145,408)</u>	<u>(13,065)</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	164,146	(5,585)	158,561
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>164,146</u>	<u>(5,585)</u>	<u>158,561</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,104	(79,689)	(5,585)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>74,104</u>	<u>(79,689)</u>	<u>(5,585)</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	164,146	(18,650)	145,496
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>164,146</u>	<u>(18,650)</u>	<u>145,496</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 £
Unrestricted funds			
General fund	206,447	(225,097)	(18,650)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>206,447</u>	<u>(225,097)</u>	<u>(18,650)</u>

General fund - these funds represent the unrestricted resources available for the general work of the charity.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

18. RELATED PARTY DISCLOSURES

During the year Durham Union Society received a donation of £29,250 (2022: £15,952) from North Bailey Club. Durham Union Society was due £29,250 (2022: £15,952) from North Bailey Club at the year end. North Bailey Club have the same trustees.

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2023**

	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sponsorship	2,400	-
Alumni donations	5,295	95
Donation from North Bailey Club	29,250	15,952
Subscriptions	28,727	15,079
Contribution towards staff salaries from Durham University	<u>9,845</u>	<u>17,618</u>
	75,517	48,744
Other trading activities		
Tournaments	28,669	-
Events - President's account	<u>27,408</u>	<u>19,652</u>
	56,077	19,652
Investment income		
Bank interest	31	3
Charitable activities		
Room hire	120	125
Miscellaneous receipts	<u>598</u>	<u>1,928</u>
	718	2,053
Other income		
Government Grants	<u>-</u>	<u>3,652</u>
Total incoming resources	132,343	74,104
EXPENDITURE		
Raising donations and legacies		
Term card	4,540	1,132
Other trading activities		
Tournaments	29,224	-
Debates	34,898	11,070
Events	24,607	18,983
Closing stock	<u>(951)</u>	<u>-</u>
	87,778	30,053
Charitable activities		
Fixtures and fittings	92	108

This page does not form part of the statutory financial statements

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2023**

	2023 Unrestricted funds £	2022 Total funds £
Charitable activities		
Other		
Bad Debts	(364)	364
Support costs		
Management		
Wages	25,795	33,505
Social security	2,732	2,403
Pensions	7,113	4,317
Independent examiner's fees	2,640	2,550
Insurance	1,053	901
Telephone	290	403
Postage and stationery	156	80
Other office costs	1,958	568
Repairs	7,608	-
Photocopier expenses	<u>1,839</u>	<u>2,091</u>
	51,184	46,818
Finance		
Sundries	120	-
Bank charges	<u>2,058</u>	<u>1,214</u>
	<u>2,178</u>	<u>1,214</u>
Total resources expended	<u>145,408</u>	<u>79,689</u>
Net income	<u><u>(13,065)</u></u>	<u><u>(5,585)</u></u>

This page does not form part of the statutory financial statements

DURHAM UNION SOCIETY

England & Wales - Charity number 1094676

Accounts

REGISTERED CHARITY NUMBER: 1094676

**Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2022
for
Durham Union Society**

Durham Union Society

**Contents of the Financial Statements
for the Year Ended 30 June 2022**

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Durham Union Society

Report of the Trustees for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society's aims are set out in its constitution. Its primary aim is 'to educate its members in the art of public speech and debate; to represent the University at competitive debate; to educate and entertain its members by the bringing of speakers to the Society; to provide its members with social events and with a place to meet'.

Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Society's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Society should undertake.

ACHIEVEMENT AND PERFORMANCE

Over the past twelve months, the Durham Union Society (DUS) has continued to provide events and opportunities for its members in accordance with its aims. The Society's range of activities include:

- Formal debates
- Address Speakers
- Social Events
- Recreational Activities

Formal Debates

The Society has held 11 Formal debates over the last twelve months. These included debates on Carbon Offsetting, Assisted Dying, Religious Groups, Politics, Cryptocurrency, Protests, Devolution, Sugar Tax, Taliban and Research & Development. Debates give our members the opportunity to hear experts speak on a variety of issues every week during term-time.

Address Speakers

Individual addresses are given by eminent speakers who express their views or share their experiences. During the last 12 months we have had 16 Addresses from Politicians, Authors, Journalists, Activists, Broadcasters, Sportsmen, Economists and Justices.

