

**REGISTERED CHARITY NUMBER: 1094676**

**Report of the Trustees and  
Financial Statements for the Year Ended 30 June 2018  
for  
Durham Union Society**

**Durham Union Society**

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for the Year Ended 30 June 2018**

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## **Durham Union Society**

### **Report of the Trustees for the Year Ended 30 June 2018**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

##### **Public benefit**

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

#### **ACHIEVEMENT AND PERFORMANCE**

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

- Friday night formal debates
- Address Speakers
- Social Events
- Recreational Facilities
- Debating Workshops
- Competitive Debating
- School Debating and Education
- Second Chance Debate Workshops

##### **Friday Night Formal Debates**

The Society has held 19 Friday night debates over the last twelve months. These included debates on Liberalism, Israel, United Nations, National Security, Feminism, Prisons, Tuition Fees, British Politics, USA politics and Brexit. Debates give our members the opportunity to hear experts speak on a variety of issues every week during term. Members have the opportunity to make their own speeches midway through the evening and meet the speakers afterwards at a drinks reception.

##### **Address Speakers**

Individual addresses are given by eminent speakers who express their views or share their experiences. During the last 12 months we have had 26 Addresses from Politicians, Ambassadors, Journalists, Bishops and Justices. Those who ask questions have the opportunity to talk to the speakers afterwards.

##### **Social Events and Recreational Facilities**

Over the last year, the Society has held a Michaelmas Ball at Beamish Hall and a Summer Ball at Durham Masonic Hall and the annual Garden Party which all sold out. Other social events included the 175th Birthday celebration and annual Christmas Party and Carnival and Winter Olympic themed events, which were all very well attended. Union Socials are unique in transcending Durham's traditional College divide and offer a place for students across the University to meet. The Society continues to run our North Bailey Club which hosts events in the Reading Room and has a bar open every night.

##### **Debating Workshops**

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

## **Durham Union Society**

### **Report of the Trustees for the Year Ended 30 June 2018**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Competitive Debating**

We have had an extremely successful year of debating at the Durham Union Society. At the Tallinn European Universities Debating Championships this summer we broke 17th and reached the Partial Double Quarter Finals. We also saw 2 of our speakers ranked top twenty in Europe. Additionally, in January 2018 at the Mexican World Universities Debating Championships we saw our A team beat the best ever record of a Durham team, placing 3rd overall. We also saw 2 of our speakers ranked top 20 in the world, placing 6th and 18th respectively. On a more local level, the DUS had speakers as the top team, top 2 speakers and winners at the English Memorial Mace, the winners and top ten speakers at the Amsterdam Open, the winner and top ten speaker of the KCL Women's Open, quarter-finalists of the Oxford and Cambridge IVs, and finalists at the Trinity Women's Open, Trinity IV, Nottingham Open, Manchester IV, Bristol Open and the Hull Open. We continue to run regular competitions in Durham, including the Durham Inter-Varsity and the Durham Schools Competition remains the largest residential schools debating competition in the world. Due to the difficulty we had booking rooms we were not able to host the Durham Open this year, however we intend to run it as normal next year.

##### **Schools outreach and charity**

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

The DUS also runs the Second Chance Program in partnership with Changing-Lives. This program helps people who have been socially excluded for various reasons, to build their self-confidence through debate and public speaking. We run a series of Tuesday night workshops that culminate in a debate in front of our members. At the end of the program the participants are presented with a Certificate and a reference detailing their achievement and are left with greatly increased self esteem.

#### **FINANCIAL REVIEW**

##### **Financial Activities**

During the year the Charity's income decreased overall by £10,052; with decreases in subscriptions, sponsorship and donations being offset by increases in Ball and Tournaments income.

Tournaments income was up by £732 and expenditure decreased significantly from the previous year; down by £4,620 giving an overall surplus for the year of £979, compared to a deficit of £4,373 in the previous year.

There was a substantial rise in the cost of Debates & Addresses; up by £6,007 on the previous year and this was mainly due to the increased number of events held in the Easter Term and also the number of speakers per debate.

Expenditure overall was up very slightly by £457.

