

**REGISTERED CHARITY NUMBER: 1094676**

**Report of the Trustees and  
Financial Statements for the Year Ended 30 June 2019  
for  
Durham Union Society**

**Durham Union Society**

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for the Year Ended 30 June 2019**

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## **Durham Union Society**

### **Report of the Trustees for the Year Ended 30 June 2019**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2019. 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 20 Friday night debates over the last twelve months. These included debates on Sport, NHS, Middle East, Politics, European Union, NATO, Assisted Dying, Private Schools, Drugs, Media, and LGBT. 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 25 Addresses from Politicians, Actors, Journalists, Military, Broadcasters, Sportswomen 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 a Gala Dinner, the annual Christmas Party, plus Festival and Extra-terrestrial 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.

## **Durham Union Society**

### **Report of the Trustees for the Year Ended 30 June 2019**

#### **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.

#### **Competitive Debating**

We have had a very successful year of debating at the Durham Union Society. At the Novi Sad European Universities Debating Championship in August 2018, Team A narrowly missed the break (progressing to the knock-out stages) by 1 team point, finishing 39th, and Team B followed closely behind, missing the break by only 2 points. In January 2019, at the Cape Town World Universities Debating Championship, both Team A and Team B broke. Durham A broke 2nd (beating last year's record-breaking achievement of breaking 3rd) and ultimately reached the semi-final. The two speakers of this team ranked in the top 20 in the world, placing 2nd and 15th respectively. Additionally, Team B broke 39th, reaching the partial double-octo finals.

On a national level, we had lots of finalists who narrowly missed winning the competition. The DUS had two teams in the final of Bogwall Inter-Varsity, with one of our teams winning the competition; a team in the open final at the Oxford Inter-Varsity and both speakers in the top 20 of the competition and our novice team winning the Novice final; a team in the quarter-final at the Cambridge Inter-Varsity and both speakers in the top 20; a team in the final of the Liverpool Inter-Varsity who subsequently won it; a team in the quarter final of the Manchester Inter-Varsity and a team in the final of the Newcastle Inter-Varsity, Trinity Inter-Varsity, Lancaster Inter-Varsity, NAMDA Women's, the Trinity Open, the KCL Open and the UCL Inter-Varsity. We continue to host three competitions in Durham, including the Durham Inter-Varsity, the Durham Schools Competition, which continues to be the largest residential schools competition in the world, and the Durham Open. All had high attendance and positive feedback, in particular the Durham Schools Competition, which had several handwritten thank you notes from teachers and students alike.

#### **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 Programme in partnership with charities Free The Way and Dash. This programme 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 programme 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 gross income increased by £6,797 overall, with decreases in subscriptions £5,593 and Sponsorship £2,483 being offset by increases in Tournament, President Events and Donation income.

Expenditure decreased very slightly by £611.

Overall, therefore, the Charity incurred a surplus of £4,967 for the year compared to a deficit of £1,219 in the year previous. Reserves at the end of the year, therefore, increased to £136,509.

##### **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.

## **Durham Union Society**

### **Report of the Trustees for the Year Ended 30 June 2019**

#### **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.

##### **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  
A L Green - Resigned 18 June 2019  
S Shaw  
GE Willmore  
IA Keddie

##### **Independent examiner**

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

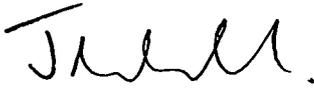
##### **Bankers**

Lloyds TSB  
19 Market Place  
Durham  
DH1 3NL

**Durham Union Society**

**Report of the Trustees  
for the Year Ended 30 June 2019**

Approved by order of the board of trustees on 4 November 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Moreland', with a small dot at the end.

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 2019.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