Social Events and Recreational Facilities

Over the last year, the Society has held a Michaelmas Ball at the Durham Masonic Hall and an Epiphany Ball at Lumley Castle and the annual Garden Party which all sold out. Other social events included the annual Christmas Party a Beer Festival, 1950's and Back to School themed events and a Boat Party which were all very well attended. Union Socials are unique in transcending Durham's traditional College divide and offer a place for students across the University to meet. The Society continues to run our North Bailey Club which hosts events and has a bar open every night.

Schools Outreach and Charity

The DUS works hard to encourage growth in debating in local schools and also hosted a sponsored 24hr charity debate, with proceeds in aid of Wearside Women in Need.

Durham Union Society

Report of the Trustees for the Year Ended 30 June 2022

FINANCIAL REVIEW

Financial Activities

During the year, the Charity's gross income fell by £7,701 overall, with increases in subscriptions of £7,226, room hire of £125, equipment usage of £1,928, events of £19,652 and decreases in tournament income of £2,592. These increases in income are offset by a decrease in donations of £21,867 and Government Job Retention Scheme grants £12,251, which contributed to the decrease in net income overall. Due to COVID-19 restrictions being lifted during the year, social events and debates could be held in-person again which had a major impact on the subscription and event income.

Expenditure increased overall by £28,868, mainly due to the reinstatement of all social events. Event expenditure increased by £18,912, debates by £11,000, whilst tournament expenditure decreased by £2,750.

Overall, therefore, the Charity incurred a deficit of £5,585 for the year compared to a surplus of £30,984 in the year previous. As a result, reserves at the end of the year decreased to £158,561.

Reserves Policy

The present level of funding is adequate to support the continuation of the aims and objectives of the Society, and the Trustees consider the financial position of the Charity to be satisfactory. Available funds are adequate to cover management and support costs of the Society over the coming year. The Trustees actively review the major risks the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have established systems to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Society's governing document is a declaration of trust dated 18 July 2002 as amended by supplemental deed dated 7 October 2002 and the constitution adopted on 24 January 2005 as amended by changes adopted February 2008 and November 2008 and further amended by changes adopted in July 2016.

Organisational Structure

On a day to day basis, the Office Manager is responsible for maintaining financial records and management of the office. The President interprets the rules of the Society and is ultimately responsible for the furthering of the Society's aims by exercising due leadership, by the calling of Ordinary General Meetings of the Society and by the provision and ultimate control of appropriate events and facilities. The President is elected to serve for a period of one academic term by secret ballot of the members in residence.

The Finance Committee, elected at a general meeting, scrutinise the Society's accounts on behalf of the members and assist in their administration.

The Trustees have ultimate authority in the Society, subject only to the Deed of Trust.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1094676

Principal address

Pemberton Building
Palace Green
Durham
Co Durham
DH1 3EP

Durham Union Society

**Report of the Trustees
for the Year Ended 30 June 2022**

Trustees

J M Moreland
D Jackson
J Kelsey
S Shaw
G E Willmore
I A Keddie

Independent Examiner

Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

Bankers

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Approved by order of the board of trustees on 14 February 2023 and signed on its behalf by:



J M Moreland - Trustee

**Independent Examiner's Report to the Trustees of
Durham Union Society**

Independent examiner's report to the trustees of Durham Union Society

I report to the charity trustees on my examination of the accounts of Durham Union Society (the Trust) for the year ended 30 June 2022.

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.



Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

14 February 2023

Durham Union Society

**Statement of Financial Activities
for the Year Ended 30 June 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	48,744	63,070
Charitable activities			
Room hire		125	-
Equipment and facility useage		1,928	-
Other trading activities	4	19,652	2,592
Investment income	5	3	240
Other income		3,652	15,903
Total		74,104	81,805
EXPENDITURE ON			
Raising funds	6	31,185	3,681
Charitable activities			
Equipment and facility useage	7	48,140	46,940
Other		364	200
Total		79,689	50,821
NET INCOME/(EXPENDITURE)		(5,585)	30,984
RECONCILIATION OF FUNDS			
Total funds brought forward		164,146	133,162
TOTAL FUNDS CARRIED FORWARD		158,561	164,146

