

Report of the Trustees for the Year Ended 31 July 2019

The Trustees, who are also Directors of the incorporated charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2019. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 06661477 (England and Wales)

Registered Charity number 1142614 (England and Wales)

Registered office Birkbeck, University of London
Malet Street
London
WC1E 7HX

Trustees

Trustee	<i>Date appointed</i>	<i>Date resigned</i>	<i>Class of appointment</i>
D W Parry	26 August 2008		Non-executive
N Baker	1 August 2017	30 June 2019	Executive
A Holmes	9 November 2018		Executive
S Moreau	1 August 2017	30 June 2019	Executive
E Chigbo	16 November 2017	30 June 2019	Executive
R Auernigg	16 November 2017	19 October 2018	Executive
S Hurley	1 July 2018	30 June 2019	Executive
B O'Connor	1 July 2018		Executive
A Laffere	1 August 2018	31 July 2019	Non-executive
K Horsfall	1 August 2018	31 July 2019	Non-executive
Z Frediani	1 August 2018		Non-executive
G Gasparini	1 July 2019		Executive
K Ibirogbu	1 July 2019		Executive
L Oburoh	1 July 2019		Executive
A Prestage	1 August 2018		Non-executive
J Solitro	1 July 2019		Executive
M Vadher	1 August 2018		Non-executive

Company Secretary

D W Parry

Chief Executive

Y Joondan

Bankers

National Westminster Bank PLC

Solicitors

DAC Beachcroft LLP

COMMENCEMENT OF ACTIVITIES

The company was incorporated on 31 July 2008 and commenced its activities on 1 August 2008 when assets and liabilities of Birkbeck College Students' Union, an unincorporated entity, were transferred in.

FINANCIAL PERFORMANCE TO DATE

Overview

The Union received a subvention from the College of £345,000 towards the costs of staff and 'core activities' agreed between the Trustees and the College management in line with the Memorandum of Understanding. The Union generated additional income of £52,147, which was mainly formed from the sale of membership discount cards.

The Trustees are grateful for the continued support that the College governors, management and staff provide. The Union had previously adopted a new turnaround plan entitled 'Getting out of Neutral' which seeks to re-establish the Union as a better organisation for our members.

Reserves and Restricted Funds

Reserves are classified as restricted or unrestricted. Within Unrestricted Funds are Designated funds where the trustees have committed the union to future expenditure, such as on projects that have received match-funding. Restricted reserves comprise of balances on Grants and on Clubs & Societies where funds have been received for a specific purpose and the union is restricted in its use of these funds.

The Trustees encourage students running clubs and societies, to ensure there is financial activity within their remits, and where possible to develop plans to apply these restricted funds for student benefit within the constitutional objects and mission of their club or society and engaging their membership widely in its application.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Union is controlled by its governing documents; a Memorandum and Articles of Association dated 31 July 2008 (amended 1 August 2009), and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Appointment of Trustees

The Board of Trustees consists of no more than 12 persons and is made up as follows:

Not more than six Officer Trustees elected annually by secret ballot of the Union membership for a 12-month term;

Not more than two Student Trustees appointed for a term of one year;

Not more than four Lay Trustees appointed for a term of three years.

Risk management

The Trustees have assessed the Union's activities and believe that the Union is adequately insured and, with new financial management, monitoring and control process now agreed with the College, and considers it has an appropriate risk management policy in place.

During the year, the insurance policies and schedules were reviewed fully by both the Union's management, the insurance broker and underwriters and this work considered and approved by the Trustees. The Trustees have considered and noted the implications of the organisational duties of safeguarding, the appropriateness and needs of checks on individuals hold

elected or paid office or posts in the charity in relation to the information held by the Disclosure & Barring Service and wider corporate duties under the provisions of the Bribery Act 2011 and the Lobbying, Non-Party Campaigning & Trade Union Administration Act 2014.

OBJECTIVES AND ACTIVITIES

Constitutional Aims and Objects

The objects of the Union are the advancement of education of Students at Birkbeck, University of London for the public benefit by:

1. promoting the interests and welfare of Students at Birkbeck, University of London during their course of study and representing, supporting and advising Students;
2. being the recognised representative channel between Students and Birkbeck, University of London and any other external bodies; and
3. providing social, cultural, sporting and recreational activities and forums for discussions and debate for the personal development of its Students.

The Trustees have considered the effect of the Charity Commission's statement on public benefit on the operations and constitution of the Union.

IMPACT REPORT 2018/19

STRATEGIC PLAN UPDATE

Introduce student nominated awards for teaching staff who provide excellent academic support as well as good teaching

We launched the Student Led Teaching Awards project this year. The Awards were given out at our annual Colours and Honours event, which celebrates and recognises staff and students from across the College.

Start working towards a suitable organisational quality standard to benchmark what we do

We had identified the National Union of Students (NUS) Quality Students' Unions programme as our organisational quality standard, however due to NUS' turnaround project, our enrolling in the programme has been delayed until the next academic year.

