
DURHAMSU

Annual Report 2020 2021

**COMPANY NUMBER - 07689815 (ENGLAND AND WALES)
CHARITY NUMBER 1145400**

Durham SU reports at the end of a year that was equally frustrating and inspiring

We must, honestly, reflect that 2020/2021 was an incredibly difficult year. Every students' union, including here at Durham, had to rise to the challenge of doing our best for our members during false starts, home-study, lockdowns, isolations, less money, more demand, fewer staff, greater uncertainty.

We had to accept that students needed immediate responses to urgent and unexpected changes and the priorities we'd set for this year in our 2018 strategy were less important than doing what was necessary in unexpected, exceptionally challenging times. We have a strong sense of who we are, our purpose and our values, so the fact that we could be pragmatic about our work is a reflection of our strength as a students' union. This report considers our reflections and achievements over that year and we are very proud of what we've achieved, together, at Durham SU. We recognise that our plans had to be paused or stopped, and while that was the right thing to do, it is sad that we haven't progressed our ambitions as far as we would have hoped.

All of our efforts in the year, however, were made easier because of the typically Durham commitment to helping each other in difficult times. We're very proud of the students, volunteers, leaders, and support staff who provided comfort and helping hands, and helped thousands of people continue their academic and social education. We remain inspired by the tenacity and talent of our members.

Finally, we must thank two long standing supporters of Durham SU who left our community in July 2021: Anthony Baker, our retiring Chair, has taken us from an uncertain and unconfident place in 2016 to the positive place we are now and we're grateful for the way he thoughtfully and passionately championed our students' union; and Professor Stuart Corbridge, who retired as Vice-Chancellor of Durham University after many years of supporting our growth as a challenging, constructive, students' rights organisation. We're lucky to work with leaders who understand the value of a mature, progressive, independent, students' union.



Graeme Osborn
Chair



Seun Twins
President



Gareth Hughes
Chief Executive

Durham SU exists for the advancement of education of students at Durham University for the public benefit by:

- Providing opportunities for the expression of student opinion and actively representing the interest of students.
- Acting as a channel of communication in dealing with Durham University and other external bodies.
- Promoting the interests and welfare of students at Durham University during their course of study, and representing, supporting and advising students.
- Facilitating the social, recreational and educational interests of its membership, through providing services and support for its Members.
- Supporting the development of and cooperation between the Common Rooms.
- Working with other students' unions and affiliated bodies.
- Raising funds for such purposes as are charitable according to the laws of England and Wales and to make grants and donations of such funds to other exclusively charitable bodies or to apply such funds directly for such charitable purposes.

Our principles make us stronger.

At Durham SU we are guided by our principles. They inform the way we think and act. Even when decisions are difficult, or cost money, or make things less efficient, we'll always stick to our principles. They're what make us different.

We champion students.

- As a students' rights organisation, our collectivism makes us stronger.
- We trust students to make the best decisions about things that affect them.

We're proud of Durham.

- We always recognise success, while we strive to be better.
- Our collegiate University means we do things differently. We like that.

We make the future better.

- We're a students' union with a purpose, relentless in pursuit of our vision.
- We make change happen for students, with students, in their interests.

Guided by these principles, Durham SU's purpose is to *be the champion of every Durham student*. That means we care about the things that matter to them. We stand up for their rights. We bring them together. We celebrate their success.

Durham SU's vision of the future is that *every student has the power and the opportunity to transform their time at Durham*.

Our strategy.

When we began work on Durham SU's five year strategy, Forwards, in 2017, we would never have imagined Covid-19 and the effects it would have on society. The reality of learning during Covid-19 is nothing we could have prepared for. Durham SU was pragmatic in deciding our approach to work in the year.

Our strategy is made up of three themes, which describe how we'll campaign to make the future better for students. We also have organisational development themes, which describe how we will make sure our students' union grows in a way that helps achieve our aims.

At the start of the year, the trustees had agreed that Durham SU would prioritise what we called our 'pivot' objectives. These arose from a deliberate decision to pause the work set out in Forwards, and use the framework it had created for our work to consider what was important in student life over summer 2020. We recognised that these objectives were going to be all-consuming of our attention, but while they wouldn't be priorities for more than a few months, we weren't confident we'd be returning to Forwards while there was so much uncertainty in the world. This report gives our progress against these objectives.

Education

- Assessment through Covid-19 delivered fairly, accessibly, with student rights protected through decisions made at pace.
- Continuous reflection on the lived experience of online learning to use to improve education on the other side of Covid-19.

Everyday life

- Support students to take the best advantage of their contractual housing rights, and collectively work for the best financial outcome with landlords.
- International students in the UK are supported in home communities and feel connected and taken care of while away from home.

Communities

- Student groups are supported to handover remotely, and plan for the new academic year.
- Common Rooms' collective interests in transition are understood and secured by the University.



Student leadership

- Induction and support for incoming student leaders is planned and delivered remotely.
- Lessons are learned and improvements made following the review of the Durham SU elections.

Our organisation

- Durham SU's team is supported to work remotely.
- Durham SU demonstrates excellent governance through unusual times.

Work on these pivot objectives was important at the start of the year, but the trustees were keen to understand how and when they could be confident that the work set out in Forwards could be continued. It became clear by autumn 2020 that the United Kingdom, and therefore Durham SU, had to remain responsive and in the moment for a little while longer, and the trustees therefore agreed that they would receive quarterly updates on four priorities, and use these updates to assess when they would resolve to return to the extant strategic plan. The reality of the year was that these objectives remained relevant until the end of July 2021, and framed work for the whole of the year.

To get back on course, our priorities were:

1. Assure the sustainability of our resource base.
2. Continually re-investigate, re-evaluate and re-confirm student priorities in education, every day life, and communities.
3. Consider how we could make an impact on unacceptable behaviour and culture at Durham.
4. Reform the student engagement framework, with implications for good governance, democracy, and management.

This report also reflects on our work within these priorities.



We'd like to share our 2020/2021 achievements.

We helped students transform their education.

'Safety Net' Policy

This year has been understandably difficult for all students, with constant rule-changing and switches from blended learning to online only; it's been a struggle for students to plan their lives and studies. Which is why we are proud to have successfully lobbied for a 'safety net' for student's grades who have been unduly affected by circumstances outside of their control.

