

Registered number: 07618194
Charity number: 1142619

Christ Church Students' Union
(A company limited by guarantee)

Trustees' report and financial statements
for the 11 month period ended 30 June 2021

Christ Church Students' Union
(A company limited by guarantee)

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Christ Church Students' Union
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Reference and administrative details of the Charity, its Trustees and advisers
for the period ended 30 June 2021

Trustees	Ben Shanahan-Sanders, Elected Student Trustee (resigned 4 September 2020) Bethany Elwood, President (Development) (resigned 30 June 2021) Christopher Connelly, Selected Student Trustee (appointed 1 July 2021) Daniel Bichener, Students' Union President (appointed 1 July 2021) Francesca McGregor, President (Engagement & Sports) (appointed 1 July 2021) Graham Briscoe, Community Trustee Jake Forecast, Selected Student Trustee (resigned 30 June 2021) John Adams, Community Trustee Joseph Cooper, Community Trustee Madeline Young, President (Sports & Engagement) (resigned 30 June 2021) Michael Wigg, Community Trustee Nathan Baker, President (Wellbeing) (resigned 30 June 2021) Oliver King, Selected Student Trustee (appointed 15 October 2020) Professor Helen James OBE, University Trustee Rebecca Thompson, Students' Union President (resigned 30 June 2021)
Company registered number	07618194
Charity registered number	1142619
Registered office	41 St Georges Place Canterbury Kent CT1 1UT
Chief executive officer	Ben MacPhee
Head of Engagement and Deputy CEO	Kate Little
Head of Business & Development	Chi Lau
Independent auditors	Kreston Reeves LLP Statutory Auditor Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

Christ Church Students' Union
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Trustees' report
for the period ended 30 June 2021

INTRODUCTION

The trustees present their report and the financial statements for the 11 month period ended 30 June 2021. The comparatives are for the year ended 31 July 2021. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required. The official name of the organisation is Christ Church Students' Union, however, the organisation is also referred to as 'the Union' and 'CCSU'.

STATUS AND ADMINISTRATION

The Union is constituted in accordance with its constitution and is a charitable company limited by guarantee. Following the Charities Act (2006) and the withdrawal of exempt charitable status for organisations with annual turnover exceeding £100,000, the Union subsequently registered with the Charity Commission in April 2011, Charity No. 1142619. The Union's major governing document is the Articles of Association, which were updated and reapproved during the year, being passed by an Annual Members Meeting of students on 6 November 2020, then approved by the Governing Body of Canterbury Christ Church University on 23 March 2021, before being ratified by the Board of Trustees on 6 April 2021.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

The Union is a membership organisation that is governed by a written constitution and via democratic structures detailed in its constitution. The constitution of the Union is the collective of the major governing document; the Articles of Association, and the minor governing document; the Bye-Laws of Christ Church Students' Union.

Students of Canterbury Christ Church University automatically become members of Christ Church Students' Union upon enrolment at the University. Students have the right (under the Education Act 1994) to opt-out of Union membership; once their student status at the University ends (upon recommendation for an award) they cease to be members of the Union. The Union's Articles of Association are reviewed at least every five years and any changes approved by members, through a General Meeting, and by the Governing Body of the University.

The Union has several formal and informal agreements with the University that ensure effective regulation under the 1994 Education Act as well as establish the independence of the Union from the University, whilst ensuring the two organisations work in close partnership for the benefit of students. These are:

- The Student and University Partnership Agreement;
- The Code of Practice for the Operation of the Students' Union;
- The Data Sharing and Protection Agreement;
- The annual Financial Memorandum; and
- Three professional service level agreements covering Information Technology, Human Resources and Facilities

The Board of Trustees comprises of up to eighteen (18) trustees with the following designations:

- Up to five (5) Sabbatical Trustees, elected by a secret ballot open to all members of the Union;
- Up to six (6) Student Trustees, either elected by a secret ballot open to all members of the Union, or appointed by the Appointments Panel of the Union;
- Up to six (6) Community Trustees, selected by the Appointments Panel of the Union; and
- One (1) University Trustee, nominated by the University and selected by the Appointments Panel.

Sabbatical Trustees are full-time and receive a bursary to reflect this, they may serve up to two terms of one (1) year. Student Trustees are volunteers and are not remunerated, but may claim legitimate expenses, and they are eligible to serve two (2) terms of two (2) years. Community Trustees and the University Trustee are also volunteers who may claim legitimate expenses, and can serve three (3) terms of three (3) years.

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Trustees' report (continued)
for the period ended 30 June 2021

The Chair and the Deputy Chair of the Board of Trustees are elected by the Board of Trustees on an annual basis, according to the Articles of Association.

INDUCTION AND TRAINING OF TRUSTEES

When becoming trustees, all trustees undergo a predefined induction program which is supplemented with relevant training for their role. Further training is offered during their trusteeship.

CHARITY GOVERNANCE CODE

The Union is best placed to achieve its ambitions if it has effective governance, the right leadership structures, and skilled and capable staff and trustees. Good governance also supports the Union's compliance with relevant legislation and regulation and promotes a culture where everything works towards fulfilling the charity's vision.

The Charity Governance Code has been developed by a steering group, with the help of over 200 charities, and is endorsed and recommended by the Charities Commission. The Code aims to help charities and their trustees develop high standards of governance and is intended as a practical tool to help trustees achieve this, and as a tool for continuous improvement towards the highest standards.

The Code is not a legal or regulatory requirement, instead, the Code sets the principles and recommended practice for good governance and is deliberately aspirational: some elements of the Code will be a stretch to achieve. The enhanced Code for students' unions covers:

1. **Organisational Purpose** - The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.
2. **Leadership** - Every charity is headed by an effective board that provides strategic leadership in line with the charity's aims and values.
3. **Integrity** - The board acts with integrity, adopting values and creating a culture which helps achieve the organisation's charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly.
4. **Decision making, risk and control** - The board makes sure that its decision-making processes are informed, rigorous and timely, and that effective delegation, control and risk-assessment, and management systems are set up and monitored.
5. **Board effectiveness** - The board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.
6. **Diversity** - The board's approach to diversity supports its effectiveness, leadership and decision making.
7. **Openness and accountability** - The board leads the organisation in being transparent and accountable.
8. **Representation, Interests and Democracy** - The students' union is established as a democratic organisation that fundamentally exists to represent the needs of its membership. The principle of 'Democracy' is fundamental to all Students' Unions and is enshrined in the 1994 Education Act. This principle looks for students' unions to demonstrate that their membership is at the heart of the organisation. It also sets an expectation that students' unions should have fair and transparent democratic processes and procedures which are accessible to all.

In the Summer of 2019 trustees undertook a Governance Code self-assessment. This will be conducted again in Autumn 2021 as part of a formal governance review that started in July 2021 and is intended to conclude in Spring 2022.

