

**Registered number: 07618194**  
**Charity number: 1142619**

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

**Trustees' report and financial statements**  
**for the year ended 31 July 2020**

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

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

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 July 2020**

<b>Trustees</b>	Ben Shanahan-Sanders, Elected Student Trustee (appointed 5 December 2019, resigned 4 September 2020) Beth Elwood, President (Development) (appointed 1 July 2020) Chloe West, Elected Student Trustee (resigned 15 January 2020) Chloe Woolaway, President (Sports & Engagement) (resigned 30 June 2020) Emilia Ball, Selected Student Trustee (resigned 2 September 2019) Graham Briscoe, Community Trustee (appointed 18 October 2019) Jake Forecast, Selected Student Trustee (appointed 18 October 2019) Jamie Harris, President (Wellbeing) (resigned 30 June 2020) John Adams, Community Trustee and Deputy Chair Joseph Cooper, Community Trustee Maddy Young, President (Sports & Engagement) (appointed 1 July 2020) Michael Wigg, Community Trustee Nathan Baker, President (Wellbeing) (appointed 1 July 2020) Philip Kloppenborg, Students' Union President (resigned 30 June 2020) Professor Helen James, University Trustee Rebecca Thompson, Students' Union President
<b>Company registered number</b>	07618194
<b>Charity registered number</b>	1142619
<b>Registered office</b>	41 St Georges Place Canterbury Kent CT1 1UT
<b>Chief executive officer Head of Engagement and Deputy CEO</b>	Ben MacPhee Kate Little
<b>Independent auditors</b>	Kreston Reeves LLP Statutory Auditor Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
<b>Bankers</b>	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

**Christ Church Students' Union**  
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**Trustees' report**  
**for the year ended 31 July 2020**

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**INTRODUCTION**

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 organisation with annual turnover exceeding £100,000, the Union subsequently registered with the Charity Commission in April 2011, Charity No. 1142619. The Union's governing document is the Articles of Association which were passed by a General Meeting of members on 24th November 2015 after being approved by the Board of Trustees and the Governing Body of Canterbury Christ Church University.

**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 fourteen 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 two (2) Elected Student Trustees, elected by a secret ballot open to all members of the Union;
- Up to two (2) Selected Student Trustees, selected by the Appointments Panel of the Union;
- Up to four (4) 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. Elected Student Trustees and Selected Student Trustees are volunteers and are not remunerated, but may claim legitimate expenses, and they are eligible to serve two (2) terms of one (1) year. Community Trustees and the University Trustee are also volunteers who may claim legitimate expenses, and can currently serve two (2) terms of three (3) years. Under the previous Memorandum and Articles of Association from 2011, External Trustees could serve two (2) terms of up to four (4) years.

**Christ Church Students' Union**  
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**Trustees' report (continued)**  
**for the year ended 31 July 2020**

The Chair and the Deputy Chair of the Board of Trustees is 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 2020 as part of a formal governance review agreed by the Board in February 2020, with an updated schedule agreed in September 2020.

**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 2019/20 was the Chief Executive Officer.

**Christ Church Students' Union**  
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**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**SUSTAINABILITY**

Christ Church Students' Union has embedded a commitment to sustainability throughout our work. This has included gaining 'Excellent' in the NUS Green Impact Award scheme for the past three years and 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.

**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 on 26 June 2020.

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.

**Christ Church Students' Union**  
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**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE**

Christ Church Students' Union's ("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 year ended 31 July 2020**

**ACHIEVEMENTS AND PERFORMANCE 2019/20**

In 2019/20, Christ Church Students' Union continued a positive path of development whilst successfully navigating an uncertain and challenging operating context.

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

**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.

Some notable achievements in this area were:

- 1,543 students cast 5,838 votes in the February 2020 Leadership Elections, in which there were a total of six eligible candidates for the four positions. Although this was fewer candidates and votes than the previous year, this was in part due to the elections taking place earlier than usual, and during the rising COVID-19 uncertainty.
- At short notice, we worked with the other students' union's in Canterbury and Medway on a huge student voter registration, and then voter, campaign for the unscheduled December 2019 General Election.
- We had the first ever 'Union Week' - a series of events and communications designed to showcase all the Union's work, activities, services, and past successes to the current membership at Christ Church.
- We commissioned a formal, external, review of our Voice and Campaigns activity. This has resulted in a proposed change to the purpose, structure, and operation of Union Council which will be implemented in Autumn 2021.