4 November 2019

**Durham Union Society**

**Statement of Financial Activities  
for the Year Ended 30 June 2019**

|                                    | Notes | 2019<br>Unrestricted<br>fund<br>£ | 2018<br>Total funds<br>£ |
|------------------------------------|-------|-----------------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                   |                          |
| Donations and legacies             | 3     | 73,929                            | 75,821                   |
| <b>Charitable activities</b>       |       |                                   |                          |
| Room hire                          |       | 3,370                             | 3,533                    |
| Equipment and facility useage      |       | 1,266                             | 3,279                    |
| Other trading activities           | 4     | 57,072                            | 47,799                   |
| Investment income                  | 5     | 238                               | 154                      |
| <b>Total</b>                       |       | <u>135,875</u>                    | <u>130,586</u>           |
| <br><b>EXPENDITURE ON</b>          |       |                                   |                          |
| Raising funds                      | 6     | 83,590                            | 83,595                   |
| <b>Charitable activities</b>       |       |                                   |                          |
| Equipment and facility useage      | 7     | 48,826                            | 48,210                   |
| <b>Total</b>                       |       | <u>132,416</u>                    | <u>131,805</u>           |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 3,459                             | (1,219)                  |
| <br><b>RECONCILIATION OF FUNDS</b> |       |                                   |                          |
| <b>Total funds brought forward</b> |       | <u>131,542</u>                    | <u>132,761</u>           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>135,001</u></u>             | <u><u>131,542</u></u>    |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Durham Union Society**

**Balance Sheet  
At 30 June 2019**

|  | Notes | 2019<br>Unrestricted<br>fund<br>£ | 2018<br>Total funds<br>£ |
|--|-------|-----------------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                                   |                          |
| Tangible assets                              | 12    | 994                               | 1,169                    |
| <b>CURRENT ASSETS</b>                        |       |                                   |                          |
| Stocks                                       | 13    | 168                               | 373                      |
| Debtors                                      | 14    | 22,131                            | 16,778                   |
| Cash at bank and in hand                     |       | <u>116,365</u>                    | <u>117,766</u>           |
|  |       | 138,664                           | 134,917                  |
| <b>CREDITORS</b>                             |       |                                   |                          |
| Amounts falling due within one year          | 15    | (4,657)                           | (4,544)                  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>134,007</u>                    | <u>130,373</u>           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 135,001                           | 131,542                  |
| <b>NET ASSETS</b>                            |       | <u>135,001</u>                    | <u>131,542</u>           |
| <b>FUNDS</b>                                 |       |                                   |                          |
| Unrestricted funds                           | 16    | <u>135,001</u>                    | <u>131,542</u>           |
| <b>TOTAL FUNDS</b>                           |       | <u>135,001</u>                    | <u>131,542</u>           |

The financial statements were approved by the Board of Trustees on 4 November 2019 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 2019

#### 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

##### **Stocks**

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

##### **Taxation**

The Charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

All funds held at 30 June 2019 and 30 June 2018 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 2019**

**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**

|  | 2019          | 2018          |
|--|---------------|---------------|
|  | £             | £             |
| Sponsorship  | 2,028         | 4,511         |
| Alumni donations   | 1,925         | 235           |
| Donation from North Bailey Club                            | 19,416        | 14,725        |
| Subscriptions  | 33,427        | 39,020        |
| Contribution towards staff salaries from Durham University | <u>17,133</u> | <u>17,330</u> |
|  | <u>73,929</u> | <u>75,821</u> |

**4. OTHER TRADING ACTIVITIES**

|                              | 2019          | 2018          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Tournaments                  | 32,094        | 27,781        |
| Events - President's account | 23,172        | 19,373        |
| Miscellaneous income         | <u>1,806</u>  | <u>645</u>    |
|                              | <u>57,072</u> | <u>47,799</u> |

**5. INVESTMENT INCOME**

|               | 2019       | 2018       |
|---------------|------------|------------|
|               | £          | £          |
| Bank interest | <u>238</u> | <u>154</u> |

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**6. RAISING FUNDS**

**Raising donations and legacies**

|                         | 2019<br>£    | 2018<br>£    |
|-------------------------|--------------|--------------|
| Freshers' fair expenses | 1,984        | 1,697        |
| Brochure expenses       | -            | 2,827        |
| Term card               | <u>2,308</u> | <u>2,593</u> |
|                         | <u>4,292</u> | <u>7,117</u> |

**Other trading activities**

|             | 2019<br>£     | 2018<br>£     |
|-------------|---------------|---------------|
| Tournaments | 32,157        | 26,802        |
| Debates     | 20,144        | 22,805        |
| Addresses   | 2,363         | 6,563         |
| Events      | <u>24,634</u> | <u>20,308</u> |
|             | <u>79,298</u> | <u>76,478</u> |

|                   |               |               |
|-------------------|---------------|---------------|
| Aggregate amounts | <u>83,590</u> | <u>83,595</u> |
|-------------------|---------------|---------------|