In 2019/2020, we worked with the University to develop a [No Detriment policy](#), however in 2020/2021 as the situation continued to change, this policy was no longer suitable. Our Undergraduate and Postgraduate Academic Officers, Nailah and Sarah, began [lobbying the University](#) in January to adopt a variety of measures so that no student, from first year undergraduate to PhD student, was unfairly disadvantaged by the ongoing impacts of the pandemic.

Following extensive work with the University's Vice Provost (Education), Alan Houston, and his team, a full Safety Net Policy was [announced in February](#).

The 'Safety Net' provided reassurance to students who may need an extension or exam deferral. Students could complete online SAC (Serious Adverse Circumstances) forms and if their average marks were 5% lower than previous grades, the Board of Examiners will look at other pieces of work to determine whether the lower mark was due to the pandemic. Other mitigations were also included which covered a variety of circumstances. Whether it was giving students extra time or reviewing lower marks, the safety net policy helped ensure that grades would not suffer unduly due to Covid-19.

Online Learning

During 2020/2021, education at Durham continued to change in the face of the ongoing pandemic, often very rapidly. Our Academic Officers [laid out their position on online teaching in October](#), where they focussed on access to IT equipment, quality of teaching, assessment, community and perhaps most importantly, clarity of guidance and communication.

Across [a range of discussions](#) within the University, either with departments, or in Senate, or with the Vice Provost (Education), Sarah and Nailah continued to represent students right to not only access their education online as far as possible, but also for that education to be built around both student choice and flexibility. This means that students had just as much right to learning opportunities, support and wider experience, regardless of if they were fully face to face, blended learning, or online-only.

We made everyday life fairer.

Active Bystander Training

We've continued our work to make clear that sexual violence will not be tolerated in our community by expanding our Active Bystander training in partnership with the University.

During 2020/2021, we recruited 15 new student facilitators. Across 16 sessions in April and July, 360 students and student leaders were trained. This was in addition to the 550 trained during Freshers week at the start of the year. Through educating members of the community on how to identify consent, coercion and control, as well as empowering them to intervene in potentially harmful situations, we aim to make Durham a safer and more inclusive environment.

In 2021/2022, we will be building further on these strong foundations with larger recruitment and training programmes, as well as continuing to develop and grow the programme with cooperation from the University in line with their work on the [*Respect Commission*](#).

International Students

Throughout 2020/2021, all the Officers worked closely with the International Office, colleges and academic departments to ensure that the concerns of international students were heard and followed up. In cooperation with the Pro-Vice Chancellor (Global), we worked to support international students who were [*online-only to ensure they were able to access the full breadth*](#) of the Durham experience remotely, as well as exploring ways to improve support for students who are in, or who may have to be in, quarantine on arrival to the UK.

We also continued to work, both the with Pro-Vice Chancellor (Global)'s team, and with the National Union of Students (NUS), to support students from all over the world who may have been [*impacted by changing circumstances related to Brexit*](#), such as impacts on exchange schemes and the students on them.



Housing

2020/2021 was a challenging year for students, but the Welfare and Liberation Officer, Ewan, worked tirelessly to fight for student rights around housing. This included starting longer-term work around Landlord Licensing, which could include a full-scale replacement of the current system with something more [*along the lines of that successful in other places*](#), as well as beginning to create a Rate Your Landlord Scheme, and [*reinforcing the Student-Landlord Pledge*](#) which we created in 2019/2020.

Ewan also worked to launch [*Take Time to Sign*](#) in cooperation with college welfare teams, livers out reps and student groups. This campaign helps students to identify the things they should know in a contract before signing it, things to think about when finding future housemates, and how to navigate the impact of Covid-19 on house viewings. Above all, the campaign underlined that there wasn't a shortage of housing in Durham and that the traditional housing "rush" was unnecessary.

We made Durham communities stronger.

Student groups continued their activities online

Despite the challenges of Covid-19, our student groups adapted their activities and continued many of them online. We showcased their work in our Stay Home Stories and online Freshers' Fair which had 156527 visits and 20849 expressions of interest for student groups.

We partnered with Experience Durham and the University to deliver the virtual fair and Student Groups uploaded engaging content and joined together to spend two whole days dedicated to welcoming students and preparing for the year ahead. Despite a very different setting, there was a familiar enthusiasm and excitement in the air.



When restrictions allowed, our student groups resumed an array of face to face activities. To enable this we trained 228 Covid Officers to ensure our events were as Covid safe as they possibly could be. Whilst face to face activity resumed we continued to provide engaging online activities including 120 Guest Speaker events over the course of the year and a successful virtual Durham SU Annual Awards event to celebrate the successes of our student volunteers and Durham University staff.



We collaborated with Experience Durham to put on an incredible range of events in The Tent on the Racecourse including nine events run by our own student groups entertaining thousands of students. The Durham University Charity Fashion Show raised an astonishing £56000 for Create.

Whilst restrictions curtailed some activities it didn't stop 225 student groups continuing into 2020/2021 with an impressive 53 new student groups successfully registering with Durham SU over the course of the academic year, providing a diverse range of exciting opportunities for Durham students.

Common Rooms Support

We supported JCR and MCR leaders helping them to navigate the challenges of Covid-19 and work on their priorities for the year as well as providing support to PresComms to achieve their objectives for the year. We also facilitated another fantastic intercollegiate University Challenge tournament across the colleges searching for the next University Challenge team to represent Durham.

We were owned by students.

Democracy Review

In the first half of the year we commissioned a review into what students thought about democracy and democratic participation. 1002 students told us they valued transparent decision making, with more people involved in those decisions, and less binary choices when it came to deciding our policy positions. Throughout the second half of the year we explored other models of democratic decision making, and hosted a range of open workshops with students to discuss these different models.

We drew on student feedback to design some changes to our Assembly processes which gave students more scrutiny and powers over Officer's work, more collaborative ways to develop policy across the student body, and more opportunities to debate and discuss policy. Those changes are currently being considered through our democratic processes before being formally adopted, and we'll explore questions of Assembly membership and Officer portfolios during this academic year.

Elections

In February we elected four new sabbatical officers and Seun Twins was re-elected as President. We also elected four student trustees and four NUS delegates in our first election which saw all campaigning happen online due to Covid-19 restrictions.