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Union Society

**Balance Sheet
30 June 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	13	610	718
CURRENT ASSETS			
Stocks	14	-	103
Debtors	15	16,003	37,870
Cash at bank and in hand		146,849	129,349
		<u>162,852</u>	<u>167,322</u>
CREDITORS			
Amounts falling due within one year	16	(4,901)	(3,894)
		<u>157,951</u>	<u>163,428</u>
NET CURRENT ASSETS			
		<u>158,561</u>	<u>164,146</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>158,561</u>	<u>164,146</u>
NET ASSETS			
		<u>158,561</u>	<u>164,146</u>
FUNDS			
Unrestricted funds	17	158,561	164,146
		<u>158,561</u>	<u>164,146</u>
TOTAL FUNDS			
		<u>158,561</u>	<u>164,146</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 February 2023 and were signed on its behalf by:



J M Moreland - Trustee

Durham Union Society

Notes to the Financial Statements for the Year Ended 30 June 2022

1. STATUTORY INFORMATION

Durham Union Society is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Charity Information page.

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) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the entity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date the financial statements are approved.

The financial statements are prepared on the going concern basis which assumes that the charity will continue to trade. If the charity is unable to continue to trade, adjustments would be required to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to analyse long term liabilities as current liabilities.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Tangible fixed assets are measured at cost less any depreciation and impairment.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

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.

Durham Union Society

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

All funds held at 30 June 2022 and 30 June 2021 together with all transactions in these years were unrestricted.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Due to the non-complex nature of the charities operations and balance sheet, in the opinion of the trustees there are no key judgements or estimation uncertainties that need to be considered when preparing the financial statements.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Sponsorship	-	200
Alumni donations	95	330
Donation from North Bailey Club	15,952	37,819
Subscriptions	15,079	7,853
Contribution towards staff salaries from Durham University	17,618	16,868
	<u>48,744</u>	<u>63,070</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

4. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Tournaments		-	2,592
Events - President's account		19,652	-
		<u>19,652</u>	<u>2,592</u>
5. INVESTMENT INCOME		2022	2021
		£	£
Bank interest		3	240
		<u>3</u>	<u>240</u>
6. RAISING FUNDS			
Raising donations and legacies		2022	2021
		£	£
Term card		1,132	790
		<u>1,132</u>	<u>790</u>
Other trading activities		2022	2021
		£	£
Tournaments		-	2,750
Debates		11,070	70
Events		18,983	71
		<u>30,053</u>	<u>2,891</u>
Aggregate amounts		<u>31,185</u>	<u>3,681</u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs (see	costs (see	
	note 8)	note 9)	Totals
	£	£	£
Equipment and facility useage	108	48,032	48,140
	<u>108</u>	<u>48,032</u>	<u>48,140</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Depreciation	108	127
	<u>108</u>	<u>127</u>

9. SUPPORT COSTS

	2022	2021
	£	£
Management	46,586	44,390
Finance	1,446	83
	<u>48,032</u>	<u>44,473</u>

Management costs include Independent examiner's fees of £2,550 (2021:£2,400).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	33,505	32,283
Social security costs	2,403	2,365
Other pension costs	4,317	4,019
	<u>40,225</u>	<u>38,667</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	63,070
Other trading activities	2,592
Investment income	240
Other income	15,903
Total	<u>81,805</u>
EXPENDITURE ON	
Raising funds	3,681
Charitable activities	
Equipment and facility useage	46,940
Other	200
Total	<u>50,821</u>
NET INCOME	30,984
RECONCILIATION OF FUNDS	
Total funds brought forward	133,162
TOTAL FUNDS CARRIED FORWARD	<u><u>164,146</u></u>
13. TANGIBLE FIXED ASSETS	Fixtures and fittings £
COST	
At 1 July 2021 and 30 June 2022	5,351
DEPRECIATION	
At 1 July 2021	4,633
Charge for year	108
At 30 June 2022	<u>4,741</u>
NET BOOK VALUE	
At 30 June 2022	<u>610</u>
At 30 June 2021	<u><u>718</u></u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

14. STOCKS		2022	2021
		£	£
Stocks		-	103
		<u> </u>	<u> </u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Other debtors		16,003	37,870
		<u> </u>	<u> </u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		985	705
Other creditors		763	36
Accrued expenses		3,153	3,153
		<u> </u>	<u> </u>
		4,901	3,894
		<u> </u>	<u> </u>