**7. CHARITABLE ACTIVITIES COSTS**

|                              | Direct costs<br>(See note 8)<br>£ | Support costs<br>(See note 9)<br>£ | Totals<br>£   |
|------------------------------|-----------------------------------|------------------------------------|---------------|
| Equipment and facility usage | <u>2,194</u>                      | <u>46,632</u>                      | <u>48,826</u> |

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|              | 2019<br>£    | 2018<br>£    |
|--------------|--------------|--------------|
| Recruitment  | 2,019        | 1,983        |
| Depreciation | <u>175</u>   | <u>206</u>   |
|              | <u>2,194</u> | <u>2,189</u> |

**9. SUPPORT COSTS**

|            | 2019<br>£     | 2018<br>£     |
|------------|---------------|---------------|
| Management | 46,476        | 45,821        |
| Finance    | <u>156</u>    | <u>200</u>    |
|            | <u>46,632</u> | <u>46,021</u> |

Management costs include Independent examiner's fees of £2,250 (2018:£2,250).

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2019 nor for the year ended 30 June 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2019 nor for the year ended 30 June 2018.

**11. STAFF COSTS**

|                       | 2019                 | 2018                 |
|-----------------------|----------------------|----------------------|
|                       | £                    | £                    |
| Wages and salaries    | 32,357               | 32,706               |
| Social security costs | 2,195                | 2,216                |
| Other pension costs   | <u>4,071</u>         | <u>4,012</u>         |
|                       | <u><u>38,623</u></u> | <u><u>38,934</u></u> |

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

|                | 2019     | 2018     |
|----------------|----------|----------|
| Administration | <u>3</u> | <u>4</u> |

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

**12. TANGIBLE FIXED ASSETS**

|                                 |  | Fixtures and fittings<br>£ |
|---------------------------------|--|----------------------------|
| <b>COST</b>                     |  |                            |
| At 1 July 2018 and 30 June 2019 |  | <u>5,351</u>               |
| <b>DEPRECIATION</b>             |  |                            |
| At 1 July 2018                  |  | 4,182                      |
| Charge for year                 |  | <u>175</u>                 |
| At 30 June 2019                 |  | <u>4,357</u>               |
| <b>NET BOOK VALUE</b>           |  |                            |
| At 30 June 2019                 |  | <u>994</u>                 |
| At 30 June 2018                 |  | <u>1,169</u>               |

**13. STOCKS**

|        | 2019       | 2018       |
|--------|------------|------------|
|        | £          | £          |
| Stocks | <u>168</u> | <u>373</u> |

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2019          | 2018          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 1,000         | 75            |
| Other debtors                  | 17,928        | 14,230        |
| Prepayments and accrued income | <u>3,203</u>  | <u>2,473</u>  |
|                                | <u>22,131</u> | <u>16,778</u> |

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

|                  | 2019         | 2018         |
|------------------|--------------|--------------|
|                  | £            | £            |
| Trade creditors  | 1,504        | 667          |
| Accrued expenses | <u>3,153</u> | <u>3,877</u> |
|                  | <u>4,657</u> | <u>4,544</u> |

**16. MOVEMENT IN FUNDS**

|                           | At 1.7.18      | Net movement<br>in funds | At 30.6.19     |
|---------------------------|----------------|--------------------------|----------------|
|                           | £              | £                        | £              |
| <b>Unrestricted funds</b> |                |                          |                |
| General fund              | 131,542        | 3,459                    | 135,001        |
|                           | <u>131,542</u> | <u>3,459</u>             | <u>135,001</u> |
| <b>TOTAL FUNDS</b>        | <u>131,542</u> | <u>3,459</u>             | <u>135,001</u> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement in<br>funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 135,875               | (132,416)             | 3,459                |
|                           | <u>135,875</u>        | <u>(132,416)</u>      | <u>3,459</u>         |
| <b>TOTAL FUNDS</b>        | <u>135,875</u>        | <u>(132,416)</u>      | <u>3,459</u>         |

**Comparatives for movement in funds**

|                           | At 1.7.17      | Net movement<br>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> |
| <b>TOTAL FUNDS</b>        | <u>132,761</u> | <u>(1,219)</u>           | <u>131,542</u> |

**Durham Union Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**16. MOVEMENT IN FUNDS - continued**

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

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

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

|                           | At 1.7.17<br>£    | Net movement<br>in funds<br>£ | At 30.6.19<br>£   |
|---------------------------|-------------------|-------------------------------|-------------------|
| <b>Unrestricted funds</b> |                   |                               |                   |
| General fund              | 132,761           | 2,240                         | 135,001           |
|                           | <u>          </u> | <u>          </u>             | <u>          </u> |
| <b>TOTAL FUNDS</b>        | <u>132,761</u>    | <u>2,240</u>                  | <u>135,001</u>    |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 266,461                    | (264,221)                  | 2,240                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>266,461</u>             | <u>(264,221)</u>           | <u>2,240</u>              |

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

**17. RELATED PARTY DISCLOSURES**

During the year Durham Union Society received a donation of £19,416 (2018: £14,725) from North Bailey Club. Durham Union Society was due £17,928 (2018: £14,230) from North Bailey Club at the year end. North Bailey Club have the same trustees.