Therefore, the Charity incurred a deficit of £1,219 for the year compared to a surplus of £9,290 in the year to June 2017. Reserves at the end of the year decreased slightly to £131,542.

##### **Reserves Policy**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

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

## **Durham Union Society**

### **Report of the Trustees for the Year Ended 30 June 2018**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational Structure**

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

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

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

##### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1094676

##### **Principal address**

Pemberton Buildings  
Palace Green  
Durham  
County Durham  
DH1 3EP

##### **Trustees**

J M Moreland  
D Jackson  
J Kelsey  
Dr. A L Green  
S Shaw  
Dr. GE Boughton  
IA Keddie  
J Heslop (Resigned 5.2.18)

##### **Independent examiner**

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

##### **Bankers**

Lloyds TSB  
19 Market Place  
Durham  
DH1 3NL

Approved by order of the board of trustees on 29 October 2018 and signed on its behalf by:



J M Moreland - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Durham Union Society (the Trust) for the year ended 30 June 2018.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



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

29 October 2018

**Durham Union Society**

**Statement of Financial Activities  
for the Year Ended 30 June 2018**

	Notes	2018 Unrestricted fund £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3	75,821	91,532
<b>Charitable activities</b>			
Room hire		3,533	3,060
Equipment and facility useage		3,279	2,884
Other trading activities	4	47,799	42,967
Investment income	5	154	195
<b>Total</b>		130,586	140,638
 <b>EXPENDITURE ON</b>			
Raising funds	6	83,595	80,718
<b>Charitable activities</b>			
Recruitment	7	-	4,529
Equipment and facility useage		48,210	46,101
<b>Total</b>		131,805	131,348
 <b>NET INCOME/(EXPENDITURE)</b>		 (1,219)	 9,290
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		132,761	123,471
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 131,542	 132,761

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

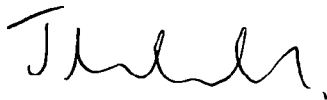
The notes form part of these financial statements

**Durham Union Society**

**Balance Sheet  
At 30 June 2018**

	Notes	2018 Unrestricted fund £	2017 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	13	1,169	1,375
<b>CURRENT ASSETS</b>			
Stocks	14	373	-
Debtors	15	16,778	20,701
Cash at bank and in hand		117,766	115,660
		<u>134,917</u>	<u>136,361</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(4,544)	(4,975)
		<u>130,373</u>	<u>131,386</u>
<b>NET CURRENT ASSETS</b>			
		<u>131,542</u>	<u>132,761</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>131,542</u>	<u>132,761</u>
<b>NET ASSETS</b>			
		<u>131,542</u>	<u>132,761</u>
<b>FUNDS</b>			
Unrestricted funds	17	131,542	132,761
		<u>131,542</u>	<u>132,761</u>
<b>TOTAL FUNDS</b>			
		<u>131,542</u>	<u>132,761</u>

The financial statements were approved by the Board of Trustees on 29 October 2018 and were signed on its behalf by:



J M Moreland -Trustee



## Durham Union Society

### Notes to the Financial Statements for the Year Ended 30 June 2018

#### 1. STATUTORY INFORMATION

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

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

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

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
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##### **Stocks**

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

Stock is measured on a first in first out basis.

##### **Taxation**

The Charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

All funds held at 30 June 2018 and 30 June 2017 together with all transactions in these years were unrestricted.

##### **Pension costs and other post-retirement benefits**

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

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2018**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

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

**Critical accounting estimates and areas of judgement**

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

**Critical accounting estimates and assumptions:**

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

**Critical areas of judgement:**

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

**3. DONATIONS AND LEGACIES**

	2018	2017
	£	£
Sponsorship	4,511	6,775
Alumni donations	235	3,080
Donation from North Bailey Club	14,725	15,552
Subscriptions	39,020	49,651
Contribution towards staff salaries from Durham University	17,330	16,474
	<u>75,821</u>	<u>91,532</u>

**4. OTHER TRADING ACTIVITIES**

	2018	2017
	£	£
Tournaments	27,781	27,049
Events - President's account	19,373	14,628
Miscellaneous income	645	1,290
	<u>47,799</u>	<u>42,967</u>