DATA PROTECTION

The Trustees embraced the introduction of the General Data Protection Regulation (GDPR) which replaced the 1995 Data Protection Directive (Directive 95/46/EC) when it came into force on 25 May 2018. Compliance of the regulation is the responsibility of the Data Protection Champion, which during 2020/21 was the Head of Business & Development.

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Trustees' report (continued)
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SUSTAINABILITY

Christ Church Students' Union has embedded a commitment to sustainability throughout our work. This has included previously gaining 'Excellent' in the NUS Green Impact Award scheme across multiple years, gaining accreditation alongside the University in the NUS Responsible Futures scheme which looks at partnership working between the University and Students' Union in all aspects of work relating to sustainability, and recognising the Climate Emergency by signing the EAUC's Climate Emergency Pledge in 2019.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are ultimately responsible for the governance of Christ Church Students' Union. They are also responsible for the operations of the Union. This includes approving policy, procedure, strategy, budgets, and ensuring compliance with the Articles of Association, Bye-Laws and the requirements of companies acts and education acts.

The trustees (who are also the directors of Christ Church Students' Union Ltd for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and regulations.

Trustees:

- Accept ultimate responsibility for directing the affairs of the charity, and ensuring it is solvent, well-run, and delivering the charitable outcomes for the benefit of members;
- Abide, individually and collectively, to the Nolan Principles;
- Undertake a skills audit upon recruitment (Community Trustees, University Trustee and Selected Student Trustees only);
- Undergo a full induction upon starting office;
- Undertake continuous professional development as a trustee, and
- Complete and keep an updated Register of Interests.

The Board of Trustees has agreed, and reviews annually, a Democratic Bodies Scheme of Authority and Delegation of Authority which provides a framework for the responsibility and authority of the democratic and management pillars of the organisation. This was last reviewed and approved in June 2021 for the 2021/22 year.

The Board of Trustees has one sub-committee: the Finance & Risk Sub-Committee. The Finance & Risk Sub-Committee has delegated responsibility from the Board of Trustees for ensuring the Union complies with relevant legislation and regulations; acts in accordance with the Union's mission, vision and values; that the Union remains solvent and in sound financial health and analysing and managing the Union's overall risk profile.

The Board of Trustees appoint Union staff to take responsibility for operational aspects of the Union, via the Delegation of Authority, and will monitor their performance. The trustees will work with the staff and officers to ensure consistency of the service delivered and advise on the policy and direction of the Union as appropriate. The trustees meet a minimum of four times per year, with the dates of these meetings set for the year ahead according to availability of the members.

PUBLIC BENEFIT

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act (2006) to have due regard to the Charity Commission's general guidance on public benefit. The charitable purposes of Christ Church Students' Union are stated in the 'Objects and Activities' and the Trustees ensure that these purposes are carried out for the public benefit.

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Trustees' report (continued)
for the period ended 30 June 2021

OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE

Christ Church Students' Unions ("the Union") charitable objects are the advancement and education of students at Canterbury Christ Church University for the public benefit by:

- Being acknowledged as the recognised representative body for all students enrolled on a recognised program of study at Canterbury Christ Church University;
- Promoting the interests of students at Canterbury Christ Church University during their course of study and representing, supporting and advising members;
- Being acknowledged as the recognised representative channel between the students and the university and a representative channel between the students and any other external bodies;
- Providing social and recreational activities for members;
- Promoting cooperation with other universities and colleges and the local community;
- Promoting the welfare and individual development of members and providing advice services relating to educational and welfare issues, and
- Raising funds for other charitable entities.

The Union has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities.

Our Vision - 'to empower, encourage, and support every student'

Our Mission - 'to better student life and enrich students' experiences'

Our Ambition is to play a central role in the lives of students through comprehensive support and facilitating student-led representation and opportunities; both to improve students' experiences and help ensure graduates are highly employable.

Our Values

Student-led & democratic

We are run by students, for students, and believe in the power of democratic student-led decision making.

Inclusive

We value the diversity of our student body and the communities we live in. This, together with a commitment to equality of opportunity and actively removing barriers to participation, ensures we have an accessible, inclusive, and cohesive culture.

Dependable & professional

We pride ourselves on being a Union that students and stakeholders can trust and rely upon, and being an organisation that staff and volunteers want to be a part of.

Supportive

The foundation of us as a union is to be there for our Members throughout their journey as a student.

Partnership

We have a belief in collectivism and recognise we do not stand alone in our communities. To achieve the best outcomes for our Members we will work with others to achieve our mission and make a bigger impact.

Respect

We are respectful of our Members, partners, stakeholders and our team. We welcome and respect diverse views and recognise their importance in creating a vibrant student community.

Fun!

Student experiences should be safe, fun, and memorable, and we will engage with our Members on this basis and ensure fun is reflected in all we do.

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Trustees' report (continued)
for the period ended 30 June 2021

ACHIEVEMENTS AND PERFORMANCE 2020/21

2020/21 was the second year of the Union's three year strategic plan, and Christ Church Students' Union continued a positive path of development whilst navigating a highly uncertain and challenging operating context due to the COVID-19 pandemic.

The pandemic overshadowed the majority of the Union's 2020/21 Success Plan. Although our Plan was majorly compiled in the Summer 2020, it was not anticipated that COVID-19 would have such a significant impact upon University life, our operations and ambitions, and our activity during the year due to two further lockdowns and significant restrictions on social contact even when not in full lockdown. Therefore, there was much activity originally planned that we were not able to progress either due to the restrictions, or due to other priorities emerging meaning time resource was dedicated elsewhere.

This Report has been divided into sub-headings concerning the five Strategic Themes and five Strategic Enablers of Your Union Plan 2019-22.

KEY PERFORMANCE INDICATORS

Area	Measure(s)	Budget	Actual	Variance
Democratic engagement	Voters in leadership elections	2,500	668	(1,832)
	% of students who voted during the year	15%	Not available	-
Opportunities	Number of students engaged in opportunities	1,750	1,466	(184)
Participation	Number of opportunities memberships	2,250	Not available	-
Financial Performance	Commercial income to budget	£13,000	£24,619	£11,619
	Overall surplus to budget	(£33,387)	£84,385*	£99,751
Satisfaction & Effectiveness	NSS Question 26 score	55%	49%	(6%)
	Student Life Pulse satisfaction	45%	32%	(13%)
	Staff and sabbatical officer satisfaction	78%	80%**	2%

*the surplus figure includes the £25k grant from Canterbury City Council, which was not budgeted for

**this is the average satisfaction for the year

STUDENT VOICE - Representing you is our number one priority. It is why we exist. We will enhance our reach, depth, and impact in this by listening to, and really hearing, your academic and non-academic wants, needs, and concerns. Then, with you, doing something about them by driving change at Christ Church, locally, and nationally.

The main priority was anticipating, and being responsive to, the challenges faced by the Union's members from the pandemic, both academic and non-academic, and representing their views within the University, locally, and nationally.