17. MOVEMENT IN FUNDS			Net movement in funds	At
	At 1.7.21			30.6.22
	£		£	£
Unrestricted funds				
General fund	164,146	(5,585)		158,561
	<u> </u>	<u> </u>		<u> </u>
TOTAL FUNDS	<u>164,146</u>	<u>(5,585)</u>		<u>158,561</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	74,104	(79,689)	(5,585)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>74,104</u>	<u>(79,689)</u>	<u>(5,585)</u>

Comparatives for movement in funds

		Net movement in funds	At
	At 1.7.20		30.6.21
	£	£	£
Unrestricted funds			
General fund	133,162	30,984	164,146
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>133,162</u>	<u>30,984</u>	<u>164,146</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,805	(50,821)	30,984
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>81,805</u>	<u>(50,821)</u>	<u>30,984</u>

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

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	133,162	25,399	158,561
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>133,162</u>	<u>25,399</u>	<u>158,561</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 £
Unrestricted funds			
General fund	155,909	(130,510)	25,399
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>155,909</u>	<u>(130,510)</u>	<u>25,399</u>

General fund - these funds represent the unrestricted resources available for the general work of the charity.

18. RELATED PARTY DISCLOSURES

During the year Durham Union Society received a donation of £15,952 (2021: £37,819) from North Bailey Club. Durham Union Society was due £15,952 (2021: £37,819) from North Bailey Club at the year end. North Bailey Club have the same trustees.

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sponsorship	-	200
Alumni donations	95	330
Donation from North Bailey Club	15,952	37,819
Subscriptions	15,079	7,853
Contribution towards staff salaries from Durham University	17,618	16,868
	48,744	63,070
Other trading activities		
Tournaments	-	2,592
Events - President's account	19,652	-
	19,652	2,592
Investment income		
Bank interest	3	240
Charitable activities		
Room hire	125	-
Miscellaneous receipts	1,928	-
	2,053	-
Other income		
Government Grants	3,652	15,903
	74,104	81,805
EXPENDITURE		
Raising donations and legacies		
Term card	1,132	790
Other trading activities		
Tournaments	-	2,750
Debates	11,070	70
Events	18,983	71
	30,053	2,891
Charitable activities		
Fixtures and fittings	108	127
Other		
Bad Debts	364	200

This page does not form part of the statutory financial statements

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	2022 Unrestricted funds £	2021 Total funds £
Support costs		
Management		
Wages	33,505	32,283
Social security	2,403	2,365
Pensions	4,317	4,019
Independent examiner's fees	2,550	2,400
Insurance	901	832
Telephone	403	457
Postage and stationery	80	99
Other office costs	568	277
Photocopier expenses	2,091	1,658
	46,818	44,390
Finance		
Bank charges	1,214	2,423
	79,689	50,821
Total resources expended		
	(5,585)	30,984
Net income	(5,585)	30,984

This page does not form part of the statutory financial statements

DURHAM UNION SOCIETY

England & Wales - Charity number 1094676

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2021
for
Durham Union Society**

Durham Union Society

**Contents of the Financial Statements
for the Year Ended 30 June 2021**

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Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society's aims are set out in its constitution. Its primary aim is 'to educate its members in the art of public speech and debate; to represent the University at competitive debate; to educate and entertain its members by the bringing of speakers to the Society; to provide its members with social events and with a place to meet'.

Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Society's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance in deciding what activities the Society should undertake.

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2021

ACHIEVEMENT AND PERFORMANCE

Over the past twelve months, the Durham Union Society (DUS) has continued to provide events and opportunities for its members in accordance with its aims. The Society's range of activities include:

- Formal debates
- Address Speakers
- Social Events
- Debating Workshops
- Competitive Debating

Formal Debates

The Society has held 14 Formal debates over the last twelve months. These included debates on Grammar Schools, Capitalism, Royal Family, Politics, Journalism, E.T. activity, Zionism, Lockdown, Elgin Marbles and Illegal Migrants. Debates give our members the opportunity to hear experts speak on a variety of issues every week during term.

Due to the current Covid 19 pandemic, all events were held virtually.

Address Speakers

Individual addresses are given by eminent speakers who express their views or share their experiences. During the last 12 months we have had 23 Addresses from Politicians, Composers, Entrepreneurs, Peers, Authors, Journalists, Broadcasters, Sportswomen, Economists and Justices.