Explore/develop activities partnerships with other Bloomsbury based Unions

Our Freshers' Fair was co-ordinated with Student Central and held in their venue, as was our Colours and Honours awards event in March.

Investigate income generation options consistent with our charitable objects

This year we engaged NUS to act as our media sales agents which helped increase our income from the Freshers' Fair from approximately £2,000 in 2018 to £7,000 in 2019.

The following items for our strategic plan have been rolled over into 2019/20:

- Review our plan and develop ideas for 2021/22
- Introduce a system of recognition for course representatives
- Organise an event to celebrate and reward course representatives

NEW PLAN COMING IN 2020

The current Strategic Plan is coming to the end of its three-year cycle. The Students' Union will be working over the coming year on the new Strategic Plan, working with the six elected Officers, Trustee Board, students and the full-time staff of the Union to develop it. The new plan will ensure that Birkbeck Students' Union continues to progress and improve our services to support the student experience.

DEMOCRACY & REPRESENTATION

SABBATICAL OFFICERS

The six Elected Officers are the leaders of the Students' Union who represent you to the College and sit on both the Trustee Board and Executive committee, directing the Union and leading the work we do each year. They are elected each Spring, so make sure you vote!

STUDENT COUNCIL

Student Council is an elected group of representatives who pass policy, debate student issues and hold the Student Leaders to account. There are over 30 positions that sit on Council, which are elected in the Autumn Elections - you can run for a position, and don't forget to vote.

SCHOOL & COURSE REPRESENTATIVES

School and Course Representatives are an essential part in helping elevate the student voice and keep the College and Union informed with student feedback.

School Representatives are a paid position that we hire over the summer - you can find out who your School Rep is by visiting the Student Voice tab on our website.

Course Reps are elected in your own classroom at the start of each term. Keep your eyes peeled to nominate yourself

OFFICER PROJECTS & CAMPAIGNS

Our Student Officers lead on liberation networks and campaigns to make changes that have a positive impact on students' studies and overall experience while at Birkbeck. Here's the highlights from Officer Projects & Campaigns in 2018-19!

STUDENT LEADERS

NICK BAKER

24- HOUR LIBRARY - Campaigned for a 24-hour library, resulting in a trial taking place during the summer-term.

OUTSOURCING CAMPAIGN - Lobbied the College alongside Trade Unions for in-sourced support workers. The College are now in the process of moving all workers in-house.

STUDENTS' UNION BYE-LAWS - Reviewed & updated the Students' Union bye-laws which were later approved.

SARA HURLEY

SUSTAINABILITY - Worked with the College to install water fountains on campus & introduce more green initiatives across food outlets.

ENVIRONMENSTRUAL - Encouraged ethical periods, raising awareness about period waste and ethical brands, and gave out Mooncups and Natracare products to students, to help them save money and the planet!

LIBERATION OFFICERS

EZ CHIGBO, BLACK MEMBERS OFFICER

BLACK HISTORY MONTH - Delivered the widest range of events that we have ever had for Black History Month in the Students' Union. This included film nights, a liberation poetry writing workshop for members of the Black community to express themselves, and an innovative and exciting exercise class that combined Afro-Caribbean style dancing with current club moves in an exciting TWERKSHOP! All events were free to students.

BARNEY O'CONNOR, DISABILITIES OFFICER

COUNCIL TAX EXEMPTION FOR PART-TIME STUDENTS - Worked with Student Services and local Council to ensure part-time students were able to benefit from students' Council Tax exemption.

DISABILITIES COMMITTEE - Created a space and invited Disabled students to attend and feed in any accessibility issues they've faced or to propose campaign ideas.

ALEX HOLMES, LGBTQ+ OFFICER

GENDER-NEUTRAL TOILETS - Successfully lobbied for the introduction of gender-neutral toilets on campus.

EVENTS AND ACTIVITIES - Hosted events for LGBTQ+ students and organised Birkbeck's parade group for Pride in London 2019. Worked with Birkbeck Library to commemorate LGBTQ+ History for LGBTQ+ History Month.

TRANS REPRESENTATION - Established a Trans Students' Officer role and campaign, in addition to the LGBTQ+ officer role and campaign, to improve representation.

STUDENT RIGHTS - Lobbied the College to introduce a 'supporting trans students policy', and worked with the College to co-develop it in close consultation with trans students, to ensure that the policy was fit for purpose.

SOPHIA MOREAU, WOMENS' OFFICER

KNOW YOUR RIGHTS - Organised a series of panel discussions and educational events to raise awareness of employee and civil rights.

WOMEN'S HOUR - Sophia was invited on to Woman's Hour to discuss her campaign for Student parents.

STUDENT CARERS CAMPAIGN - Began a national petition to lobby Parliament to include parents and carers in the discrimination act.

ACTIVITIES

Freshers Fayre

This was the first year we held a Freshers' Fayre in Student Central, and it was held alongside the College's own orientation day. This collaborative approach to the Orientation schedule resulted in a great turn out for the Fayre. Throughout the day we had approx. 3,000 students go through the Fayre to see 50 stall holders – from Clubs & Societies to local businesses and charities.