In January The Sabbatical Leadership Team formally wrote to the Vice Chancellor, both in his position as Vice Chancellor and as the Chair of the Million+ Universities Mission Group, concerning a number of issues affecting students: financial hardship, uncertainty concerning academic outcomes, wellbeing support, and rental agreements for both CCCU and non-CCCU accommodation. Similarly, the Sabbatical Leadership Team also wrote to the three MP's that cover the Canterbury and Medway campuses concerning the current issues that affect students.

One of the most challenging issues for students is how the pandemic and remote learning affected them academically. The Students' Union President worked very closely with the University on this, which was summarised by an additional student statement by the Union. A full 'no-detriment' policy as implemented in the last lockdown was not possible, but the University committed to 'protecting student academic outcomes'.

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Trustees' report (continued)
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We formally submitted evidence to the All-Party Parliamentary Group on Students concerning Lockdown 3 and the impact on learning, finances, and tenancy. And also responded to the Office for Students consultation on quality and standards on behalf of students.

To better reflect students' priorities we consulted upon and implemented a change to the remits of the Sabbatical Leadership Team in 2021 for the 2021/22 year. This is intended to foreground the liberation and change work the sabbatical officers are responsible for, as opposed to being 'heads of service'.

During the year the Union updated our Articles of Association, with the online Annual Members Meeting approving this in November 2020 with a record attendance of 113 members.

SUPPORT AND WELLBEING - We will strive to ensure you are healthy, happy, and safe, but also informed and empowered to make your own choices. As a Union we will be there for you and work with others to provide support, as well as creating student-led peer support networks to do the same.

The popular Choosday Chill event continued, offering students a route to access formal support in a more informal setting.

The Students' Union President also worked closely with the University on addressing student hardship and digital poverty, with an expanded laptop loan scheme and streamlined process for hardship funds applications. In total, this group awarded in excess of £0.5 million of additional hardship funding.

The Students' Union President, alongside the Chaplaincy, Student Wellbeing, Accommodation and commercial partners, made and distributed hundreds of wellbeing boxes to students self-isolating in University accommodation during October and November.

The Union's Advice and Projects Coordinator formally supported 512 students during the year, which although was a reduction on the record 546 student cases from the previous year, it still represents an increase of 527% in ten years. Through the Advice Centre, the Union secured another record of £68,454 of compensation for 54 students from the University.

In Medway we worked with the other universities to address lack of healthcare provision for students in the Medway area, including meeting with 5 different NHS teams offering a variety of support and guidance, which resulted in an agreement with local GP surgeries which will improve access. We also lobbied for a joint universities wellbeing committee to guide joint projects and increase coworking on this vital issue, which was agreed to and will be in operation from 2021/22.

OPPORTUNITIES AND EMPLOYABILITY - University is so much more than a degree. We will enable you to fulfil your potential and enrich your experiences in a way that is fun, memorable, and student-led, all the while enabling you to develop new skills and enhance your employability.

Student opportunities were the Union services impacted most by lockdowns and restrictions during the year. It was only possible for very limited sporting activity at points during the year, and so as a response the Union took the decision to refund all sports club memberships.

Many societies were able to transfer at least some of their usual activity online, which the Union supported by providing technical platforms and associated advice and guidance on running effective, safe, and inclusive online events that support student communities and belonging.

During the year we worked closely with Christ Church Sport & Active Health to research and agree a new support and financial model for club sport that will enhance sustainability, drive improvements in experience and club development, and enable wider participation. This will be implemented in 2021/22.

Sports Federation and Student Activities Awards that were postponed from Spring 2020 were held online in Autumn 2020, to ensure students' achievements pre-pandemic were properly recognised. Then for 2020/21 we held a joint awards ceremony for the whole student community - sports, societies, and volunteering.

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Trustees' report (continued)
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BELONGING AND INCLUSION - We are here to help you discover who you are and find your friendship groups. We commit to breaking down barriers, creating and supporting safe spaces, tackling isolation, and to actively celebrate the diversity of Christ Church and the communities we are a part of.

Our new Medway Coordinator continued to build upon the successful development of the Union's presence and service at the Medway Campus:

- Our Breakfast Club, an experimental 'drop in' style event that was designed to appeal more to non-traditional students, had over 150 attendees across five events during Welcome Weeks.
- The 'More for Medway' campaign allowed us to reach out to students with specific information on how they can get involved with their Union.
- We supported a new Student Parents and Carers Network, which had 121 members in the first two months

The 12th Annual Golden Apple Award event took place in June 2021. There were 907 nominations, in three different categories for this unique year:

- Most dedicated to supporting students - 376 nominations with Shauna McCuster, Director of Criminology, Sociology and Forensic Investigation in the School of Law, Policing and Social Sciences, winning the award.
- Most dedicated to students' learning - 328 nominations with Ash Hanson, Lecturer in Paramedic Science in the School of Allied and Public Health Professions, winning the award.
- Most engaging online teaching, 203 nominations with Richard McManus, Director of Research Development in Christ Church Business School, winning the award.

COMMUNICATION AND TRANSPARENCY - As a membership organisation we need to be effective at two-way communication with you to ensure we are relevant to your student life. This means ensuring you know what we do, why we do it, and to communicate this boldly in your spaces to your preference.

We commissioned an external review of our communications function, to better understand how we can directly engage with our members. The recommendations from this will be implemented in late 2021, ahead of another project commissioned in Spring 2021 that will conclude in Spring 2022 which is a full student segmentation project that will help identify specific subsets within our student body in order that we can better understand their motivations for engagement and more precisely meet their service and communication needs. This will be done through specific targeted messaging, as well as increase engagement and participation from prospective and current students.

The Union recorded 371,533 page views across 128,274 visits on www.ccsu.co.uk.

SUSTAINABLE - We need to be sustainable, both in terms of finance and the environment.

Some notable achievements in this area were:

- We exceed the budgeted surplus for 2020/21, even with the impact of COVID-19.
- We partnered with JustGiving to enable the Union's student groups and Raise and Give, who have previously heavily relied upon face to face events for charity fundraising, to continue to fundraise for good causes online.
- To permit more time for the collation of the annual audit, and to align our financial year with our strategic planning year, we changed the Union's financial year from July to June.

PEOPLE AND CULTURE - Develop our people and extend our positive, innovative culture.

The Union was able to fulfil a long-held ambition during the year by securing additional resources to expand the staffing in the Advice Centre, with the creation of a new 0.6 FTE role to help meet the expanding demand.

The staff and sabbatical officer teams continued to face personal and professional challenges relating to the delivery of student engagement services remotely during lockdowns arising from the pandemic. However, we continued to use a pulse-style employee engagement and satisfaction survey that was first implemented in February 2020, and the Union's metrics remained high during the year in spite of the challenges posed:

- Employee engagement averaged 83%;
- Employee satisfaction averaged 80%; and
- An average Engagement Net Promoter Score of 33.