We trialed our first ever online hustings event which was well attended by students and set a positive tone for the remainder of the campaigns period. In another first for this election, we used UnionCloud's voting platform which allowed students to see in real time voter turnout in different areas of the university community. The college with the highest voter turn out was St Chad's, with 36% of their students voting, receiving a personalised message from Jackie Weaver. 3207 students voted during this election period.

Freedom of speech

In April 2021 Seun Twins and Ewan Swift attended a roundtable discussion held by a House of Lords Select Committee on 'online freedom of expression'. This event was a chance for students to present evidence on a range of questions relating mostly to social media and how it is and ought to be used. Recent research from 25 Dots and Glitch highlighted that 21% of SU officers nationally had received violent threats online and over half had experienced an online pile-on. Participation in the discussion helped illuminate student experiences to some key decision makers.

The discussion explored whether online freedom of expression is actually at threat, and how online behaviour can be improved, and whether social media platforms have become too powerful and ought to be regulated. It also helped us explore some of our foundational thinking on the work for the 2021/2022 academic year and our response to the governments Freedom of Speech Bill.



A review of our finances

Financial strategy

The trustees agree financial objectives for Durham SU as part of the overall strategy, which provides a sustainable base from which to achieve strategic objectives. The management accounts are structured against strategic themes and reported to the Performance and Delivery Committee for detailed scrutiny, and whole organisational reports are scrutinised by the full Board.

Through a combination of strong financial management and being judicious in our activity decision making, we ended the year with a small unrestricted surplus of £22000. The trustees also moved funds from a designated project fund that had faltered due to the pandemic and was unable to spend its designation, which added a further £72000 back into unrestricted funds. This rebuilt unrestricted reserve back up to £258000, in line with our reserves policy, and sets us up well for the next financial year.

Income

Durham SU is pleased that Durham University continues to support the strategy and has confidence in the students' union. A plan to negotiate a three-year funding agreement with Durham University was suspended as the pandemic prevented longer-term commitments, and the institution would only commit to an emergency budget for one year. A reduced grant of £880000 was made, and the trustees were able to accommodate this through targeted savings and reduced activity. A claim of £141000 through the UK Government's Coronavirus Job Retention Scheme (CJRS, or furlough) scheme allowed for a balanced budget in 2020/2021 without any commercial income.

There was very limited scope for food and beverage trading in 2020/2021. Although we attempted to run a service for students in the autumn term, in the knowledge that there would be small losses involved, we ultimately had to withdraw as it became cost prohibitive. We had slightly more success in June 2021, but were ultimately only open for 10 days due to staff cover difficulties. Turnover was therefore only £12000 for the year.

Custodian funds

Durham SU acts as custodian trustee for funds for some 225 different student groups which are created and retired on a rolling basis. These groups have no distinct legal personality separate to Durham SU.

In normal years, Durham SU distributes a restricted grant of £40000 from Durham University to student groups, in line with a published grant procedure. Due to the University's financial restrictions, this was not available, but we were able to use £34000 carried forward from the previous year's underspend which was enough to satisfy demand, our focus on funds for Covid resilience and Covid-safe IT solutions.

Student groups that raise funds themselves have these balances separately identified in the finance system. At year-end, the balance of these funds was £374000, which was roughly £40000 higher than the previous year as student groups were unable to spend their funds through most of the year due to public health restrictions.

Durham students raise funds for disbursement to other charitable organisations, primarily through activities promoted by DUCK (the Duck University Charities Kommittee) and the single large event of the Durham University Charity Fashion Show. Again, activity was severely restricted throughout the year. Funds raised were £96000 (a normal year will approach £500000) and fundraising costs were £19000 with total donations made so far of £28000. A £56000 donation will be made from the smaller scale fashion show held late in term. Prior to that disbursement there were £127000 of funds remaining in the DUCK account.

DUCK normally also promotes a range of student fundraising activities where the funding is directly received by the recipient charity. These funds are not included in the figures above and do not feature in the financial statements.

Fundraising practice

Durham SU raises charitable funds from the public through student volunteers who each receive an induction on good practice in fundraising and the students' union's expectations of their good conduct while fundraising. The student fundraisers have a defined portfolio of activities, including 'street' fundraising of RAG (raise-and-give) raids and bucket-shaking, expeditions to work overseas with international organisations, endurance activities which are often sponsored athletic events, challenges such as skydives, or ticketed events such as balls and fashion shows. Income was significantly reduced in year, principally due to national and international lockdown through most of the year, and the restrictions on physical interaction.

Durham SU does not yet subscribe to any standard or code for fundraising practice and has not authorised any professional or commercial fundraising organisation to act on its behalf. We anticipate subscribing to the Fundraising Code of Practice during 2021/2022.

The trustees have received no complaints from the public in relation to its fundraising work, but has identified that Durham SU must develop its fundraising infrastructure; there is no belief that practice is poor, but there is a clear need to evidence the steps the trustees take to maintain public confidence.

The Fundraising Committee of the Board was established in 2018/2019 to support the students' union to meet the expectations of the Fundraising Code of Practice, and as it nears the completion of its work will become a task-and-finish group, with expectation that the group dissolves in year.

Investment

Treasury management was removed from the Strategic Risk Register in 2018/2019 after a tender exercise for banking services allowed for a move of day-to-day banking to Lloyds, and then enabled funds to be held across three accounts with separate banks with individual banking licences, to enable reasonable protection from the Finance Services Compensation Scheme. Durham SU continues to benefit from this arrangement although interest gains were negligible due to the poor rates currently on offer.

Reserves

The trustees have agreed that within the unrestricted funds there should be a minimum level of general reserve that is sufficient to offset any trading uncertainties and provide a degree of base-level stability.

The stable relationship with the principal funder has been considered in developing a reserves policy. The reserves policy agreed in 2018/2019 sets a target level for the general reserve at £252000, which is three months running costs excluding trading as set in 2018/2019. We have not reset this level in 2020/2021 as activity levels are significantly lower due to the pandemic and re-evaluation on actual costs would be misleading. The balance sheet at year-end shows a general reserve of £258000.

Our structure, governance and management

The governing documents

Durham SU's governing document is the Articles of Association, approved by students in a referendum, the Board of Trustees, and the Durham University Council. Standing Orders are created by the Board and by Assembly to provide a framework for the delivery of Durham SU's objectives. Durham SU in its current form was incorporated on 1 July 2011, although this was a successor to a non-incorporated charitable organisation dating back to 1899. Durham SU is a company limited by guarantee.