Due to the Covid 19 pandemic all events were held virtually.

Social Events and Recreational Facilities

Due to the Covid 19 pandemic there has not been any social events or recreational facilities available.

Debating Workshops

New students are offered the chance to learn the art of debate from our competitive debaters in Novice Workshops. This teaches them both the format and skills for debating, but more generally, improves their confidence and public speaking abilities. Following the Novice Workshops we also run Intermediate and Advanced sessions for our more experienced debaters. These advanced workshops expand the member's knowledge and analysis of a wide range of issues and topics.

Due to the Covid 19 pandemic all workshops were held virtually.

Competitive Debating

Due to the Covid 19 pandemic all competitions were held virtually, this included the EU debating competition and the World's debating competition as well as many Inter-varsity competitions.

Schools Outreach and Charity

The DUS works hard to encourage growth in debating in local schools.

Due to the Covid 19 pandemic no outreach activity occurred.

FINANCIAL REVIEW

Financial Activities

During the year the Charity's gross income fell by £37,931 overall, with decreases in subscriptions £36,528, Tournaments £17,154 Events £18,224 and Room Hire £3,260 being offset to some extent by an increase in Donations which were up by £27,455 and the Gov. Job Retention Scheme £15,903. Due to the Covid 19 pandemic, all social events and in-person debates had to be cancelled, which had a major impact on the subscription income and contributed to the decrease in income overall.

Expenditure decreased overall by £70,754 mainly due to the cancellation of all social events £15,619, debates £24,298 and tournaments £26,455.

Overall, therefore, the Charity incurred a surplus of £30,984 for the year compared to a deficit of £1,839 in the year previous. Reserves at the end of the year, therefore increased to £164,146.

Durham Union Society
Report of the Trustees
for the Year Ended 30 June 2021

FINANCIAL REVIEW

Reserves Policy

The present level of funding is adequate to support the continuation of the aims and objectives of the Society, and the Trustees consider the financial position of the Charity to be satisfactory. Available funds are adequate to cover management and support costs of the Society over the coming year. The Trustees actively review the major risks the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have established systems to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Society's governing document is a declaration of trust dated 18 July 2002 as amended by supplemental deed dated 7 October 2002 and the constitution adopted on 24 January 2005 as amended by changes adopted February 2008 and November 2008 and further amended by changes adopted in July 2016.

Organisational Structure

On a day to day basis, the Office Manager is responsible for maintaining financial records and management of the office. The President interprets the rules of the Society and is ultimately responsible for the furthering of the Society's aims by exercising due leadership, by the calling of Ordinary General Meetings of the Society and by the provision and ultimate control of appropriate events and facilities. The President is elected to serve for a period of one academic term by secret ballot of the members in residence.

The Finance Committee, elected at a general meeting, scrutinise the Society's accounts on behalf of the members and assist in their administration.

The Trustees have ultimate authority in the Society, subject only to the Deed of Trust.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1094676

Principal address

Pemberton Building
Palace Green
Durham
Co Durham
DH1 3EP

Trustees

J M Moreland
D Jackson
J Kelsey
S Shaw
GE Willmore
IA Keddie

Durham Union Society

**Report of the Trustees
for the Year Ended 30 June 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

Bankers

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Approved by order of the board of trustees on 2 November 2021 and signed on its behalf by:



J M Moreland - Trustee

**Independent Examiner's Report to the Trustees of
Durham Union Society**

Independent examiner's report to the trustees of Durham Union Society

I report to the charity trustees on my examination of the accounts of Durham Union Society (the Trust) for the year ended 30 June 2021.

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.