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Trustees' report (continued)
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INSIGHT - Know our members by having comprehensive insight.

The Union's National Student Survey score dropped by three points to 49%, which was in line with the drop in scores across the sector, likely due to student dissatisfaction arising from the pandemic. Medway students remained more satisfied than Canterbury students for the second year running.

1,782 students filled in our Student Life Pulse survey and gave feedback on all aspects of Students' Union provision. Although overall satisfaction with the Union dropped, satisfaction with clubs, societies and events remained surprisingly high given the cessation of face to face activity for the majority of the year. 47% of students agreed that the Students' Union represents the views of students effectively, which was only three points down compared to 2019/20.

In addition to the above, we conducted numerous other insight activities as a response to the pandemic. Student Life Pulse added a new bank of questions, which we used to inform senior University decision-makers about students' experiences of learning during the pandemic and we additionally ran a survey to explore students' experiences of returning to campus in April, and fed back some safety and wellbeing concerns to the University.

TECHNOLOGY - Utilise new and existing technology to engage with and represent our members.

Our previous extensive use of cloud-based technology as part of our drive to digital over a number of years meant that technology continued to be an enabler, and not a barrier, to our work and student engagement. This included partnering with Native.fm to offer an innovative, diverse, and inclusive range of online events for students during Welcome Weeks in September, either for students who did not feel comfortable attending events face-to-face, or to students who would ordinarily not be able to participate due to being commuter students or students with dependents.

PARTNERSHIPS - Develop effective partnerships with others to further our Mission and Vision.

We supported, with Kent Union, the first cohort of the Kent and Medway Medical School students, with the Union taking the lead on the establishment of MedSoc including securing direct funding from the School for all KMMS students to join free of charge.

We collaborated with Kent Union and Greenwich Students' Union to agree a new memorandum of understanding and partnership agreement between the three SUs for closer collaboration at the Medway Campus for the benefit of all students studying there, for implementation from the 2021/22 year.

Of the 74 originally stated objectives across the 2020/21 Success Plan, we concluded the year with the following status of each:

Complete	The objective is considered complete	21
Expected	Work has started, and is progressing as expected	20
Emerging	Work has started, but is behind schedule, with the reason given in Trello	9
On hold	Work has paused, with the reason given within Trello	6
Awaiting progress	Work on this is yet to begin, which could be due to timing - e.g. at the beginning of the year most objectives are labelled as such, or it is considered not a priority	7
Cause for concern	Work or progress is significantly adrift of the original expectation	4
No longer an objective	A decision was taken to no longer pursue this objective by a legitimate body such as the Board of Trustees or Leadership Team	7

The vast majority of the uncompleted objectives from 2021/22 have been rolled over to 2021/22's Success Plan for completion this coming year.

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FINANCIAL REVIEW

SUMMARY

The overall outcome for the year was an accounting surplus of £84,385.

RESPONSIBILITIES FOR THE ACCOUNTS AND FINANCIAL STATEMENTS

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

In preparing these Financial Statements trustees are required to:

- Selected suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Union will continue in operation.

Insofar as the trustees are aware:

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

BASIS OF ACCOUNTING

The annual financial statements of Christ Church Students' Union are attached to this Report. They have been prepared using the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102).

GOING CONCERN

The financial relationship between Canterbury Christ Church University and the Union is agreed annually in the form of a Financial Memorandum, and as determined in the Code of Practice and Articles of Association. The Financial Memorandum confirms the annual allocation of a Block Grant paid by the University and further support in the form of accommodation provided on an in-kind basis. This non-monetary support is intrinsic to the relationship between the University and the Union.

There is no reason to believe that the support from the University will not continue for the foreseeable future, as the Education Act (1994) imposes a duty on the University to ensure the financial viability of its student representative body. These Financial Statements have therefore been prepared on a going concern basis.

PRINCIPLE FUNDING SOURCES

The majority of the Union's funding is derived from the annual Block Grant from Canterbury Christ Church University. The remainder of income is from; student memberships for sports clubs and general interest societies; student events; and income from advertising and sponsorships.

FUNDRAISING

Our fundraising work concerns Raise and Give (RaG), which is student-led fundraising for other charities. Christ Church Students' Union does not make direct fundraising appeals to members or the general public. Christ Church Students' Union supports the work and objectives of the Fundraising Regulator, however, as a students' union the vast majority of our income is derived directly from the University and we do not fundraise in the manner for which the Regulator seeks to regulate. As a consequence the Union has not affiliated to the Fundraising Regulator as the Union does not believe expenditure on the levy would be in the best interests of our members' or congruent with our charitable purpose.

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Trustees' report (continued)
for the period ended 30 June 2021

INCOME AND EXPENDITURE SUMMARY 2020/21

The Union's total income was
£798,124
The Union's total expenditure was
£713,739
The Union's accounting surplus was
£84,385

BALANCE SHEET AS OF 30 JUNE 2021

The Union's total reserves were
£420,982
This also included designated funds of
£109,787
Reserves net of restricted and designated funds were
£311,195

RESERVES AND RESERVES POLICY

Christ Church Students' Union holds reserves that are categorised as either 'unrestricted' or 'designated'. The management of the unrestricted reserves is guided by the Reserves Policy. This is monitored annually and formally reviewed every three years, and was last reviewed on 15 July 2021.

The Reserves Policy has the following objectives, some of which are legal requirements and some are considered best practice:

- Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Excess reserves can tie up charity money that by law should be spent on the charitable purposes of the Union, but insufficient reserves put the Union's solvency and the future of achieving stated charitable objectives at risk. The Policy sets out the target reserves and the rationale for that target.
- Union funds must be used appropriately, prudently, lawfully and in accordance with the Unions' purposes for the public benefit as outlined in the Articles of Association. The Policy sets out how the Union will use funds prudently and lawfully.
- Trustees should be able to justify the holding of income as reserves. The Policy will enable trustees to do this, whilst remaining accountable to the main stakeholders and funders of the charity and to members.
- The current Target Reserves is for 15% of the annual Block Grant income. In 2020/21 this equated to a target reserve of £107,000.

These reserves will be invested and managed by an appropriately experienced and qualified financial expert and form part of an investment strategy that is agreed annually by the trustees. Investment in capital assets will be agreed by the trustees and will be supported from unrestricted reserves.

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RISK MANAGEMENT

Trustees have identified the major risks facing the Union and recorded them, and the management of these, in the Union's Risk Register and Dashboard. The Risk Register and Dashboard is actively maintained and reviewed, according to the Risk Management Policy. This was last reviewed and re-approved on 15 July 2021.

The Risk Register and Dashboard actively manages the ten (10) largest perceived risks to the organisation. Risks are graded from 1-5 for likelihood and multiplied by 1-5 for impact. In 2020/21 there were five risks that were considered particularly significant.