The Articles are subject to review by Durham University at intervals of not more than five years, and the terms of a review were agreed in 2017/2018 for report in 2018/2019. No amendment was made to the Articles in 2019 as, although 65% of students approved of proposals made by the trustees, a two-thirds majority was not achieved. The trustees have agreed to consider further opportunities to seek popular support for a better set of Articles in the future, which may not wait for five years.

Public benefit

The trustees have given consideration and believe that they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance on public benefit when exercising any powers or duties to which the guidance is relevant. The trustees also believe that this report demonstrates the benefits provided are wholly charitable.

The Board of Trustees

The Board of Trustees is responsible for the governance and strategic management of Durham SU. The Board consists of five Durham SU Officers, four students, and five lay trustees.

The Board has two Committees which have delegated authority in particular areas of strategic management.

The Committees are reviewed each year and are:

- Performance and Delivery Committee ensures that Durham SU is accountable for the successful implementation of its strategy, with particular focus on campaigning and service activities.
- People and Culture Committee ensures that Durham SU's Officers, staff, and volunteers are supported and effective, with particular focus on the performance of the Chief Executive.

The trustees acknowledge their responsibility to support students to determine what is in their own interests, and to respect the views of Durham SU's members. The trustees are stewards of a thriving democratic culture, and the trustees accept that they are required to act as the ultimate authority if a political decision presents unacceptable risk to Durham SU.

Appointment of trustees

Officers and student trustees are elected in cross campus ballots of the entire student membership for a term of office of one year. The election rules are established in the Articles of Association and the Standing Orders.

The lay trustees are appointed by the Board, on the recommendation of the People and Culture Committee, and require the ratification of the Assembly. Appointments are made following wide advertisement and through a competitive process which considers how best to complement the diversity and skills profile of the continuing Board. The lay trustees are appointed to a term of up to three years and may be reappointed once, so no person may serve more than a total of six years.

Good governance

The trustees annually report to Durham University's Council on their compliance with the relevant expectations of the Education Act (1994). A working group of the Durham SU Board and the Durham University Council redrafted the Code of Practice which demonstrates how Council assures the good governance of Durham SU in 2020, which will form the basis of reporting in 2020/2021.

The trustees have engaged positively with the new Charity Governance Code and have adapted it for their purposes. The Code as applied seeks to better reflect the way that the trustees operate within a democratic context and balance their decision-making with student leadership. The trustees undertook a thorough self-assessment against the Code and believe Durham SU is in general terms a well governed organisation but accept that the development of evidence to support this view is important.

The Code is being refreshed in 2021/2022, and the trustees will consider how best to engage with the new version of the Code.

The trustees ensure an appropriate induction for all new members of the Board, including their legal obligations and responsibilities, the objectives and strategy, and the culture and priorities of Durham SU. The Officer and student trustees are acknowledged to require a more intensive induction and support framework, and specific training on Board level finance, human resources, scrutiny, and good governance are included.

Risk management

The trustees review each year a Risk Policy, which describes their approach to the assessment and address of risk, and supports them to articulate a risk appetite for Durham SU's work. Day-to-day management of risks is delegated to a named member of senior staff, who provides regular updates to the trustees. Performance and Delivery Committee is delegated authority to scrutinise risk in some detail, with regular high-level reports considered by the full Board. This framework allows the trustees to confirm that they have appropriately considered and addressed the principal risks to Durham SU.

The trustees consider risk within six themes, individually and then collectively. At present, the trustees do not consider that there is any strategic risk to Durham SU's financial sustainability, or to the effectiveness of the volunteers and staff that deliver Durham SU's work. The principal strategic risks, therefore are to the students' union's good governance, service delivery, student group activity, and stakeholder relationships.

There is a risk that authority is insufficiently clear

The Durham SU trustees are mindful of their duties under Article 1 to "have the utmost consideration to the views of Student Members"; this is, indeed, what motivates people to support Durham SU's work. There is a clear risk that the governance and democratic architecture that currently exists is believed to hinder, rather than help, the students' union to understand and act on student priorities, because there is confusion and inconsistency between regulation and behaviour. There has previously been a degree of pragmatic compromise which has made the system work, but the trustees now have a low appetite for incurring any risk associated with the management of the governance and democratic framework and believe reform is desirable over accommodation of irregularity. A process of consultation has started to understand whether and how Durham SU might better articulate where authority rests within the students' union.

There is a risk that there is a lack of strategic purpose

There is a balance in any representative organisation between setting strategic priorities intended to make the future better, and responding to priorities that emerge in the present. Durham SU, as with other representative organisations, has been in highly responsive mode for some years, as the pandemic and other local matters made us prioritise immediate student need and organisational sustainability. We have a clear sense of our values and the themes of our strategy

and these helped us decide what work we needed to prioritise.

We've overcommitted the resource we have available, however, and staff resource in particular is strained. We need to make choices about our strategic objectives in this year. The trustees therefore have a low-risk appetite for activity in year which seeks to set new priorities for Durham SU. Everything that matters to students matters to their students' union, but we will not begin or resource any more short-term work that may need the resource we need to think about the longer-term.

There is a risk in starting trading services again

The generation of independent income supports Durham SU to spend money on student priorities without being dependent on support from one donor, as well as contributing positively to the general financial sustainability of the students' union. After closure due to the Covid-19 pandemic, Durham SU has accepted the risk in restarting trading, and has modest income targets for the next three years. The trustees have a moderate risk appetite, recognising that investment is necessary and a longer-term outlook is necessary to build great experience in venues in Dunelm House. Fluctuations in performance are expected as the commercial brand is re-established. A conversation about the quality of space in Dunelm House is essential, now that the question of heritage listing has been resolved, and Durham University's intention for the students' union's space should be made clear.

There is a risk in balancing student group autonomy and accountability

Durham SU's student groups present a high risk to the students' union because of the variety and volume of their activity, rather than any individual student group being of particular concern. Our 225 student groups have a degree of autonomy for their operations, but the trustees created a governance framework to reduce the risk and require annual registration for student groups within that framework. The principal concern arises because the frequent change in student group leaders requires continued reiteration and engagement with the governance framework, as there is inherently limited institutional memory within student groups.