**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.

Some notable achievements in this area were:

- The Union ran a successful drug awareness campaign, the first time this important issue has been formally highlighted at Christ Church.
- Choosday Chill continued its success into a second year, regularly attracting around 80 students to a relaxed and informal event where formal wellbeing service can be accessed.
- The Union's Advice and Projects Coordinator formally supported a record 546 student cases, an increase of 33% year on year and 420% in ten years.
- Through the Advice Centre, the Union secured a record £62,698 of compensation for students from the University.

**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.

Some notable achievements in this area were:

- The annual Freshers' Fayre in Canterbury continued to be the biggest single event at Canterbury Christ Church University. In 2019 in Canterbury there were over 100 stalls and circa 5,000 attendees.
- Societies had 823 individual members and a total of 1,043 memberships. This was a slight increase from the previous year.
- Sports clubs had 1,070 individual members and a total of 1,468 memberships. This was a slight decline from the previous year.
- There were 245 new members registered for Christ Church Volunteering, taking the total to 674 active members.
- We commissioned a formal, external, review of our Opportunities service, with a focus on process efficiency.



**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**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.

Some notable achievements in this area were:

- In response to the 'Closing Our Gap' Black Attainment Gap agenda, we added an additional BAME position to Union Council.
- Although planned and with tickets sold for both events, the Union unfortunately had to postpone the 2020 Sports Federation Dinner and the 2020 Student Community Awards. It is hoped these will be able to go ahead in 2021.
- In addition to the Healthcare Ball, which happened for the first time at the Medway Campus in 2018, the Union facilitated the first ever SalSoc Ball for students at the Tunbridge Wells Campus in 2019.
- The Golden Apple Awards are the student-led teaching and professional services awards at the University, run by the Union. The 2020 awards were done virtually via a pre-recorded video that was then live streamed via Youtube and Facebook. The streams had 120 concurrent viewers at the time of live streaming and now have amassed over 1,600 views collectively. There were 1,374 nominations, which is the most the Golden Apples have ever received, with 629 different staff members nominated.

**COMMUNICATION & 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.

Some notable achievements in this area were:

- The Union recorded 498,584 page views across 144,513 unique sessions on [www.ccsu.co.uk](http://www.ccsu.co.uk).
- The Union implemented IM messaging directly from [www.ccsu.co.uk](http://www.ccsu.co.uk) via WhatsApp or Facebook Messenger, to enable us to be more open and responsive to student queries.

**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 2019/20, even with the impact of COVID-19.
- We migrated to a new internal credit card system, linked to our accounting software, which both empowered budget holders as well as increased payment efficiency, reconciliation, and tracking.
- We implemented a new module for our CRM system which allows student groups to have full authorisation and insight for income and expenditure for their group.
- The Union formally joined Canterbury City Council's Climate Change Partnership Board.

**PEOPLE & CULTURE**

Develop our people and extend our positive, innovative culture. Some notable achievements in this area were:

- The two senior managers undertook a MBA Apprenticeship in Collaborative Leadership at Christ Church, fully funded by the Apprenticeship Levy.
- We implemented a new pulse-style employee engagement and satisfaction survey in February 2020, and the results improved month by month, with July 2020 showing:
  - o Employee engagement at 86%;
  - o Employee satisfaction at 84%; and
  - o A Engagement Net Promoter Score of 50.

