

**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**

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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 rna 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 Keddle

**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**

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	3	90,410	79,826
<b>Charitable activities</b>			
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
<b>Total</b>		<u>149,080</u>	<u>131,966</u>
<b>EXPENDITURE ON</b>			
Raising funds	6	94,547	80,394
<b>Charitable activities</b>	7		
Equipment and facility useage		61,747	49,718
<b>Total</b>		<u>156,294</u>	<u>130,112</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,214)	1,854
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		147,350	145,496
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>140,136</u>	<u>147,350</u>
<b>CONTINUING OPERATIONS</b>			
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 £
<b>FIXED ASSETS</b>			
Tangible assets	13	1,416	1,665
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(3,153)	(3,504)
<b>NET CURRENT ASSETS</b>		<u>138,720</u>	<u>145,685</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		140,136	147,350
<b>NET ASSETS</b>		<u>140,136</u>	<u>147,350</u>
<b>FUNDS</b>	17		
Unrestricted funds		140,136	147,350
<b>TOTAL FUNDS</b>		<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	<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

**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

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Depreciation	249	196

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

**TOTAL FUNDS CARRIED FORWARD**

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

**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 £
<b>Unrestricted funds</b>			
General fund	147,350	(7,214)	140,136
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	149,080	(156,294)	(7,214)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	145,496	1,854	147,350
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	131,966	(130,112)	1,854
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	145,496	(5,360)	140,136
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	281,046	(286,406)	(5,360)
<b>TOTAL FUNDS</b>	<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.