The trustees have agreed that it is necessary to accept that supporting student groups brings a higher degree of risk. There is, therefore, great importance put on compliance with the governance framework, to manage risks created by individual groups. The trustees have a very low risk tolerance for student group activity not within the governance framework, and will disassociate Durham SU from unauthorised activity.

There is a risk that communications infrastructure cannot meet increasingly complex organisational need

The trustees wish to make sure that the 73% of Durham students who agree that a collective student interest organisation is important at our University understand that Durham SU is that organisation, and that the students' union's work makes a difference to their time at Durham. Agreed focus and investment in strategic communications will support this work, but the trustees accept

that they will have to make decisions about the reputation that Durham SU wants, and the ways in which the students' union engages with, listens to, and talks to, members. There is a low risk appetite for activity which deviates from agreed communications priorities, and a strong desire for a decisive statement of Durham SU's identity and focus to emerge from strategic planning work in 2021/2022.

Management

The trustees delegate the day-to-day management of Durham SU to the Chief Executive, who reports on the effective delivery of the objectives and strategy.

All staff, including the Chief Executive, work within a common review and remuneration framework. Every employee has their performance discussed and supported throughout the year, and success within core role and against core behaviours and objectives are considered in an annual appraisal process. All staff posts are on a common salary grade system and individual salaries are reviewed annually. Incremental salary awards are recommended by People and Culture Committee if resources allow and performance merits consideration.

Reference and administrative details

Durham Students' Union (also known as Durham SU or DSU) is a charity registered in England and Wales (1145400) and a company limited by guarantee (07689815), and its principal address is Dunelm House, New Elvet, Durham, DH1 3AN.

Professional advisers

Auditor:

Haines Watts, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Bankers

Lloyds Bank, 19 Market Place, Durham, DH1 3NL.

HSBC, 1 Saddler Street, Durham, DH1 3NR.

Solicitor

Womble Bond Dickinson, St Ann's Wharf, 112 Quayside, Newcastle upon Tyne, NE1 3DX

Strategic Human Resource Services

Atkinson HR, Whaley Bridge, High Peak, Derbyshire, SK23 7JN

Trustees

Officer Trustees to 31 July 2021

President: Seun Twins
 Undergraduate Academic Officer: Nailah Haque
 Postgraduate Academic Officer: Sarah McAllister
 Opportunities Officer: Anna Marshall
 Welfare and Liberation Officer: Ewan Swift

Officer Trustees from 1 August 2021

President: Seun Twins
 Undergraduate Academic Officer: Charlie Procter
 Postgraduate Academic Officer: Declan Merrington
 Opportunities Officer: Jack Ballingham
 Welfare and Liberation Officer: Jonah Graham

Student Trustees to 31 July 2021

Robert Smith (from 3 May 2021)
 Meg Wishart (from 3 May 2021)
 Alexandra Wojciechowska (from 3 May 2021, resigned 30 September 2021)
 Kathryn Ellison (from 3 May 2021, resigned 9 July 2021)
 Denis Antor (from 30th November 2021)
 Christian Meadows (from 30th November 2021)

Lay Trustees

Clare Powne
 Caragh Aylett
 Anthony Baker (resigned 31 July 2021)
 Oliver Colling (resigned 31 July 2021)
 Chris Nash (resigned 11 June 2021)

Graeme Osborn (from 1 August 2021)
 Hannah Sketchley (from 1 August 2021)
 Jonathan Snowden (1 August 2021)

Senior leadership team

Chief Executive: Gareth Hughes
 Director of Services: Kirsty Morrison
 Director of Campaigns: Georgina Lambert

Trustees' responsibilities

The Trustees, who are the directors of Durham Students' Union for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Haines Watts were appointed auditors of Durham Students' Union for a three-year period commencing in 2018, extended in 2021 by an additional 2 years to 2023.

Approved by the Board of Trustees on 30 November 2021 and signed on its behalf by



Graeme Osborn

Chair

Independent auditors' report to the trustees of Durham Students' Union

For the year ended 31 July 2021

Opinion

We have audited the financial statements of Durham Students' Union for the year ended 31 July 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2021, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charitable company's activities, funders, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed on page 29 and the accounting policies note.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 20 and 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the companies Act 2006 and we report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Charities Act 2011, Companies Act 2006, UK GAAP (FRS102) and relevant tax legislation. We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- confirming with the trustees and management whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

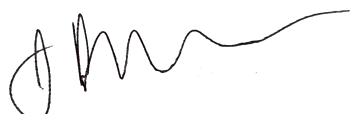
- assessing the risk of management override including identifying and testing a sample of journal entries;
- confirmation received from the banks to verify the balance as on the last day of the accounting year;
- reviewing minutes of meetings of those charged with governance

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Donna Bulmer BA (Hons) ACA (Senior Statutory Auditor)
For and on behalf of Haines Watts North East Audit LLP

Statutory Auditors

17 Queens Lane
Newcastle upon Tyne
NE1 1RN

26 January 2022

Statement Of Financial Activities

(Including Income And Expenditure Account)

For the year ended 31 July 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:						
Donations	4	1,242,549	-	105,436	1,347,985	1,520,013
Charitable activities	5	48,864	6,570	243,256	298,690	971,838
Other trading	6	9,066	-	-	9,066	138,408
Total income		1,300,479	6,570	348,692	1,655,741	2,630,259
Expenditure on:						
Raising funds		216,661	-	-	216,661	301,511
Charitable activities		1,062,176	44,789	188,501	1,295,466	2,259,697
Total expenditure	7	1,278,837	44,789	188,501	1,512,127	2,561,208
Net income		21,642	(38,219)	160,191	143,614	69,051
Transfers between funds	17	71,839	8,261	(80,100)	-	-
Net movement in funds		93,481	(29,958)	80,091	143,614	69,051
Reconciliation of funds						
Total funds brought forward		164,227	89,283	506,418	759,928	690,877
Total funds carried forward		257,708	59,325	586,509	903,542	759,928

All amounts derive from continuing activities. All gains and losses recognised in the year are included in the Statement of Financial Activities.