Flight of the Owls

This year's Welcome Week saw the Students' Union introduce a bonus new event – the Flight of the Owls! Led by the elected Officers, we organised a student-friendly pub crawl of Bloomsbury to help students get to know the area and each other. We had 200 students attend the first event in Welcome Week, and 100 attend the second, smaller event in January during Refreshers.

One World Week

We were invited to be a part of the One World Week committee and worked collaboratively to help deliver that programme of events. In particular, our contributions to the event schedule were the Pot-Luck picnic held in Gordon's Square, which had 50 attendees throughout the day and received exceptional feedback from students and staff; and the Lamp & Owl student magazine launch which saw 30 people attend and a new committee of students was formed to run the magazine.

BCALS won a National Society Award

Our wonderful Applied Linguistics Society, BCALS, won the prestigious national WhatUni Student Choice Giving Back award for all of their astounding fundraising!

University Challenge

After many years of trying, we finally got Birkbeck's quiz team back on the telly! Each year, the Students' Union host rounds of tryouts to find the brightest minds and quality quizzers at Birkbeck. Nick Janmohamed, Robert Anderson, Rose Barnett, Ian Kernohan, Eric Skidmore, made the team in 2018 and are the first team to make it to the televised rounds since Birkbeck's win in 2003. Unfortunately they lost out to reigning champions Edinburgh, but we are so proud of their grand achievement!

Barkbeck

A new and very popular event this year was Barkbeck. As part of Wellbeing Week during the summer assessment period, we hosting a puppy room to help students unwind with some pet therapy. The event was fully booked and we had to turn people away – who were keen to know when the next one would be!

COMMUNICATIONS

NEWSLETTER

We've remained steady on our newsletters, with a slight improvement of a 40 – 50% open rate (June 2019) from 35 – 50% (June 2018). However, it is important to note that the layout and design of the newsletter, since the rebrand has been continually improved and tweaked over the 2018-19 Academic year. Despite some formatting and coding issues along the way, we now have an accessible and on-brand newsletter.

INSTAGRAM

We've risen from 148 followers at this time last year to 504 followers as of September 2019! This is our newest platform and the one that needs growing the most, yet it is fast gaining followers and mentions. Impressions have increased from 150 – 250 per post (July 2018) to 280 - 330 per post (July 2019).

TWITTER

3678 followers – 3908 followers. This is an unfortunate decrease in followers, however we can attribute certain numbers to alumni students choosing to unfollow after an increase in tweet activity. We're hoping alongside the increase in general communications and an awareness campaign from the Students Union and a closer working relationship with the College's External Relations team, we will see a boost as new students continue to follow us. You can already see an increase

Tweet impressions have risen from 18.9K impressions in June 2017 & 21.7K June 2018, to 22.1K impressions in June 2019, with a peak of 33.8K impressions in September 2019. We can utilise this increase in engagement during the start of term to further improve communication with students.

FACEBOOK

Likes on Facebook have increased from 1700 likes in June 2017 & 2152 in June 2018 to 2375 in June 2019. However this is not as steady an increase as we would like to see, and hope the future awareness campaign and closer working relationship with the College will improve these figures and post engagement further.

ADVICE

The Birkbeck Students’ Union Advice Service is an impartial, free and confidential service here to support you with any academic related issues you might have, and provide guidance and support during your time at Birkbeck. Here are some of the areas that the Advice Service covers:

- Appeals and complaints.
- Help with disputes over fees.
- Alleged assessment offences.
- Non-Academic disciplinary issues.
- Fitness to study queries.
- Mitigating Circumstances.
- General advice & signposting.

AFFILIATIONS

During the year, the Union was affiliated to the following groups or bodies, and in compliance with Section 22 of the Education Act 1994, lists them here (along with the affiliation fee paid). Pursuant to Section 22 of the Education Act 1994, the Trustees declare that no donations have been made to any other organisation.

Affiliations are notified formally to members at the AGM:

Body of Affiliation	Fee Paid (£)
Advice UK	£253
Amateur Football Association	£48
Basketball England	£50
British Universities & Colleges Sport	£50
National Union of Students (UK)	£9,400

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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 those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are 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 auditors are aware of that information.


AUDITORS

The auditors, Knox Cropper, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Declaration

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



.....
Alexander Holmes – Chair of Trustees (2019/20)

Report of the Independent Auditors to the Members of Birkbeck College Students' Union

Opinion

We have audited the financial statements of Birkbeck College Students' Union (the 'charitable company') for the year ended 31 July 2019 which comprise the Statement of Financial Activities, the Balance Sheet and the 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 (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 2019 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 Companies Act 2006.

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 Auditors 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors 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.

Opinion 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit.
-

Report of the Independent Auditors to the Members of Birkbeck College Students' Union

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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.


Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

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 Report of the Independent Auditors.

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 auditors' 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.



Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
Chartered Accountants and Statutory Auditors
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date:12/15/20.....