**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**INSIGHT**

Know our members by having comprehensive insight. Some notable achievements in this area were:

- The second year, but first full year, of Student Life Pulse (SLP) survey showed an increase in engagement, with 1,880 Christ Church students taking part in 2019/20, a 12% response rate.
- Overall satisfaction with the Union as measured by SLP has increased in this survey from 35% in 2018/19 to 42% in 2019/20, placing us just below the average of 45% of the 11 SU's that participate. Satisfaction spiked at 49% in April.
- In response to lockdown, the Union launched three additional surveys to gather student views to inform our own, as well as the University's response to the pandemic:
  - o Two of these were snap surveys concerning wellbeing and academic experience. These helped to secure a 'no detriment' policy from the University as well as highlighting student concerns around digital poverty, financial hardship, and the quality of online course delivery.
  - o The third survey was externally run, and had 602 Christ Church students respond concerning their expectations for the 2020/21 academic year. This helped to inform the Union's and University's planning in the era of COVID-19.
- The Union's National Student Survey (NSS) score for Question 26 increased 1.71% to 52.57% overall, with higher results in Medway than for Canterbury, and for Black students than for White students.

**TECHNOLOGY**

Utilise new and existing technology to engage with and represent our members. Some notable achievements in this area were:

- Our extensive use of cloud-based technology as part of our drive to digital over a number of years meant the rapid switch to remote working and online service delivery was achieved quickly and seamlessly.
- We launched a new instant messaging functionality via Tawk.to on [www.ccsu.co.uk](http://www.ccsu.co.uk) to improve responsiveness to student queries. This was being trialled before remote working, before a rapid full implementation.

**PARTNERSHIPS**

Develop effective partnerships with others to further our Mission and Vision. Some notable achievements in this area were:

- We jointly hosted the winter Southern SU's regional network meeting in February with Kent Union, with over 80 delegates attending across two days of events on the theme of 'partnership'.
- We agreed and implemented an updated formal Memorandum of Understanding with Kent Union concerning the support and empowerment of the Kent and Medway Medical School students who will be students of both universities and members of both students' unions.

**FINANCIAL REVIEW**

**SUMMARY**

The overall outcome for the year was an accounting surplus of £60,879, which includes £33,655 of Designated Funds relating to charity fundraising, clubs and societies. Therefore the Union's General Fund surplus for the year was £27,224.

**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.

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**Trustees' report (continued)**  
**for the year ended 31 July 2020**

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.

**COVID-19 Continuity**

In response to the anticipated restrictions and the impending full lockdown in March, a formal plan was compiled to help manage the Union's business as usual activity as far as possible during the unprecedented crisis. The aim was to document how to deliver as much of our charitable purpose and service offer as possible online, and to ensure there were contingencies and failsafes in place for if staff are off sick or cannot work for any reason. Actions were added to the Union Team Success Plan on Trello, which is reviewed and updated weekly by all staff as well as being publicly visible, and considered in depth at bi-weekly Leadership Team meetings.

Actions in the March plan were short-term and immediate, and were mostly discharged by the end of April as the Union transitioned to longer-term planning over the summer and the lessons from this shift in delivery captured to facilitate planning for 2020/21 and beyond.

**Key lessons learnt for future periods**

- The shift to online forms of engagement allowed the Union to reach out to students who would not usually be involved in Students' Union activity, such as mature students and students with dependents, which was identified as one of the main benefits and so as such, the intention is to continue to deliver online events even when students are physically present at the University.
- The Students' Union can't provide everything for students: often simply providing the opportunity for students to communicate allows student-led community-building activity to flourish. It was decided that this learning should inform the Union's planning for Welcome Weeks 2020 by providing student groups virtual spaces to promote and showcase these opportunities as a key part of our Welcome 2020 offer.
- Increased communication across the organisation through new, quick, thematic daily briefings, each led by a different service area, increased resilience, improved understanding of roles and responsibilities, and led to more collaborative working. It was decided that these should continue into 2020/21 even with a partial or full return to the office.
- Our strong partnership approach to working with the University permitted the Union to shape the University's communications to students, and its planning for 2020/21. Our ability to provide an authentic student voice, grounded in research alongside lived student experiences, has proven our value to the University, alongside our ability to facilitate student community-building. As such, into 2020/21 the Union will continue to prioritise seeking student feedback and championing a strong student voice in accessible and COVID-safe ways, as part of our core function.

**Impact on 2020/21**

The contraction of business development income in 2020/21 is predicted to be significant, and coupled with a 5% reduction in the block grant from the University, means the Union is projecting a deficit in 2020/21, even with further reductions in FTE staffing, a pay reduction for the CEO, and non-pay savings.