**5. INVESTMENT INCOME**

	2018	2017
	£	£
Bank interest	<u>154</u>	<u>195</u>

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2018**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2018	2017
	£	£
Freshers' fair expenses	1,697	1,868
Brochure expenses	2,827	4,541
Term card	2,593	3,585
	<u>7,117</u>	<u>9,994</u>

**Other trading activities**

	2018	2017
	£	£
Tournaments	26,802	31,422
Debates	22,805	17,497
Addresses	6,563	5,864
Events	20,308	15,941
	<u>76,478</u>	<u>70,724</u>

Aggregate amounts	<u>83,595</u>	<u>80,718</u>
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**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 8)	Support costs (See note 9)	Totals
	£	£	£
Equipment and facility usage	<u>2,189</u>	<u>46,021</u>	<u>48,210</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2018	2017
	£	£
Recruitment	1,983	1,760
Depreciation	206	243
	<u>2,189</u>	<u>2,003</u>

**9. SUPPORT COSTS**

	Management	Finance	Totals
	£	£	£
Equipment and facility usage	<u>45,821</u>	<u>200</u>	<u>46,021</u>

Management costs include Independent examiner's fees of £2,250 (2017:£2,280).

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2018**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2018 nor for the year ended 30 June 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2018 nor for the year ended 30 June 2017.

**11. STAFF COSTS**

	2018	2017
	£	£
Wages and salaries	32,706	33,849
Social security costs	2,216	2,147
Other pension costs	4,012	4,091
	38,934	40,087
	38,934	40,087

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

	2018	2017
Administration	4	3
	4	3

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	91,532
<b>Charitable activities</b>	
Room hire	3,060
Equipment and facility useage	2,884
Other trading activities	42,967
Investment income	195
<b>Total</b>	140,638
 <b>EXPENDITURE ON</b>	
Raising funds	80,718
<b>Charitable activities</b>	
Recruitment	4,529
Equipment and facility useage	46,101
<b>Total</b>	131,348
 <b>NET INCOME/(EXPENDITURE)</b>	 9,290

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2018**

<b>12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	123,471	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>132,761</u>	
<b>13. TANGIBLE FIXED ASSETS</b>	Fixtures and fittings £	
<b>COST</b>		
At 1 July 2017 and 30 June 2018	<u>5,351</u>	
<b>DEPRECIATION</b>		
At 1 July 2017	3,976	
Charge for year	<u>206</u>	
At 30 June 2018	<u>4,182</u>	
<b>NET BOOK VALUE</b>		
At 30 June 2018	<u>1,169</u>	
At 30 June 2017	<u>1,375</u>	
<b>14. STOCKS</b>		
	2018	2017
	£	£
Stocks	<u>373</u>	<u>-</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2018	2017
	£	£
Trade debtors	75	1,300
Other debtors	14,230	15,267
Prepayments and accrued income	<u>2,473</u>	<u>4,134</u>
	<u>16,778</u>	<u>20,701</u>

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2018**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	667	450
Accrued expenses	3,877	4,525
	<u>4,544</u>	<u>4,975</u>

**17. MOVEMENT IN FUNDS**

	At 1.7.17 £	Net movement in funds £	At 30.6.18 £
<b>Unrestricted funds</b>			
General fund	132,761	(1,219)	131,542
	<u>132,761</u>	<u>(1,219)</u>	<u>131,542</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,586	(131,805)	(1,219)
	<u>130,586</u>	<u>(131,805)</u>	<u>(1,219)</u>

**Comparatives for movement in funds**

	At 1.7.16 £	Net movement in funds £	At 30.6.17 £
<b>Unrestricted Funds</b>			
General fund	123,471	9,290	132,761
	<u>123,471</u>	<u>9,290</u>	<u>132,761</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,638	(131,348)	9,290
	<u>140,638</u>	<u>(131,348)</u>	<u>9,290</u>

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

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2018**

**18. RELATED PARTY DISCLOSURES**

During the year Durham Union Society received a donation of £14,725 (2017: £15,552) from North Bailey Club. Durham Union Society was due £14,230 (2017: £15,267) from North Bailey Club at the year end. North Bailey Club have the same trustees.