BIRKBECK COLLEGE STUDENTS' UNION
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2019

		Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Donations and legacies					
Grant income	2	345,000	-	345,000	363,800
Incoming resources from charitable activities					
Clubs and societies	3	-	6,511	6,511	2,504
Events (Freshers' Fayre, etc)		9,564	-	9,564	2,110
TOTUM cards (NUS Extra)		36,336	-	36,336	55,914
Birkbeck SU branded clothing		5,098	-	5,098	3,278
Other Income		1,149	-	1,149	1,569
Other incoming resources		-	-	-	-
Total incoming resources		<u>397,147</u>	<u>6,511</u>	<u>403,658</u>	<u>429,175</u>
Net incoming resources available					
Net incoming resources available for charitable application		397,147	6,511	403,658	429,175
Charitable activities - Application of resources					
	4				
SU Student Events & Activities (Central)		77,401	-	77,401	75,493
SU Advice		65,593	-	65,593	73,176
SU Communications		80,087	-	80,087	71,473
SU Voice		77,585	-	77,585	86,762
Events (Freshers' Fayre, etc)		-	-	-	4,474
Clubs and societies		37,326	16,786	54,112	45,555
TOTUM cards (NUS Extra)		27,607	-	27,607	42,840
Birkbeck SU branded clothing		5,549	-	5,549	4,808
Total resources expended		<u>371,148</u>	<u>16,786</u>	<u>387,934</u>	<u>404,581</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>25,999</u>	<u>(10,275)</u>	<u>15,724</u>	<u>24,594</u>
RECONCILIATION OF FUNDS					
	16				
Total funds brought forward		(100,494)	13,462	(87,032)	(111,626)
Transfers in Year		(10,169)	10,169	-	-
TOTAL FUNDS CARRIED FORWARD		<u>(84,664)</u>	<u>13,356</u>	<u>(71,308)</u>	<u>(87,032)</u>

The notes form part of these financial statements

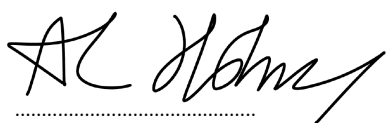
BIRKBECK COLLEGE STUDENTS' UNION
Balance Sheet
At 31 July 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	10	5,567	4,664
		<u>5,567</u>	<u>4,664</u>
CURRENT ASSETS			
Stocks	11	763	736
Debtors	12	69,805	7,490
Prepayments and accrued income		5,531	4,416
Cash at bank and in hand		14,075	1,457
		<u>90,174</u>	<u>14,099</u>
CREDITORS			
Amounts falling due within one year	13	(27,049)	(12,795)
		<u>63,125</u>	<u>1,304</u>
NET CURRENT ASSETS/(LIABILITIES)			
TOTAL ASSETS LESS CURRENT LIABILITIES		68,692	5,968
CREDITORS			
Amounts falling due after more than one year	14	(140,000)	(93,000)
		<u>(71,308)</u>	<u>(87,032)</u>
NET ASSETS/(LIABILITIES)			
FUNDS	16		
Unrestricted funds			
General funds		(90,189)	(106,019)
Designated funds		5,525	5,525
Restricted funds		13,356	13,462
		<u>(71,308)</u>	<u>(87,032)</u>
TOTAL FUNDS			

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

12-05-2020

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:



.....
Alexander Holmes - Trustee

The notes form part of these financial statements

1 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

The requirements of Section 7 Statement of Cash Flows.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Allocation and apportionment of costs

Support costs have been allocated to Charitable Activities on the following basis:

SU Student Events & Activities (Central)	9.0%
SU Advice	25.0%
SU Communications	25.0%
SU Voice	25.0%
Clubs and societies	14.0%
TOTUM cards (NUS Extra) Card	1.0%
Birkbeck SU branded clothing	1.0%

Governance costs have been merged with other Support costs.

Tangible fixed assets

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

	Life:
Plant and machinery	5 years
Fixtures and fittings	5 years
Computer equipment	3 years

Stocks

Stock comprises physical stock of TOTUM cards (NUS Extra) cards held for resale.

Creditors and provisions

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1 ACCOUNTING POLICIES (continued)

Pension costs and other post-retirement benefits

The company participates in the Universities Superannuation Scheme (USS) and the Superannuation Arrangements of the University of London (SAUL), which are funded, defined benefit schemes. The schemes are contracted out of the State Second Pension (S2P). The schemes are valued formally every three years by professionally qualified independent actuaries using the projected unit method. Informal reviews of the schemes' position are carried out in the period between formal valuations.