1. 'Reduction in the Union's Grant Funding' - the Union is heavily reliant upon the University for funding, which has reduced by 13% in cash terms since 2012/13.
2. 'Impact of COVID-19 on students' experiences' - not a direct risk to the Union's business, but a significant risk to the Union's members.
3. 'Reduction in Student Numbers' - Christ Church has experienced a reduction in student numbers in the past three years, but the Union has not experienced a corresponding reduction in student engagement and service demand.
4. 'Student retention' - Christ Church has a higher non-continuation rate of students than the average of benchmark institutions at 10%, according to HESA data. As well as being disappointing that students do not feel able to complete their studies with us, the failure to retain students is a financial risk for the University and Union.
5. 'Club Sport Provision' - The Union and Christ Church Sport & Active Health (CCS&AH) have not always had a partnership approach to the delivery of club sport for students due to disagreements on approach, and during the year CCS&AH were unable to fulfil their requirements of the Club Sport Partnership Agreement without additional charges to students, which the Union objected to.

REMUNERATION

All Union staff are employed on joint contracts with Canterbury Christ Church University and are, in all practical purposes, staff of the University seconded to the Union, with the same pay (including pension) and benefits. Staff roles are graded according to the Higher Education Role Analysis (HERA) criteria and the pay of each grade is determined nationally on an annual basis by the Universities & Colleges Employers Association in consultation with recognised trade unions.

The remuneration of Sabbatical Officers is determined every two years after a benchmarking analysis of comparable roles in similar organisations and a report is presented to Union Council. Union Council will then formally recommend a remuneration package to the Board of Trustees for final determination, according to the constitution of the Union and Financial Memorandum. Trustees with a conflict of interest in this decision are excluded from the vote. The Board of Trustees last reviewed the remuneration of Sabbatical Trustees on 5 December 2019.

GENDER PAY GAP

As of 31 March, when the snapshot was taken, Christ Church Students' Union had only 12 employees (including Sabbatical Officers), equating to 11.2 Full Time Equivalent. Because of this an important caveat to the analysis is that in such a small sample size relatively small movements will significantly impact the outcome, such as a male Chief Executive (as the highest earning employee), or an all-men or all-women Sabbatical Officer Leadership Team (as the lowest earning employees), for instance. This is why the compulsory reporting threshold in legislation is 250 employees, and Christ Church Students' Union should not be compared to larger organisations.

What is the gender pay gap?

The gender pay gap is the difference between the average hourly earnings of men and women. These figures are expressed as both mean and median.

What are 'mean' and 'median'?

The mean hourly rate is the average hourly wage across the entire organisation so the mean gender pay gap is a measure of the difference between women's mean hourly wage and men's mean hourly wage.

The median hourly rate is calculated by ranking all employees from the highest paid to the lowest paid, and taking the hourly wage of the person in the middle; so the median gender pay gap is the difference between women's median hourly wage (the middle paid woman) and men's median hourly wage (the middle paid man).

Christ Church Students' Union
(A company limited by guarantee)

Trustees' report (continued)
for the period ended 30 June 2021

CHRIST CHURCH STUDENTS' UNION 2021

Women's mean hourly rate was 32% lower than men's. So when comparing mean hourly rates, women earn 68p for every £1 that men earn. In 2020 this was 25% lower.

Women's median hourly rate was 23% lower than men's. In other words, when comparing median hourly rates, women earn 77p for every £1 that men earn. In 2020 this was 21% lower.

HIGHEST PAID EMPLOYEE

In anticipation of a challenging financial year, the Chief Executive Officer agreed with the Board of Trustees to take a voluntary 15% pay cut for the 2020/21 financial year. This was similar to the measures being enacted by Canterbury Christ Church University, and designed to ensure financial sustainability during the COVID pandemic. The pay reduction ended in March 2021.

RELATIONSHIP WITH CANTERBURY CHRIST CHURCH UNIVERSITY

Christ Church Students' Union receives an allocation of funds from Canterbury Christ Church University in the form of a Block Grant and additional 'in-kind' support with accommodation and other services. Guidance for the management and handling of the Union's financial accounts are agreed on an annual basis by Canterbury Christ Church University's Board of Governors via the Finance Resources Committee and the Union's Board of Trustees in the form of a Financial Memorandum.

PLANS FOR FUTURE PERIODS

The 2021/22 Sabbatical Leadership Team have developed their major objectives for the coming year, which are a tightening of the 'BIG 10' from 2020/21:

1. Amplify the less-heard student voices

The core purpose of Christ Church Students' Union is to represent all CCCU students and work with the University to provide you with the best possible university experience. However, we know that there are some students whose voices we don't currently hear: we will be proactive in seeking to both represent and re-present those voices. We will focus on the following groups, as data shows that they are either underrepresented within the Union's engaged groups, or they have particular needs from their University experience:

- Students with dependents
- Students based at Medway
- Postgraduate students
- Students from disadvantaged backgrounds
- Disabled students
- Students of colour (also covered by our goal to work towards being an anti-racist University).

We will actively engage with such students through existing student networks, and ensure that we are working to amplify the voices of the less heard students at every level of the University and within every Students' Union decision.

2. Protect and support students' mental and physical wellbeing

Students' wellbeing is our top priority, and we see this in a holistic way: both mental and physical wellbeing are important to ensure you can get the best from your University experience. We therefore commit to working with the University to provide events, activities, and services that will promote students' wellbeing; to tackle any aspects of University life that impact negatively on wellbeing; and to ensure that sufficient and timely support is provided when students' wellbeing is affected.

This will include working on campaigns around mental health; running mental health and wellbeing training for student groups; working with the University and community partners on student safety, harassment, and sexual violence; lobbying for enhanced wellbeing support provision; increasing engagement with physical activity; and running events designed with your wellbeing in mind.

Christ Church Students' Union
(A company limited by guarantee)

Trustees' report (continued)
for the period ended 30 June 2021

3. Work towards being an anti-racist University

Christ Church has one of the worst Black attainment gaps in the country, but also a commitment to eradicate this by 2030. This is a shared responsibility for all of us and the Union commits to championing this work with the University and students.

It's not enough to work on the Black attainment gap, however. More work needs to be done to make CCCU (both the University and the Students' Union) an actively anti-racist organisation. This requires a commitment to acknowledging the structural racism present in society, and therefore in our University and Union, and taking active steps to tackle it. As an all-white Sabbatical Leadership Team, we recognise that this involves listening to and working closely with students of colour to change how both the University and Union work to better support their needs.

4. Take action on the climate emergency

In advance of the UN Secretary General's Climate Summit in 2019, national and international networks representing more than 7,000 higher and further education institutions from 6 continents announced that they were declaring a Climate Emergency, and agreed to undertake a three-point plan to address the crisis through their work with students. The three-point plan includes:

1. Committing to going carbon neutral by 2030, or 2050 at the very latest;
2. Mobilizing more resources for action-oriented climate change research and skills creation;
3. Increasing the delivery of environmental and sustainability education across curricula, campus and community outreach programmes.