Gary Ellis BA BFP FCA
Clive Owen LLP
Kepier House
Belmont Business Park
DURHAM
County Durham
DH1 1TW

2 November 2021

Durham Union Society

**Statement of Financial Activities
for the Year Ended 30 June 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	63,070	75,398
Charitable activities			
Room hire		-	3,260
Equipment and facility useage		-	2,704
Other trading activities	4	2,592	38,110
Investment income	5	240	264
Other income		15,903	-
Total		81,805	119,736
 EXPENDITURE ON			
Raising funds	6	3,681	71,929
Charitable activities			
Equipment and facility useage	7	46,940	49,646
Other		200	-
Total		50,821	121,575
NET INCOME/(EXPENDITURE)		30,984	(1,839)
 RECONCILIATION OF FUNDS			
Total funds brought forward		133,162	135,001
TOTAL FUNDS CARRIED FORWARD		164,146	133,162

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Union Society

**Balance Sheet
30 June 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	13	718	845
CURRENT ASSETS			
Stocks	14	103	103
Debtors	15	37,870	12,243
Cash at bank and in hand		129,349	124,472
		167,322	136,818
CREDITORS			
Amounts falling due within one year	16	(3,894)	(4,501)
		163,428	132,317
NET CURRENT ASSETS			
		164,146	133,162
TOTAL ASSETS LESS CURRENT LIABILITIES			
		164,146	133,162
NET ASSETS			
		164,146	133,162
FUNDS			
Unrestricted funds	17	164,146	133,162
		164,146	133,162
TOTAL FUNDS			
		164,146	133,162

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2021 and were signed on its behalf by:



J M Moreland - Trustee

Durham Union Society

**Notes to the Financial Statements
for the Year Ended 30 June 2021**

1. STATUTORY INFORMATION

Durham Union Society is a charity, registered in England and Wales. The charity's registered number and registered office address can be found on the Charity Information page.

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) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the entity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date the financial statements are approved.

At the date of approval, the country and indeed the rest of the world is in the midst of dealing with the Covid-19 pandemic. The entity has taken steps to deal with the financial impact of this, including taking advantage of grants and support available. Whilst there is uncertainty around the length of time the Covid-19 pandemic will last and the full impact on the global economy, the trustees believe that it is appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements due to the levels of reserves and potential financial support available.

The financial statements are prepared on the going concern basis which assumes that the charity will continue to trade. If the charity is unable to continue to trade, adjustments would be required to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to analyse long term liabilities as current liabilities.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

Durham Union Society

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

2. ACCOUNTING POLICIES - continued

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.

All funds held at 30 June 2021 and 30 June 2020 together with all transactions in these years were unrestricted.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Due to the non-complex nature of the charities operations and balance sheet, in the opinion of the trustees there are no key judgements or estimation uncertainties that need to be considered when preparing the financial statements.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Sponsorship	200	2,425
Alumni donations	330	435
Donation from North Bailey Club	37,819	10,364
Subscriptions	7,853	44,381
Contribution towards staff salaries from Durham University	16,868	17,793
	<u>63,070</u>	<u>75,398</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

4.	OTHER TRADING ACTIVITIES	2021	2020
		£	£
	Tournaments	2,592	19,746
	Events - President's account	-	18,224
	Miscellaneous income	-	140
		<u>2,592</u>	<u>38,110</u>
5.	INVESTMENT INCOME	2021	2020
		£	£
	Bank interest	<u>240</u>	<u>264</u>
6.	RAISING FUNDS		
	Raising donations and legacies	2021	2020
		£	£
	Freshers' fair expenses	-	2,151
	Term card	790	515
		<u>790</u>	<u>2,666</u>
	Other trading activities	2021	2020
		£	£
	Tournaments	2,750	29,205
	Debates	70	24,368
	Events	71	15,690
		<u>2,891</u>	<u>69,263</u>
	Aggregate amounts	<u>3,681</u>	<u>71,929</u>
7.	CHARITABLE ACTIVITIES COSTS		
		Direct Costs (see note 8)	Support costs (see note 9)
		£	£
	Equipment and facility useage	<u>2,467</u>	<u>44,473</u>
			<u>46,940</u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES	2021	2020
	£	£
Recruitment	2,340	1,745
Depreciation	127	149
	<u>2,467</u>	<u>1,894</u>