Under the terms of FRS 102, where an employer participates in a multi-employer defined benefit pension scheme that is in deficit and the employer has entered into an agreement to fund the deficit, the entity must recognise a liability for the contributions payable that arise from the agreement. SAUL is a multi-employer pension scheme that is in deficit. However, the amount the employer has committed to paying is not material to the accounts. Therefore, the charge to the income and expenditure account is the contributions payable to the schemes for the accounting period, which is the same as it would be if these were defined contribution schemes.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, as disclosed in note 17. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2 ACTIVITIES FOR GENERATING FUNDS

	2019	2018
	£	£
Core Grant	340,000	360,000
Alumni Innovation grant	5,000	3,800
	<u>345,000</u>	<u>363,800</u>

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Activity	2019	2018
	£	£
Clubs and societies		
Academic & Careers Societies	4,828	1,415
Arts & Performance Societies	-	38
Campaigning Societies	36	203
Culture & Faith Societies	277	166
Hobby & Interest Societies	424	-
Media Societies	-	21
Political Societies	20	81
Sports Clubs	925	580
Volunteering & Charity Societies	-	-
General Restricted Funds	-	-
Total Clubs & Societies	<u>6,511</u>	<u>2,504</u>
Other incoming resources		
TOTUM cards (NUS Extra) card	36,336	55,914
Birkbeck SU branded clothing	5,098	3,278
Events (Freshers' Fayre, etc)	9,563	2,110
Other income	1,149	1,569
	<u>58,658</u>	<u>65,375</u>

BIRKBECK COLLEGE STUDENTS' UNION
Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

4 CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs Staff Costs	Support costs Other Costs	Totals 2019
	£	£	£	£
SU Student Events & Activities (Central)	54,763	18,822	3,816	77,401
SU Advice	2,709	52,285	10,599	65,593
SU Communications	17,203	52,285	10,599	80,087
SU Voice	14,701	52,285	10,599	77,585
Clubs and societies	18,899	29,279	5,934	54,112
TOTUM cards (NUS Extra) Card	25,092	2,091	424	27,607
Birkbeck SU branded clothing	3,034	2,091	424	5,549
	<u>136,400</u>	<u>209,138</u>	<u>42,395</u>	<u>387,933</u>

5 SUPPORT COSTS

		Staff Costs	Other Costs	2019 Total
		£	£	£
SU Student Events & Activities (Central)	9.0%	18,822	3,816	22,638
SU Advice	25.0%	52,285	10,599	62,884
SU Communications	25.0%	52,285	10,599	62,884
SU Voice	25.0%	52,285	10,599	62,884
Clubs and societies	14.0%	29,279	5,934	35,213
TOTUM cards (NUS Extra) Card	1.0%	2,091	424	2,515
Birkbeck SU branded clothing	1.0%	2,091	424	2,515
	100.0%	<u>209,138</u>	<u>42,395</u>	<u>251,533</u>

Activity

Management, Finance & Governance (Note 6)

Basis of allocation

Support cost allocation %

6 GOVERNANCE COSTS

	2019 £	2018 £
Governance office	2,344	1,417
Legal & Professional	14,690	-
Auditors' remuneration	4,900	4,920
	<u>21,934</u>	<u>6,337</u>

7 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2019 £	2018 £
Auditors' remuneration	4,900	4,920
Depreciation - owned assets	227	1,261

8 TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

Trustees received expenses of £820 in connection with the performance of their duties (see Note 18).

The expenses were the reimbursed costs of travel and subsistence on behalf of the union, and the cost of refreshments for union events.

BIRKBECK COLLEGE STUDENTS' UNION
Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

9 STAFF COSTS

	2019	2018
	£	£
Wages and salaries	202,958	252,683
Social security	25,123	16,294
Pension costs	26,859	24,443
	<u>254,940</u>	<u>293,420</u>

No employee earned over £60,000 per annum.

	2019	2018
Average staffing	5.3	5.5
Management and administrative staff	2.5	7
Sabbaticals	<u>7.8</u>	<u>12.5</u>

10 TANGIBLE FIXED ASSETS

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Totals
COST				
At 1 August 2018	9,773	5,219	11,734	26,726
Additions	-	-	1,130	1,130
Disposals	-	-	(250)	(250)
At 31 July 2019	<u>9,773</u>	<u>5,219</u>	<u>12,614</u>	<u>27,606</u>
DEPRECIATION				
At 1 August 2018	9,515	5,219	7,328	22,062
Charge for year	23	-	204	227
Eliminated on disposal	-	-	(250)	(250)
At 31 July 2019	<u>9,538</u>	<u>5,219</u>	<u>7,282</u>	<u>22,039</u>
NET BOOK VALUE				
At 31 July 2019	<u>235</u>	<u>-</u>	<u>5,332</u>	<u>5,567</u>
At 31 July 2018	<u>258</u>	<u>-</u>	<u>4,406</u>	<u>4,664</u>

11 STOCKS

	2019	2018
	£	£
Stocks	<u>763</u>	<u>736</u>

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	-	4,051
Birkbeck College debtor	69,805	3,439
	<u>69,805</u>	<u>7,490</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	1,149	3,895
Accrued expenses	5,900	8,900
Birkbeck College General loan	20,000	-
	<u>27,049</u>	<u>12,795</u>

BIRKBECK COLLEGE STUDENTS' UNION
Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

14 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

		2019	2018
		£	£
Birkbeck College General loan	1 - 2 years	50,000	93,000
	3 - 5 years	90,000	
Birkbeck College General loan - Total falling due after one year		<u>140,000</u>	<u>93,000</u>

The Birkbeck College General loan forms part of the support for the Union provided by the College.