CCCU and CCSU jointly signed this pledge in 2019, and taking action has never been more imperative. We will commit to working internally, and with the University, to reduce our collective impact on the Planet and to run a range of initiatives and campaigns to engage students with action to tackle the Climate Emergency.

5. Be bold, be visible, and be where students are

We struggle with visibility as a Students' Union, as our building is not on the Canterbury Campus, our location in Medway is hidden, and we don't have a base at all in Tunbridge Wells. We need to do more to ensure that students know who we are and what we do.

We will therefore commit to being proactive in our engagement, going to where students are and making our presence known. We want to increase and diversify our Union on Tour events, ensuring we are regularly listening to students and showcasing what we offer. We want more student social spaces on campus, with visible Students' Union branding so that students don't have to come to our building or office to know who we are and how to contact us. Eventually, we want the Students' Union to be back on the Canterbury Campus, and to have an improved location in Medway, but in the meantime it's our responsibility to be where students are!

As in the previous two years of the Union's current three year strategic plan, we will be utilising Trello, an online collaboration and project management tool, to host and manage the Union annual operating, or success, plan. This is made publicly available and promoted to members and stakeholders so they can check upon the progress of the Union's annual objectives. You can find Team CCSU's Success Plan 2021/22 via the dynamic link.

Christ Church Students' Union
(A company limited by guarantee)

Trustees' report (continued)
for the period ended 30 June 2021

EXTERNAL AFFILIATIONS

Under the Education Act (1994) the Union is required to report to its members, on an annual basis, all current external affiliations. As at 31st July 2020 the Union was affiliated to:

British Universities and Colleges Sport (BUCS)	£5,798
National Council for Voluntary Organisations (included in the NUS affiliation fee)	£Nil
National Union of Students (NUS)	£16,296
TOTAL cost of all affiliations in the year	£22,094

Affiliations of specific sports clubs to national or local governing bodies are not, for the purposes of the Act, considered Union affiliations.

CONCLUSION

The Trustees would like to sincerely thank the members, volunteers, staff, and stakeholders of Christ Church Students' Union, and not least Canterbury Christ Church University, who all provide an invaluable contribution to the ongoing success and development of the Students' Union and enable us to 'better student life and enrich students' experiences'.

This Report was approved by the Board of Trustees on 8 October 2021 and signed on their behalf by:



Daniel Bichener,
Students' Union President 2021/22 and Chair of the Board of Trustees

Christ Church Students' Union
(A company limited by guarantee)

Statement of Trustees' responsibilities
for the period ended 30 June 2021

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Christ Church Students' Union
(A company limited by guarantee)

Independent auditors' report to the Members of Christ Church Students' Union

Opinion

We have audited the financial statements of Christ Church Students' Union (the 'charity') for the period ended 30 June 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure for the period 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Christ Church Students' Union
(A company limited by guarantee)

Independent auditors' report to the Members of Christ Church Students' Union (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 Trustees' report for the financial period for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Christ Church Students' Union
(A company limited by guarantee)

Independent auditors' report to the Members of Christ Church Students' Union (continued)

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

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

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Testing of internal controls procedures relating to expenditure potentially more susceptible to fraud and other irregularities including cash, payroll and credit card expenditure; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant regulatory authorities; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Christ Church Students' Union
(A company limited by guarantee)

Independent auditors' report to the Members of Christ Church Students' Union (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA DChA MCMI (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Statutory Auditor
Chartered Accountants

Canterbury

8 October 2021

Christ Church Students' Union
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the period ended 30 June 2021

	Note	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Income from:				
Donations and legacies	3	723,775	723,775	796,830
Charitable activities	4	72,616	72,616	224,740
Investments	5	1,733	1,733	1,642
		<hr/>	<hr/>	<hr/>
Total income		798,124	798,124	1,023,212
Expenditure on:				
Raising funds	6	1,283	1,283	10,085
Charitable activities	7	712,456	712,456	952,248
		<hr/>	<hr/>	<hr/>
Total expenditure		713,739	713,739	962,333
		<hr/>	<hr/>	<hr/>
Net movement in funds		84,385	84,385	60,879
Reconciliation of funds:				
Total funds brought forward		336,597	336,597	275,718
Net movement in funds		84,385	84,385	60,879
		<hr/>	<hr/>	<hr/>
Total funds carried forward		420,982	420,982	336,597
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 24 to 41 form part of these financial statements.

Christ Church Students' Union
(A company limited by guarantee)
Registered number: 07618194

Balance sheet
as at 30 June 2021

	Note	30 June 2021 £	31 July 2020 £
Fixed assets			
Tangible assets	12	12,638	16,637
Current assets			
Debtors	13	39,189	20,248
Cash at bank and in hand		449,328	371,886
		<u>488,517</u>	<u>392,134</u>
Creditors: amounts falling due within one year	14	(80,173)	(72,174)
Net current assets		408,344	319,960
Total net assets		420,982	336,597
Charity funds			
Restricted funds	15	-	-
Unrestricted funds			
Designated funds	15	109,787	79,844
General funds	15	311,195	256,753
		<u>420,982</u>	<u>336,597</u>
Total funds		420,982	336,597

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 08 October 2021 and signed on their behalf by:



Daniel Bichener
 Students' Union President, Chair of the Board of Trustees

The notes on pages 24 to 41 form part of these financial statements.

Christ Church Students' Union
(A company limited by guarantee)

Statement of cash flows
for the period ended 30 June 2021

	11 months ended 30 June 2021 £	31 July 2020 £
Cash flows from operating activities		
Net cash used in operating activities	76,542	(46,921)
Cash flows from investing activities		
Dividends, interests and rents from investments	1,733	1,642
Purchase of tangible fixed assets	(833)	(1,586)
Net cash provided by investing activities	900	56
Change in cash and cash equivalents in the period	77,442	(46,865)
Cash and cash equivalents at the beginning of the period	371,886	418,751
Cash and cash equivalents at the end of the period	449,328	371,886

The notes on pages 24 to 41 form part of these financial statements

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

1. General information

Christ Church Students' Union is a charity, limited by guarantee, incorporated in England and Wales.

The charity's registered office is St George's Centre, 41 St Georges Place, Canterbury, Kent, CT1 1UT.

The charitable activities of the charity are the provision of social, recreational and representative services to students studying at Canterbury Christ Church University.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Christ Church Students' Union meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity's functional currency is Pounds Sterling.

The charity's financial statements are presented to the nearest pound.

2.2 Going concern

The financial relationship between Canterbury Christ Church University and Christ Church Students' Union is agreed annually in the form of a Financial Memorandum, and as determined in the Code of Practice and Articles of Association.

The Financial Memorandum confirms the annual allocation of a Block Grant paid by the University and further support in the form of accommodation provided on an in-kind basis. This non-monetary support is intrinsic to the relationship between the University and the Students' Union.