9. SUPPORT COSTS	2021	2020
	£	£
Management	44,390	47,612
Finance	83	140
	<u>44,473</u>	<u>47,752</u>

Management costs include Independent examiner's fees of £2,400 (2020:£2,370).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	32,283	33,999
Social security costs	2,365	2,227
Other pension costs	4,019	4,782
	<u>38,667</u>	<u>41,008</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	3	4
	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	75,398
Charitable activities	
Room hire	3,260
Equipment and facility useage	2,704
Other trading activities	38,110
Investment income	264
Total	119,736
 EXPENDITURE ON	
Raising funds	71,929
Charitable activities	
Equipment and facility useage	49,646
Total	121,575
NET INCOME/(EXPENDITURE)	(1,839)
 RECONCILIATION OF FUNDS	
Total funds brought forward	135,001
TOTAL FUNDS CARRIED FORWARD	133,162
 13. TANGIBLE FIXED ASSETS	
Fixtures and fittings £	
COST	
At 1 July 2020 and 30 June 2021	5,351
DEPRECIATION	
At 1 July 2020	4,506
Charge for year	127
At 30 June 2021	4,633
NET BOOK VALUE	
At 30 June 2021	718
At 30 June 2020	845

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

14. STOCKS		2021	2020
		£	£
Stocks		103	103
		<u> </u>	<u> </u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Trade debtors		-	762
Other debtors		37,870	10,415
Prepayments and accrued income		-	1,066
		<u> </u>	<u> </u>
		37,870	12,243
		<u> </u>	<u> </u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Trade creditors		705	1,348
Other creditors		36	-
Accrued expenses		3,153	3,153
		<u> </u>	<u> </u>
		3,894	4,501
		<u> </u>	<u> </u>
17. MOVEMENT IN FUNDS			
		Net	
	At 1.7.20	movement	At
	£	in funds	30.6.21
		£	£
Unrestricted funds			
General fund	133,162	30,984	164,146
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	133,162	30,984	164,146
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds, included in the above are as follows:			
		Incoming	Resources
		resources	expended
		£	£
Unrestricted funds			Movement
General fund	81,805	(50,821)	in funds
	<u> </u>	<u> </u>	£
TOTAL FUNDS	81,805	(50,821)	30,984
	<u> </u>	<u> </u>	<u> </u>

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	135,001	(1,839)	133,162
TOTAL FUNDS	135,001	(1,839)	133,162

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,736	(121,575)	(1,839)
TOTAL FUNDS	119,736	(121,575)	(1,839)

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

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	135,001	29,145	164,146
TOTAL FUNDS	135,001	29,145	164,146

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	201,541	(172,396)	29,145
TOTAL FUNDS	201,541	(172,396)	29,145

General fund - these funds represent the unrestricted resources available for the general work of the charity.

Durham Union Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

18. RELATED PARTY DISCLOSURES

During the year Durham Union Society received a donation of £37,819 (2020: £10,364) from North Bailey Club. Durham Union Society was due £37,819 (2020: £10,364) from North Bailey Club at the year end. North Bailey Club have the same trustees.

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2021**

	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sponsorship	200	2,425
Alumni donations	330	435
Donation from North Bailey Club	37,819	10,364
Subscriptions	7,853	44,381
Contribution towards staff salaries from Durham University	16,868	17,793
	63,070	75,398
Other trading activities		
Tournaments	2,592	19,746
Events - President's account	-	18,224
Miscellaneous income	-	140
	2,592	38,110
Investment income		
Bank interest	240	264
Charitable activities		
Room hire	-	3,260
Miscellaneous receipts	-	2,704
	-	5,964
Other income		
Government Grants	15,903	-
	15,903	-
Total incoming resources	81,805	119,736
EXPENDITURE		
Raising donations and legacies		
Freshers' fair expenses	-	2,151
Term card	790	515
	790	2,666
Other trading activities		
Tournaments	2,750	29,205
Debates	70	24,368
Events	71	15,690
	2,891	69,263

This page does not form part of the statutory financial statements

Durham Union Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2021**

	2021 Unrestricted funds £	2020 Total funds £
Other trading activities		
Charitable activities		
Recruitment	2,340	1,745
Fixtures and fittings	127	149
	<hr/>	<hr/>
	2,467	1,894
Other		
Bad Debts	200	-
Support costs		
Management		
Wages	32,283	33,999
Social security	2,365	2,227
Pensions	4,019	4,782
Independent examiner's fees	2,400	2,370
Insurance	832	779
Telephone	457	453
Postage and stationery	99	113
Other office costs	277	385
Photocopier expenses	1,658	2,504
	<hr/>	<hr/>
	44,390	47,612
Finance		
Bank charges	83	140
	<hr/>	<hr/>
Total resources expended	50,821	121,575
Net income	<u>30,984</u>	<u>(1,839)</u>

This page does not form part of the statutory financial statements