Under the new loan agreement of 13 August 2018, specified sums fall due each year .

£20,000 is due in the financial year 2019-20. (See also Note 17).

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Fixed assets	5,567	-	5,567	4,664
Current assets	76,818	13,356	90,174	14,099
Current liabilities	(27,049)	-	(27,049)	(12,795)
Long term liabilities	(140,000)	-	(140,000)	(93,000)
	<u>(84,664)</u>	<u>13,356</u>	<u>(71,308)</u>	<u>(87,032)</u>

16 MOVEMENT IN FUNDS

	At 31 July'18	Net Movement in funds	At 31 July'19
	£	£	£
Unrestricted funds			
General fund	(106,019)	15,830	(90,189)
Designated funds	5,525	-	5,525
	<u>(100,494)</u>	<u>15,830</u>	<u>(84,664)</u>
Restricted funds			
Clubs and societies	3,932	(106)	3,826
Grants	9,530	-	9,530
	<u>13,462</u>	<u>(106)</u>	<u>13,356</u>
TOTAL FUNDS	<u>(87,032)</u>	<u>15,724</u>	<u>(71,308)</u>

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

	Incoming resources	Resources expended	Funds Transferred	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	397,147	(371,148)	(10,169)	15,830
Designated fund	-	-	-	-
	<u>397,147</u>	<u>(371,148)</u>	<u>(10,169)</u>	<u>15,830</u>
Restricted funds				
Clubs and societies	6,511	(16,786)	10,169	(106)
Grants	-	-	-	-
	<u>6,511</u>	<u>(16,786)</u>	<u>10,169</u>	<u>(106)</u>
TOTAL FUNDS	<u>403,658</u>	<u>(387,934)</u>	<u>-</u>	<u>15,724</u>

Designated funds of £5,525 were brought forward as match-funding to match a grant from HEFCE UnLtd, to be awarded to social enterprise projects. No money was awarded in year, and the balance has been carried forward.

17 GOING CONCERN & FUTURE OF BIRKBECK COLLEGE STUDENTS' UNION

Due to the deficit made in the year 2011-12, and the level of monies owed to Birkbeck College at the year end, the trustees of the Union entered into discussions with Birkbeck College regarding the long-term future of the Union.

As a result of these discussions, Birkbeck College agreed to continue to support the Union for the foreseeable future.

Based on the above agreement, these accounts have been prepared on a going concern basis.

18 RELATED PARTY TRANSACTIONS

Birkbeck College

The Union's relationship with Birkbeck College is defined in the Report of the Trustees. Various grants were received by the Union from Birkbeck College as detailed in Note 2 to the Accounts.

Sabbatical Officers

The charity's sabbatical officers acted as trustees during their appointment (see Note 8).

The table below shows the officers who served during the financial year 2018-19, together with the salaries paid to them for their services as sabbatical officers.

Sabbatical post	Post-holder	Term of Office	Salary & On-costs	Expenses
Liberation Officer	Alice, Stephanie	16 Nov 2017 - 01 Jul 2018	1,035	-
LGBTQ Officer	Auernigg, Ryan	16 Nov 2017 - 19 Oct 2018	1,321	-
Student Union	Baker, Nicholas	01 Aug 2017 - 01 Jul 2019	11,332	128
Black Members' Officer	Chigbo, Ezimma	16 Nov 2017 - 01 Jul 2019	4,502	-
Liberation Officer (Sabbatical)	Holmes, Alexander	09 Nov 2018 - current	3,165	-
Student Leader	Hurley, Sara	01 Jul 2018 - 01 Jul 2019	9,814	-
Student Union	Moreau, Sophia	01 Aug 2017 - 01 Jul 2019	4,322	692
Liberation Officer	O'Connor, Barney	01 Jul 2018 - current	5,139	-
			<u>40,630</u>	<u>820</u>

19 PENSION SCHEMES

a) Universities Superannuation Scheme (USS)

The company participates in the Universities Superannuation Scheme, a defined benefit scheme. The assets of the scheme are held in a separate trustee-administrated fund.

The latest triennial actuarial valuation of the scheme was at 31 March 2018. This was the fifth valuation for USS under the new scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to adopt a statutory funding objective, which is to have sufficient and appropriate assets to cover their technical provisions.

At the valuation date, the value of the assets of the scheme was £63.7 billion and the value of the scheme's technical provisions was £67.3 billion indicating a shortfall of £3.6 billion. The assets therefore were sufficient to cover 95% of the benefits, which had accrued to members after allowing for expected future increases in earnings.

Following UK government legislation, from 2011 statutory pensions increases or revaluations are based on the Consumer Prices Index measure of price inflation. Historically these increases had been based on the Retail Prices Index measure of price inflation.

The company participates in the salary sacrifice pension scheme. The staff costs (note 9) shows the pensionable salary which includes the employee salary sacrifice element. The company contribution rate payable was 18% of pensionable salaries until 31 March 2019. On 1 April 2019 the company contribution rate payable rose to 19.5%.

As at 31 July 2019 the institution had 1 active member participating in the scheme.