There is no reason to believe that the support from the University will not continue for the foreseeable future, as the Education Act 1994 imposes a duty on the University to ensure the financial viability of its student representative body. These financial statements have therefore been prepared on a going concern basis.

While the ongoing impact of the Covid-19 virus has been assessed by the trustees, so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on the company's trade. However, taking into consideration the UK Government's response and the company's planning the directors have a reasonable expectation that the Students' Union will continue in operational existence for the foreseeable future.

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Donated goods and services are recognised by the charity as income. Donated goods are measured at fair value. Donated services are measured at the amount that the charity would expect to pay in the open market for an alternative benefit to the charity. Value to the charity may be lower than, but cannot exceed, the price the charity would pay in the open market.

No income is recognised in respect of the contribution of unpaid volunteers.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Notes to the financial statements
for the period ended 30 June 2021

2. Accounting policies (continued)

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £700 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Building improvements	- 10% on cost per annum
Office equipment	- 25% on cost per annum
Computer equipment	- 33% on cost per annum

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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Notes to the financial statements
for the period ended 30 June 2021

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Grants			
Block grant	676,695	676,695	745,470
Benefit in Kind	47,080	47,080	51,360
Total 2021	<u>723,775</u>	<u>723,775</u>	<u>796,830</u>
Total 2020	<u>796,830</u>	<u>796,830</u>	

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4. Income from charitable activities

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Fundraising events	13,368	13,368	16,424
Membership Income - Sport	21,632	21,632	144,280
Membership Income - Societies	12,739	12,739	20,842
Marketing income	24,613	24,613	43,015
Miscellaneous Income	264	264	179
Total 2021	<u>72,616</u>	<u>72,616</u>	<u>224,740</u>
Total 2020	<u>224,740</u>	<u>224,740</u>	

5. Investment income

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Bank interest receivable	1,733	1,733	1,642
Total 2020	<u>1,642</u>	<u>1,642</u>	

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Notes to the financial statements
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6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
RAG Funds	1,283	1,283	10,085
Total 2020	10,085	10,085	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Student Representation	668,308	668,308	771,304
Student Activities	35,733	35,733	166,258
Student Events	8,415	8,415	14,686
	712,456	712,456	952,248
Total 2020	952,248	952,248	

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8. Analysis of expenditure by activities

	Activities undertaken directly 11 months ended 30 June 2021 £	Support costs 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Student Representation	423,267	245,041	668,308	771,305
Sport	35,733	-	35,733	166,258
Societies	8,415	-	8,415	14,686
	<u>467,415</u>	<u>245,041</u>	<u>712,456</u>	<u>952,248</u>
Total 2020	<u>681,400</u>	<u>270,849</u>	<u>952,249</u>	

Analysis of direct costs

	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Staff costs	396,310	449,914
Other direct costs	71,105	231,486
	<u>467,415</u>	<u>681,400</u>

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Notes to the financial statements
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8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Advertising, Sales and Marketing	47,162	61,075
Vehicles, Travel, and Staff Costs	37,149	37,400
Establishment Costs	66,452	81,626
Office Costs	9,372	4,966
Facilities and IT	35,595	35,065
Governance	49,311	50,688
Foreign Exchange	-	29
	245,041	270,849

9. Auditors' remuneration

	11 months ended 30 June 2021 £	31 July 2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,350	7,000

10. Staff costs

	11 months ended 30 June 2021 £	31 July 2020 £
Wages and salaries	336,725	368,588
Social security costs	24,002	30,827
Other pension costs	35,583	50,499
	396,310	449,914

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Notes to the financial statements
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10. Staff costs (continued)

The average number of persons employed by the Charity during the period was as follows:

	11 months ended 30 June 2021 No.	31 July 2020 No.
Student Activities	2	2
Student Representatives	7	6
Social & Recreational	1	1
Clerical & Admin	3	4
	13	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	11 months ended 30 June 2021 No.	31 July 2020 No.
In the band £60,001 - £70,000	-	1

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11. Trustees' remuneration and expenses

During the period, Trustees received remuneration amounting to £74,620 (2020 - £78,282). Trustees, who are employed as sabbatical officers are remunerated in their roles as sabbatical officers. During the year, no Trustees received any benefits in kind (2020 - £NIL).

		11 months ended 30 June 2021 £	31 July 2020 £
Philip Kloppenborg	Remuneration	-	17,602
	Pension contributions paid	-	280
Jamie Harris	Remuneration	-	17,602
	Pension contributions paid	-	280
Chloe Woolaway	Remuneration	-	17,602
	Pension contributions paid	-	280
Rebecca Thomson	Remuneration	19,124	19,236
	Pension contributions paid	858	566
Daniel Bichener	Remuneration	743	-
	Pension contribution paid	130	-
Nathan Baker	Remuneration	18,054	2,080
	Pension contributions paid	913	364
Beth Elwood	Remuneration	17,978	2,080
Maddy Young	Remuneration	17,978	2,080
Francesca McGregor	Remuneration	743	-

During the period ended 30 June 2021, expenses totaling £563 were reimbursed or paid directly to 5 Trustees (2020 - £2,225 to 9 Trustees).

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Notes to the financial statements
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12. Tangible fixed assets

	Property improvements £	Office equipment £	Total £
Cost or valuation			
At 1 August 2020	39,607	19,683	59,290
Additions	-	833	833
Disposals	-	(3,856)	(3,856)
	<hr/>	<hr/>	<hr/>
At 30 June 2021	39,607	16,660	56,267
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 August 2020	26,313	16,340	42,653
Charge for the period	3,631	1,201	4,832
On disposals	-	(3,856)	(3,856)
	<hr/>	<hr/>	<hr/>
At 30 June 2021	29,944	13,685	43,629
	<hr/>	<hr/>	<hr/>
Net book value			
At 30 June 2021	<u>9,663</u>	<u>2,975</u>	<u>12,638</u>
At 31 July 2020	<u>13,294</u>	<u>3,343</u>	<u>16,637</u>

13. Debtors

	30 June 2021 £	31 July 2020 £
Trade debtors	13,759	7,373
Other debtors	7,301	1,550
Prepayments and accrued income	18,129	11,325
	<hr/>	<hr/>
	<u>39,189</u>	<u>20,248</u>

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Notes to the financial statements
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14. Creditors: Amounts falling due within one year

	30 June 2021 £	31 July 2020 £
Trade creditors	15,185	50,040
Other creditors	2,000	-
Accruals and deferred income	62,988	22,134
	80,173	72,174

15. Statement of funds

Statement of funds - current period

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Unrestricted funds					
Designated funds					
Fixed assets	16,638	-	-	(3,999)	12,639
Clubs & Societies	55,949	34,371	(33,509)	10	56,821
Lucy Bannister	5,452	22	(735)	-	4,739
RAG	1,805	2,684	(468)	68	4,089
NaSFA	-	358	(80)	-	278
Oppertunities Hardship Fund	-	6,443	-	-	6,443
Success Fund	-	2,158	-	-	2,158
Segmentation Project	-	-	-	22,620	22,620
	79,844	46,036	(34,792)	18,699	109,787

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Notes to the financial statements
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15. Statement of funds (continued)

Statement of funds - current period (continued)

	Balance at 1 August 2020	Income	Expenditure	Transfers in/out	Balance at 30 June 2021
	£	£	£	£	£
General funds					
General Funds	<u>256,753</u>	<u>752,088</u>	<u>(678,947)</u>	<u>(18,699)</u>	<u>311,195</u>
Total Unrestricted funds	<u><u>336,597</u></u>	<u><u>798,124</u></u>	<u><u>(713,739)</u></u>	<u><u>-</u></u>	<u><u>420,982</u></u>

Clubs and societies

The Trustees treat income received and expenditure incurred by clubs and societies as Designated Funds. In the event of a club or society ceasing to operate anymore a surplus of funds will be returned to the General Fund.