**Durham Union Society**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2019**

|  | 2019<br>Unrestricted<br>funds<br>£ | 2018<br>Total<br>funds<br>£ |
|--|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS</b>                               |                                    |                             |
| <b>Donations and legacies</b>                              |                                    |                             |
| Sponsorship  | 2,028                              | 4,511                       |
| Alumni donations   | 1,925                              | 235                         |
| Donation from North Bailey Club                            | 19,416                             | 14,725                      |
| Subscriptions  | 33,427                             | 39,020                      |
| Contribution towards staff salaries from Durham University | <u>17,133</u>                      | <u>17,330</u>               |
|  | 73,929                             | 75,821                      |
| <b>Other trading activities</b>                            |                                    |                             |
| Tournaments  | 32,094                             | 27,781                      |
| Events - President's account                               | 23,172                             | 19,373                      |
| Miscellaneous income                                       | <u>1,806</u>                       | <u>645</u>                  |
|  | 57,072                             | 47,799                      |
| <b>Investment income</b>                                   |                                    |                             |
| Bank interest  | 238                                | 154                         |
| <b>Charitable activities</b>                               |                                    |                             |
| Room hire  | 3,370                              | 3,533                       |
| Miscellaneous receipts                                     | <u>1,266</u>                       | <u>3,279</u>                |
|  | <u>4,636</u>                       | <u>6,812</u>                |
| <b>Total incoming resources</b>                            | 135,875                            | 130,586                     |
| <b>EXPENDITURE</b>   |                                    |                             |
| <b>Raising donations and legacies</b>                      |                                    |                             |
| Freshers' fair expenses                                    | 1,984                              | 1,697                       |
| Brochure expenses  | -                                  | 2,827                       |
| Term card  | <u>2,308</u>                       | <u>2,593</u>                |
|  | 4,292                              | 7,117                       |
| <b>Other trading activities</b>                            |                                    |                             |
| Tournaments  | 32,157                             | 26,802                      |
| Debates  | 20,144                             | 22,805                      |
| Addresses  | 2,363                              | 6,563                       |
| Events   | <u>24,634</u>                      | <u>20,308</u>               |
|  | 79,298                             | 76,478                      |

This page does not form part of the statutory financial statements

**Durham Union Society**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2019**

|                                 | 2019<br>Unrestricted<br>funds<br>£ | 2018<br>Total<br>funds<br>£ |
|---------------------------------|------------------------------------|-----------------------------|
| <b>Charitable activities</b>    |                                    |                             |
| Recruitment                     | 2,019                              | 1,983                       |
| Depreciation                    | <u>175</u>                         | <u>206</u>                  |
|                                 | 2,194                              | 2,189                       |
| <b>Support costs</b>            |                                    |                             |
| <b>Management</b>               |                                    |                             |
| Wages                           | 32,357                             | 32,706                      |
| Social security                 | 2,195                              | 2,216                       |
| Pensions                        | 4,071                              | 4,012                       |
| Independent examiner's fees     | 2,250                              | 2,250                       |
| Insurance                       | 725                                | 679                         |
| Cleaning                        | -                                  | 9                           |
| Telephone                       | 489                                | 423                         |
| Postage and stationery          | 146                                | 437                         |
| Other office costs              | 1,788                              | 1,190                       |
| Photocopier expenses            | <u>2,455</u>                       | <u>1,899</u>                |
|                                 | 46,476                             | 45,821                      |
| <b>Finance</b>                  |                                    |                             |
| Bank charges                    | <u>156</u>                         | <u>200</u>                  |
| <b>Total resources expended</b> | 132,416                            | 131,805                     |
|                                 | -----                              | -----                       |
| <b>Net income/(expenditure)</b> | <u><u>3,459</u></u>                | <u><u>(1,219)</u></u>       |

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