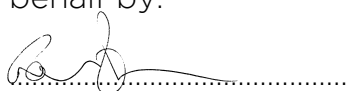
Balance Sheet

as at 31 July 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	12		178,084		229,121
Current assets					
Stocks	13	8,111		8,483	
Debtors	14	41,784		107,972	
Cash and bank balances		729,409		551,022	
			779,304	667,477	
Current liabilities					
Creditors: amounts falling due within one year	15	(53,846)		(136,670)	
Net current assets			725,458		530,807
Net assets			903,542		759,928
Funds					
Unrestricted funds			257,708		164,227
Designated funds			59,325		89,283
Restricted funds			586,509		506,418
	17		903,542		759,928

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 30 November 2021 and are signed on its behalf by:



Graeme Osborn

Chair

Company Registration Number. 07689815

Statement Of Cash Flows

as at 31 July 2021

	Notes	2021 £	2020 £
Cash inflows/(outflows) from operating activities	23	178,388	150,193
Cash flows from investing activities			
Purchase of fixed assets		-	(229,109)
Cash provided by (used in) investing activities		-	(229,109)
Change in cash and cash equivalents in the year		178,388	78,916
Cash and cash equivalents at the beginning of the year		551,022	629,938
Cash and cash equivalents at the end of the year		729,410	551,022
Cash and cash equivalents consist of:			
Cash at bank and in hand		729,410	551,022

Notes to the Financial Statements

For the year ended 31 July 2021

1. General Information

Durham Students' Union is a registered charity in England and Wales, with the charitable object of advancing the education of students at Durham University.

The charity is a private company limited by guarantee, with the registered office and principal address at Durham House, New Elvet, Durham, DH1 3AN.

2. Accounting Policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

Durham Students' Union meets the definition of a public benefit under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

Following the difficult first year of pandemic reported in the 2019/2020 accounts, we have successfully worked using diligent budgeting and financial control, whilst maintaining an appropriate level of service, to restore our reserves position to our desired target position. We appreciate that we are fortunate to be in such a solid position going into 2021/2022. We are also grateful that the University, who provide most of our external funding, have had the confidence in us to agree an ongoing funding arrangement over the coming years at a level higher than pre pandemic.

On this basis the Trustees consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that might be necessary if the University were not to provide further support.

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

2.3 Fund accounting

General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Union.

Restricted funds – these are funds that 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.

Designated funds – these are unrestricted funds earmarked by the board of trustees for particular purposes.

All income and expenditure is shown in the Statement of Financial Activities. Incoming resources and resources expended have been presented differently this year to better reflect a true and fair view of the union's activities.

2.4 Incoming resources

Block grant receive is taken to income on receipt, with the exception of amounts received relating to future periods which are taken to deferred and recognised in those accounting periods.

Incoming resources subject to donor imposed conditions that specify the time period in which the expenditure of resources can take place are recognised over the time period imposed.

The amount of block grant is agreed year on year and the Union has no contractual entitlement to this.

Other revenue income is taken to income when the conditions of entitlement, probability and measurement are met.

Donated facilities are recognised as income when the charity has control over the item, any conditions associated with the item have been met, the receipt of economic benefit from use by the charity of the item is probable and economic benefit can be measured reliably.

The Union receives donated resources from Durham University in the form of accommodation on the campus but as the value of these services cannot be quantified the income and expenditure has not been recognised in the statement of financial activities.

2.5 Resources expended

Resources expended are accounted for on an accruals basis.

Cost of raising funds comprise the costs of marketing and venue rental and their associated support costs.

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

Expenditure on charitable activities includes the cost of bars, events, membership services, DUCK and Student Societies undertaken to further the purposes of the charity and their associated cost.

Support costs are those costs incurred indirectly by the charity and are allocated to charitable activities on the basis of usage.

Governance costs are those incurred in compliance with constitutional statutory requirements, such as the annual audit.

The Union is partially exempt for VAT purposes and expenditure is shown gross of the irrecoverable proportion of VAT where applicable.

2.6 Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Assets costing more than £500 are capitalised and carried in the balance sheet at historic cost.

Depreciation is provided at rates calculated to write down the assets to their estimated residual values over the course of their anticipated working lives.

The annual rates of depreciation used on the straight line basis are as follows:

Building	10%
Computer equipment	20% - 33.33%
Plant and machinery	20%
Furniture and fittings	20% - 40%

2.7 Stock

Items of bar and vending stock are stated at the lower of historical cost and net realisable value.

2.8 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 32 days. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.11 Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial asset measured at amortised cost, the impairment loss is measured as the difference between an assets carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an assets carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.12 Pensions

The pension costs charged in the financial statements represents the contributions payable by the Union during the period in accordance with FRS102.

An explanation of the pension scheme run by the Union and details on payments in the period can be found on note 16 to the accounts.

2.13 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

2.14 Judgements in applying accounting policies and key sources of estimation uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates 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 addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 12 for the carrying amount of the property plant and equipment and note 2.6 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors.

When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 14 for the net carrying amount of the debtors and associated impairment provision.

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

3. Statement of financial activities for the prior year

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:						
Donations	4	1,235,586	-	284,427	1,520,013	1,166,994
Charitable activities	5	210,080	2,864	758,894	971,838	1,315,836
Other trading	6	138,408	-	-	138,408	182,691
Total income		1,584,074	2,864	1,043,321	2,630,259	2,665,521
Expenditure on:						
Raising funds		301,511	-	-	301,511	236,844
Charitable activities		1,373,651	23,931	862,115	2,259,697	2,282,189
Total expenditure	7	1,675,162	23,931	862,115	2,561,208	2,519,033
Net income		(91,088)	(21,067)	181,206	69,051	146,488
Transfers between funds	17	-	-	-	-	-
Net movement in funds		(91,088)	(21,067)	181,206	69,051	146,488
Reconciliation of funds						
Total funds brought forward		255,315	110,350	325,212	690,877	544,389
Total funds carried forward		164,227	89,283	506,418	759,928	690,877

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

4. Donations and legacies

	Unrestricted £	Restricted £	2021 £	2020 £
University grant	880,000	17,936	897,936	1,007,910
Grant of serviced accommodation	213,383	-	213,383	208,994
Government grants	149,166	-	149,166	101,878
Other grant	-	87,500	87,500	201,231
	<hr/> 1,242,549	<hr/> 105,436	<hr/> 1,347,985	<hr/> 1,520,013
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5. Income from charitable activities