The total pension cost (excluding the salary sacrifice pension element) for the company was £7,770 (2018: £7,257).

19 PENSION SCHEMES (continued)

b) Superannuation Arrangements of the University of London (SAUL)

The charity participates in the Superannuation Arrangements of the University of London ("SAUL"), which is a centralised defined benefit scheme within the United Kingdom and was contracted out of the Second State Pension (prior to April 2016).

SAUL is an independently-managed pension scheme for the non-academic staff of over 50 colleges and institutions with links to higher education.

Pension benefits accrued within SAUL currently build up on a Career Average Revalued Earnings ("CARE") basis.

The charity is not expected to be liable to SAUL for any other current participating employer's obligations under the Rules of SAUL, but in the event of an insolvency of any participating employer within SAUL, an amount of any pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation.

Funding Policy

SAUL's statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred by the Trustee in paying SAUL's benefits as they fall due (the "Technical Provisions"). The Trustee adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments which arise from Members' accrued pension rights to be met.

The Technical Provisions assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. However, the funding method and assumptions do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future.

A formal actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2017. Informal reviews of SAUL's position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out between formal valuations.

The funding principles were agreed by the Trustee and employers in June 2018 and are due to be reviewed at SAUL's next formal valuation in 2020.

At the 31 March 2017 valuation SAUL was fully funded on its Technical Provisions basis so no deficit contributions were required. The Trustee and the Employers have agreed that the ongoing Employers' contributions will continue at a rate of 16% of CARE Salaries.

The total pension cost for the charity (excluding the salary sacrifice element) was £19,088 (2018: £17,185).

The liability based on the SAUL pension at 31st July 2019 is not material to the accounts. It has therefore not been provided for in the accounts.

20 POST BALANCE SHEET EVENT

The appearance of the Covid 19 virus and its development into a global pandemic occurred well after the Student Union's balance sheet date, meaning that for the purposes of the financial statements it is a non-adjusting event.

The Board does not consider that there will be any material impact on its financial position.

Any loss of revenue caused by the cancellation of physical events hosted by the Union will be offset by savings in travel costs.

The Union is confident of continuing as a going concern under existing arrangements with Birkbeck College (see Note 17).

The Union has made adjustments to its day to day working practices, with most activities transferring on-line.

It is also developing plans to deliver its normal welcome events to the new year's cohort of students through virtual channels, if lock-down or social distancing rules require.

BIRKBECK COLLEGE STUDENTS' UNION
Detailed Statement of Financial Activities - Income
for the Year Ended 31 July 2019

		2019	2018
		£	£
INCOMING RESOURCES			
Activities for generating funds			
Core Grant from Birkbeck College		340,000	360,000
Alumni Innovation grant		5,000	3,800
		<u>345,000</u>	<u>363,800</u>
Incoming resources from charitable activities			
TOTUM cards (NUS Extra)		36,336	55,914
Sales of Birkbeck branded clothing		5,098	3,278
Events (Freshers' Fayre, etc)		9,563	2,110
Clubs & Societies	Note B	6,511	2,504
		<u>57,508</u>	<u>63,806</u>
Other incoming resources			
Advertising		149	99
Other income		1,000	1,470
		<u>1,149</u>	<u>1,569</u>
Total incoming resources		<u>403,658</u>	<u>429,175</u>

This page does not form part of the statutory financial statements

BIRKBECK COLLEGE STUDENTS' UNION
Detailed Statement of Financial Activities - Expenditure
for the Year Ended 31 July 2019

		2019	2018
		£	£
RESOURCES EXPENDED			
Costs of generating voluntary income			
Charitable activities			
SU Student Events & Activities (Central)	Note A	45,363	39,952
SU Advice	Note A	2,709	1,702
SU Communications	Note A	17,203	-
SU Voice	Note A	14,701	21,256
Clubs & Societies	Note B	18,899	5,530
TOTUM cards (NUS Extra) cards		25,092	39,981
Birkbeck SU branded clothing		3,034	1,949
NUS affiliation fee		9,400	8,318
Total Charitable and Governance (Direct) costs		136,400	118,688
Support costs			
Management			
Administration and management salaries		209,138	259,101
Sports equipment (under Alumni Grant)		3,701	-
Depreciation		227	1,261
Hospitality		1,797	-
Insurance		4,031	3,730
Photocopier usage charges		-	956
Office equipment		140	417
Postage and telephone		-	671
Printing & Stationery		1,496	1,372
Recruitment costs		545	670
Repairs & maintenance		183	33
Sundry expenses		149	482
Training		4,467	1,779
Travel & Subsistence		3,013	137
Website costs		116	8,832
		229,002	279,441
Governance costs			
Governance office		2,344	1,417
Legal & Professional		14,690	408
Auditors' remuneration		4,900	4,920
		21,934	6,745
Finance			
Bank charges and interest		642	407
Bad debts		(45)	(700)
		597	(293)
Total Support costs		251,533	285,893
Total resources expended		387,933	404,581
NET INCOME/(EXPENDITURE) FOR THE YEAR			
		2019	2018
		£	£
Total incoming resources		403,658	429,175
Total resources expended		(387,933)	(404,581)
Surplus/ (Deficit) for the year		15,724	24,594