Lucy Bannister

The Lucy Bannister Fund was established by MidSoc in 2018 to support student midwives at the University who are experiencing hardship with the cost of academic and co-curricular activities. Applications and awards from the Fund are managed by MidSoc with the oversight of the Students' Union.

RAG funds

These represent Raise and Give (RAG), which is student-led fundraising for other charities.

NaSFA

Funds held on behalf of the National Student Fundraising Association.

Opportunities Hardship

A new fund created from an insurance rebate which students who are experiencing financial hardship will be able to apply to cover the cost of their club or society membership.

Success Fund

A new fund created from the designated funds of extinct societies that current societies can submit bids to for significant development activity.

Segmentation Project

A fund created from the Canterbury City Council under the grant scheme for retail, leisure, and hospitality to fund the major student segmentation research project.

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Notes to the financial statements
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15. Statement of funds (continued)

Statement of funds - prior period

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2020 £
Unrestricted funds					
Designated funds					
Fixed assets	21,993	-	-	(5,355)	16,638
Clubs & Societies	18,094	165,122	(127,267)	-	55,949
Lucy Bannister	4,531	2,101	(1,180)	-	5,452
RAG	1,571	9,129	(8,895)	-	1,805
	<u>46,189</u>	<u>176,352</u>	<u>(137,342)</u>	<u>(5,355)</u>	<u>79,844</u>
General funds					
General Funds	<u>229,529</u>	<u>846,860</u>	<u>(824,991)</u>	<u>5,355</u>	<u>256,753</u>
Total Unrestricted funds	<u>275,718</u>	<u>1,023,212</u>	<u>(962,333)</u>	<u>-</u>	<u>336,597</u>

16. Summary of funds

Summary of funds - current period

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	79,844	46,036	(34,792)	18,699	109,787
General funds	256,753	752,088	(678,947)	(18,699)	311,195
	<u>336,597</u>	<u>798,124</u>	<u>(713,739)</u>	<u>-</u>	<u>420,982</u>

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Notes to the financial statements
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16. Summary of funds (continued)

Summary of funds - prior period

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2020 £
Designated funds	46,189	176,352	(137,342)	(5,355)	79,844
General funds	229,529	846,860	(824,991)	5,355	256,753
	<u>275,718</u>	<u>1,023,212</u>	<u>(962,333)</u>	<u>-</u>	<u>336,597</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 30 June 2021 £	Total funds 30 June 2021 £
Tangible fixed assets	12,638	12,638
Current assets	488,517	488,517
Creditors due within one year	(80,173)	(80,173)
Total	<u>420,982</u>	<u>420,982</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 31 July 2020 £	Total funds 31 July 2020 £
Tangible fixed assets	16,637	16,637
Current assets	392,134	392,134
Creditors due within one year	(72,174)	(72,174)
Total	<u>336,597</u>	<u>336,597</u>

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Notes to the financial statements
for the period ended 30 June 2021

18. Reconciliation of net movement in funds to net cash flow from operating activities

	11 months ended 30 June 2021 £	31 July 2020 £
Net income for the period (as per Statement of Financial Activities)	84,385	60,879
Adjustments for:		
Depreciation charges	4,831	6,941
Dividends, interests and rents from investments	(1,733)	(1,642)
Decrease/(increase) in debtors	(18,941)	16,012
Increase/(decrease) in creditors	8,001	(129,111)
Net cash provided by/(used in) operating activities	76,543	(46,921)

19. Analysis of cash and cash equivalents

	30 June 2021 £	31 July 2020 £
Cash in hand	449,328	371,886
Total cash and cash equivalents	449,328	371,886

20. Analysis of changes in net debt

	At 1 August 2020 £	Cash flows £	At 30 June 2021 £
Cash at bank and in hand	371,886	77,442	449,328
	371,886	77,442	449,328

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21. Pension commitments

As employees of Canterbury Christ Church University the pension costs relate to pension recharges by the University to the Charity and amounted to £35,583 (2020 - £50,499). The Union is not the admitted member of the defined benefit scheme and the Charity has no liability for the scheme. As a result there is £Nil (2019 - £Nil) amounts payable to the fund at the balance sheet date.

22. Operating lease commitments

At 30 June 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	30 June 2021 £	31 July 2020 £
Not later than 1 year	8,017	11,637
Later than 1 year and not later than 5 years	17,283	29,146
	<u>25,300</u>	<u>40,783</u>

The charity's property is the subject of an operating lease between the Charity and Canterbury Christ Church University at a nominal rent of £1 per year. The value of this is considered to be £47,080 (2020: £51,360) and is recognised in the income as a benefit in kind.

23. Related party transactions

Christ Church Students' Union is an independent body operating separately from Canterbury Christ Church University but the two entities work together closely and the majority of the Charity's income is derived from the University. The Trustees are of the opinion that this financial assistance is not an influencing factor with regards to the formulation of Union policy, nor does it have any effect on the internal management and decision making of the Union.

Christ Church Students' Union is in receipt of a Block Grant of £651,695 (2020: £745,470) and in-kind support to the value of £47,080 (2020: £51,360) for accommodation from Canterbury Christ Church University. In accordance with Charities SORP 2015 the value of buildings and services are determined at market value. The balance due from Canterbury Christ Church University at the balance sheet date was £Nil (2020: £Nil). Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £396,285 (2020: £536,846). The balance due to the Canterbury Christ Church University at the balance sheet date was £37,217 (2020: £38,304).

Key management personnel that served in the year was considered to be the Chief Executive Officer and Sabbatical Officers. The aggregate amount of contractual benefits paid to these individuals, including pension contributions and National Insurance Contributions, during the year was £235,037 (2020: £216,878).

For details on Trustees' remuneration and claimed expenses whilst carrying out their duties, see note 11.

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24. Controlling party

The ultimate control of the Union is vested under the Constitution in the members. As such no single person or entity controls the Union as defined by the Financial Reporting Standard 102.