	Unrestricted £	Restricted £	2021 £	2020 £
Events	-	-	-	1,162
Bars	39,633	-	39,633	196,893
Membership services	15,801	-	15,801	14,889
DUCK	-	95,666	95,666	340,885
Student groups	-	147,590	147,590	418,009
	<hr/> 55,434	<hr/> 243,256	<hr/> 298,690	<hr/> 971,838
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. Other trading income

	Unrestricted £	Restricted £	2021 £	2020 £
Venue rental	5,313	-	5,313	32,865
Marketing	3,753	-	3,753	105,543
	<hr/> 9,066	<hr/> -	<hr/> 9,066	<hr/> 138,408
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

7. Resources expended

	Activities undertaken directly £	Support costs £	Total 2021 £	Total 2020 £
Raising funds	155,672	60,989	216,661	301,511
Charitable activities for students				
Commercial	67,666	13,009	80,675	250,835
Membership services	739,090	196,158	935,248	1,112,684
Designated fund activities	24,014	-	24,014	23,931
DUCK	26,621	34,105	60,726	381,887
Student groups	126,592	68,211	194,803	490,360
	983,983	311,483	1,295,466	2,259,697
	1,139,655	372,472	1,512,127	2,561,208

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

8. Support costs

	2021	2020
	£	£
Accommodation	213,383	208,994
Staff related costs	96,098	118,062
Facilities	7,198	(2,982)
Equipment and licences	13,202	11,888
Administration charges	18,065	20,637
Travel and conferences	938	3,746
Finance expenses	687	2,061
Professional expenses	13	2,886
Depreciation	12,320	12,474
Other donations to charity	5,000	-
	<u>366,904</u>	<u>377,766</u>

Governance costs

Auditor's remuneration	<u>5,568</u>	<u>5,105</u>
Trustee expenses	-	-
	<u>5,568</u>	<u>5,105</u>
	<u>372,472</u>	<u>382,871</u>

9. Net income/expenditure for the year

	2021	2020
	£	£
Net income for the year is stated after charging:		
Depreciation	51,037	44,533
Operating lease expenses	-	10,140
	<u></u>	<u></u>

10. Auditor's remuneration

	2021	2020
	£	£
Fees payable to the charity's auditors of the charity's annual accounts	5,450	4,500
	<u></u>	<u></u>

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

11. Analysis of staff costs, trustees remuneration and expenses and the costs of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	814,660	995,152
Social security costs	63,084	68,136
Pension costs	22,252	24,847
Other staff related costs	16,031	37,831
	<u>916,027</u>	<u>1,125,966</u>

The average number of employees based on head count during the period was:

	2021	2020
	£	£
Full-time	28	29
Casual	3	7
	<u>31</u>	<u>36</u>

There was one employee who earned more than £60,000 (2020 - none).

Travel expenses of £nil (2020 - £nil) were reimbursed to Trustees during the year.

The trustees are made up of external trustees and sabbatical officers; external trustees were not paid or received any other benefits from employment in the year (2020 - £nil), sabbatical trustees were paid £112,910 (2020 - £112,074) as permitted by the Students' Union's Ordinance and Regulations. No trustee received payment for professional or other services supplied to the charity (2020 - £nil).

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

11. Analysis of staff costs, trustees remuneration and expenses and the costs of key management personnel (continued)

	2021 Remuneration	2021 Pension	2020 Remuneration	2020 Pension
C Procter	765	23	-	-
D Evans			21,754	607
J Ballingham	765	23	-	-
J Graham	765	23	-	-
D Merrington	612	18	-	-
S Johnson-Audini	-	-	21,296	597
K McIntosh	-	-	21,710	608
J Dunning	-	-	21,434	-
A McLoughlin	-	-	21,296	597
N Haque	21,387	597	382	-
A Marshall	21,387	597	647	-
S McAllister	21,387	597	382	-
E Swift	21,387	597	382	-
S Twins	21,387	597	382	-
	<u>109,840</u>	<u>3,070</u>	<u>109,665</u>	<u>2,409</u>

The key management personnel of the charity comprise the Chief Executive Officer, Director of Services, Director of Campaigns. The total employee benefits of the key management personnel of the charity were £190,854 (2020 - £176,939).

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

12. Tangible fixed assets

	Leasehold improvements £	Plant & machinery £	Computer equipment £	Furniture & fittings £	Total £
Costs					
As at 1 August 2020	96,729	3,500	50,821	228,606	379,656
Additions	-	-	-	-	-
As at 31 July 2021	96,729	3,500	50,821	228,606	379,656
Depreciation					
As at 1 August 2020	7,678	3,500	36,235	103,122	150,535
Charge for the year	9,673	-	4,337	37,027	51,037
As at 31 July 2021	17,351	3,500	40,572	140,149	201,572
Net book value					
As at 1 August 2020	89,051	-	14,586	125,484	229,121
As at 31 July 2021	79,378	-	10,249	88,457	178,084

At 31 July 2021 Durham Students' Union had no capital commitments.

13. Stocks

	2021 £	2020 £
Goods for resale	8,111	8,483

14. Debtors

	2021 £	2020 £
Trade debtors	19,532	22,141
Other debtors	22,252	85,831
	41,784	107,972

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

15. Creditors – amounts falling due within one year

	2021	2020
	£	£
Trade creditors	27,851	37,871
Accruals and deferred income	15,029	46,224
Other creditors	-	34,450
Social Security and other taxes	10,966	18,125
	<hr/>	<hr/>
	53,846	136,670
	<hr/>	<hr/>

Deferred income comprises of marketing income received before the balance sheet date that will be recognised in the next financial year.

	2021
	£
Balance at 1 August 2020	1,500
Amount released to income	(1,500)
Amount deferred in year	-
	<hr/>
Balance at 31 July 2021	-
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16. Pension

Durham Students' Union participated in a defined contribution group personal pension scheme which was opened to the members during the financial period to 31 July 2021. Under the scheme the Union and employees each contributed 3% of earnings.

Pension costs for the year ended 31 July 2021 amounted to £22,252 (2020 - £24,847). Pension costs are funded from unrestricted income.