This page does not form part of the statutory financial statements

BIRKBECK COLLEGE STUDENTS' UNION
Detailed Statement of Financial Activities - Notes
for the Year Ended 31 July 2019

Note A

Expenditure	2019	2018
Representation and Advice	£	£
SU Student Events & Activities (Central)		
SU Events	6,725	4,474
Student Activities (Central)	38,637	35,478
	<u>45,363</u>	<u>39,952</u>
SU Advice		
Advice Centre (Central)	<u>2,709</u>	<u>1,702</u>
SU Communications		
Freshers Week	1,170	-
General	7,038	-
Website	8,995	-
	<u>17,203</u>	<u>-</u>
SU Voice		
Course Representatives	4,395	-
Anti-Racism & Anti-Fascism Campaign (ARAF)	4,902	4,487
Disabled Members' Committee	240	2,047
Lesbian, Gay, Bisexual, Transsexual & Queer	2,821	3,612
International Students' Committee	292	-
National Union of Students (NUS)	1,385	5,967
Women's Committee	666	5,143
	<u>14,701</u>	<u>21,256</u>
	<u>79,976</u>	<u>62,910</u>

Note B

Clubs & Societies	2019	2019	2019	2019	2019
Balances & Movement in Year	£ DR/ (CR)*	£ DR/ (CR)	£ DR/ (CR)	£ DR/ (CR)	£ DR/ (CR)*
on Restricted Funds	B/F Balance	Income	Expenditure	Trf to Unrestricted	C/F Balance
Academic & Careers Societies	(2,501)	(4,828)	5,101	(300)	(2,528)
Arts & Performance Societies	(203)	-	151	-	(52)
Campaigning Societies	(318)	(36)	787	(751)	(318)
Culture & Faith Societies	(104)	(277)	327	(50)	(104)
Hobby & Interest Societies	-	(424)	1,128	(703)	-
Media Societies	-	-	350	(350)	-
Political Societies	(188)	(20)	-	-	(208)
Sports Clubs	(2)	(925)	8,942	(8,015)	(0)
Volunteering & Charity Societies	(616)	-	-	-	(616)
General Restricted Funds	-	-	-	-	-
Misc	-	-	-	-	-
Clubs & Societies - Restricted Funds	<u>(3,932)</u>	<u>(6,511)</u>	<u>16,786</u>	<u>(10,169)</u>	<u>(3,826)</u>

Expenditure from General Funds (Unrestricted)

Administrative costs	1,342
Specific Clubs & Societies (See Note D)	771
Clubs & Societies - Total Expenditure - Restricted & Unrestricted	<u>18,899</u>

Designated funds of £5,525 were brought forward as match-funding to match a grant from HEFCE UnLtd, to be awarded to social enterprise projects. No money was awarded in year, and the balance has been carried forward.

*Note: Credit balance - CR - shown in parentheses - indicates funds available for expenditure.

BIRKBECK COLLEGE STUDENTS' UNION
Detailed Statement of Financial Activities - Notes - continued
for the Year Ended 31 July 2019

Note C

Clubs & Societies	2019	2018	2019	2018
Year on Year comparison, Income and Expenditure on Restricted Funds	£ DR/ (CR)	£ DR/ (CR)	£ DR/ (CR)	£ DR/ (CR)
	Income	Income	Expenditure	Expenditure
Academic & Careers Societies	(4,828)	(1,415)	5,101	238
Arts & Performance Societies	-	(38)	151	15
Campaigning Societies	(36)	(203)	787	
Culture & Faith Societies	(277)	(166)	327	496
Hobby & Interest Societies	(424)		1,128	
Media Societies	-	(21)	350	88
Political Societies	(20)	(81)		
Sports Clubs	(925)	(580)	8,942	3,378
Volunteering & Charity Societies	-	-		-
General Restricted Funds	-	-	-	-
Total Clubs & Societies	(6,511)	(2,504)	16,786	4,215
Expenditure from General Funds - Unrestricted				
Administrative costs			1,342	140
Specific Clubs & Societies (See Note D)			771	1,175
Clubs & Societies - Total Expenditure - Restricted & Unrestricted			18,899	5,530

Note D

Clubs & Societies - Expenditure from central Union funds	2019	2018
	£ DR/ (CR)	£ DR/ (CR)
	Expenditure	Expenditure
Academic & Careers Societies	-	-
Arts & Performance Societies	-	-
Campaigning Societies	-	-
Culture & Faith Societies	-	-
Hobby & Interest Societies	-	-
Media Societies	-	-
Political Societies	-	-
Sports Clubs	771	1,175
Volunteering & Charity Societies	-	-
Other	-	-
	771	1,175

The expenditure on behalf of Clubs and Societies shown above in Note D is met from unrestricted funds.
It is not included in the expenditure by club or society shown in Notes B and C, which is made from restricted funds.
It is met from central Union funds.