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

17. Funds analysis

For the year ended 31 July 2021

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfer £	Balance at 31 July 2021 £
Unrestricted funds	164,227	1,300,480	(1,278,839)	71,839	257,708
Designated funds	89,283	6,570	(24,014)	(71,839)	-
Capital Fund	-	-	(20,775)	80,100	59,325
	253,510	1,307,050	(1,323,628)	80,100	317,033
Restricted funds					
DUCK	57,836	95,666	(26,621)	-	126,881
Student groups	335,876	165,526	(126,592)	-	374,810
Capital fund	80,100	-	-	(80,100)	-
Other funds	32,606	87,500	(35,288)	-	84,818
	506,418	348,692	(188,501)	(80,100)	586,509
Total funds	759,928	1,655,742	(1,512,129)	-	903,542

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

17. Funds analysis (continued)

Student groups	Balance at 1 August 2020 £	Income £	Expenditure £	Transfer £	Balance at 31 July 2021 £
Law	59,424	13,467	(21,606)	-	51,284
Instep	10,227	4,134	(3,143)	-	11,218
Hill walking	5,642	4,431	(3,038)	-	7,035
Women in business	7,529	5,217	(3,349)	-	9,397
Christian Union	1,817	5,012	(3,578)	-	3,251
Pro Bono	6,772	2,460	(108)	-	9,114
Freefall	2,663	1,288	(-)	-	3,951
Yoga	6,268	1,136	(2,345)	-	5,059
Arthur Holmes Geological	2,223	223	(119)	-	2,327
Aerobics	3,728	466	(832)	-	3,362
Ballet	3,993	3,098	(2,945)	-	4,146
Folk	1,627	15	(-)	-	1,642
Purple Radio	1,887	3,632	(1,596)	-	3,923
Swing	4,510	-	(196)	-	4,314
Geographical	10,410	1,387	(342)	-	11,455
Classics	3,714	801	(170)	-	4,345
History	4,794	1,646	(347)	-	6,093
Pole dancing	4,200	2,040	(2,954)	-	3,286
Computing	1,948	6,171	(3,751)	-	4,368
Mathematical	3,244	1,481	(-)	-	4,725
Nightline	3,714	290	(1,691)	-	2,313
English Literature	5,149	3,133	(925)	-	7,357
Legal Union	2,986	1,310	(99)	-	4,197
Mooting	2,706	3,308	(423)	-	5,591
Equestrian Club	2,954	2,074	(1,020)	-	4,008
Bar	4,237	2,538	(870)	-	5,905
Chemistry	3,006	3,321	(3,202)	-	3,125
Art & Life Drawing	2,003	1,450	(581)	-	2,872
Chinese Students	2,610	-	(-)	-	2,610
Harry Potter	2,577	216	(5)	-	2,788
Wine	2,093	92	(762)	-	1,423
Football Supporters	2,372	253	(1,822)	-	803
First Aid Soc	2,019	176	(60)	-	2,135
Politics & Int Rel	2,777	1,569	(280)	-	4,066
Heads Up Durham	3,460	21	(-)	-	3,481
Other societies					
(Societies with balances <£2,000)	109,914	86,914	(46,420)	-	150,408
Unallocated balances	34,674	-	(17,248)	-	17,426
	<u>335,878</u>	<u>164,770</u>	<u>(125,837)</u>	<u>-</u>	<u>374,811</u>

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

17. Funds analysis (continued)

For the year ended 31 July 2020

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfer £	Balance at 31 July 2020 £
Unrestricted funds	255,315	1,584,074	(1,675,162)	-	164,227
Designated funds	110,350	2,864	(23,931)	-	89,283
	365,665	1,586,938	(1,699,093)	-	253,510
Restricted funds					
DUCK	68,059	340,885	(351,108)	-	57,836
Student groups	257,153	507,525	(428,802)	-	335,876
Capital fund	-	102,946	(22,846)	-	80,100
Other funds	-	91,965	(59,359)	-	32,606
	325,212	1,043,321	(862,115)	-	506,418
Total funds	690,877	2,630,259	(2,561,208)	-	759,928

Designated funds

A Designated Fund was created in 2019/2020 to support work with the colleges and the MCR/JCR's over a period of two years. Due to the pandemic the only significant funds spent were on the staff member recruited to fulfil this project, who worked well in the both years, mostly remotely of course. The project has now ceased and the board decided to transfer the remaining funds back to unrestricted funds.

The Capital fund relates to amounts received from the University for refurbishment undertaken during the previous year, and has been moved to designated at the end of the year. Depreciation will be allocated against this fund over the expect life of the assets purchased.

Restricted funds

Student group funds represent balances held by individual societies and are spent at their discretion subject to the Union's rules.

DUCK funds represent balances raised by students for charitable purposes. These are paid to charitable organisations subject to the Union's rules.

Other funds represent additional amounts received from the University, £87,500 for the support of academic society membership. It was not possible to disburse all of this funding during the year but the University has allowed this to be carried forward and used for similar purposes in 2021/2022.

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

18. Analysis of net assets between funds

For the year ended 31 July 2021

	Fixed assets £	Net Current assets £	Fund balances £
Unrestricted funds	118,759	138,949	257,708
Designated Funds	59,325	-	59,325
Restricted funds	-	586,509	602,178
	<hr/>	<hr/>	<hr/>
	178,084	725,458	903,542

For the year ended 31 July 2020

	Fixed assets £	Current assets £	Current liabilities £	Fund balances £
Unrestricted funds	229,121	156,454	(132,065)	253,510
Restricted funds		511,023	(4,605)	506,418
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	229,121	667,477	(136,670)	759,928
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19. Operating leasing commitments

At 31 July 2021 the charity had future minimum lease payments under non-cancellable leases as follows:

	2021 £	2020 £
No later than 1 year	-	-
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20. Capital commitments

At 31 July 2021 there were no capital commitments (2020 - £nil).

Notes to the Financial Statements (continued)

For the year ended 31 July 2021

21. Related party transactions

Durham University owns the building occupied by Durham Students' Union; a peppercorn rent is charged on this lease.

At the year end, the University owed the Union a balance of £4,503 (2020 - £60).

At the year end, the Union owed the University a balance of £625 (2020 - £589).

22. Controlling party

Control of Durham Students' Union is considered to be in the hands of its membership, and consequently there is no controlling party.

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£	£
	143,614	69,051
Adjustments for:		
Depreciation	51,037	44,533
Decrease/(increase) in stocks	373	341
Decrease/(increase) in debtors	66,188	(20,909)
(Decrease)/increase in creditors	(82,824)	57,177
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Net cash provided by operating activities	178,388	150,193
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