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**Trustees' report (continued)**  
**for the year ended 31 July 2020**

In the financial planning discussions for 2020/21, student-facing services have been prioritised and protected. Student voice will be more critical than ever to feed into the overall University experience, and student opportunities will be vital for ensuring student mental and physical wellbeing, and supporting a sense of belonging even if students are not physically at the University, or are but can't meet in person.

With the support of the University via the Financial Memorandum, and with healthy reserves to draw upon if necessary, Trustees and the Union are confident about future financial plans and the ability to ensure charitable purpose and service continuity for Members.

**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.

**INCOME AND EXPENDITURE SUMMARY 2019/20**

The Union's total income was £1,023,212

The Union's total expenditure was £962,333

The Union's accounting surplus was £60,879

The Union's General Fund Surplus was £27,224

**BALANCE SHEET AS OF 31ST JULY 2020**

The Union's total reserves were £336,597

This also included designated funds of £79,844

Reserves net of restricted and designated funds were £256,753

**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 19 October 2019.

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 founders of the charity and to members.
- The current Target Reserves is for 15% of the annual Block Grant income. In 2019/20 this equated to a target reserve of £112,000 (2018/19: £106,800).

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.

**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**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 22 June 2018.

The Risk Reregister 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 2019/20 there were three 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.

**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**

The Gender Pay Gap legislation is not applicable to the Union by virtue of the small size of the organisation, however, as a transparent membership organisation the Union was committed to calculating and publishing a gender pay gap analysis as if the legislation had applied.

These calculations include sabbatical officers, and were correct as of 31 March 2020. The figures below do not include bonus pay, as the Union does not operate a bonus scheme.

- Women's mean hourly rate at CCSU is 25% lower than men's (9% lower in 2019). So when comparing mean hourly rates, women earn 75p for every £1 that men earn (91p in 2019).
- Women's median hourly rate at CCSU is 21% lower than men's (compared to 2% higher in 2019). In other words, when comparing median hourly rates, women earn 79p for every £1 that men earn (£1.02 in 2019).

**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.

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

**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**PLANS FOR FUTURE PERIODS**

The 2020/21 Sabbatical Leadership Team have developed their 'BIG 10' proposals, as a development of the 'BIG 9' from 2019/20. Some proposals are overarching Union goals, and others have been taken directly from the individual sabbatical manifestos:

1. Increase and diversify engagement in the Union - the Union engages with more than 2,500 students involved with sports, societies, and academic reps, however, the Union does seem to struggle with wider engagement.
2. Reduce the Black Attainment Gap - Christ Church has the worst Black attainment gap 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.
3. Increase wellbeing support - student wellbeing is our primary concern. Student life isn't as simple as 9-5, which is why many University services now operate extended hours, and wellbeing support services should too. We will lobby the University for extended out of hours support provision.
4. Enhance engagement with physical activity - the Union's sports clubs traditionally perform very well, however, the recent reduction in partnership funding and training opportunities and sporting facilities has necessitated increased costs to students in some instances.
5. Champion widening participation in the University - as a widening participation institution, the Union needs to proactively engage in this agenda and actively contribute to student success.
6. Broad academic opportunity - helping to ensure the curriculum is de-colonised and inspirational.
7. Improve the experiences of students with dependents - the Union believes that every student parent should be able to have peace of mind whilst studying because they have access to on-site, affordable, high-quality childcare, as well as a supportive structural environment that meets their needs.
8. Improve the experience of postgraduate students - as a typically under-engaged student group, the Union will focus on the wants and needs of PGR and PGT students.
9. Get the Students' Union back on campus - the Students' Union in Canterbury currently isn't very visible due to our physical location, so moving the Union's office and people back onto the North Holmes Road Campus will enable us to better hear student voices and support student wellbeing.
10. Increase and diversify the Union's revenue - the Union currently receives about £43 in funding from the University for each student, which is less than many of our comparator SUs. We will continue to lobby for more direct funding so we can meet students' expectations.

In addition to the above, the main focus of the Union will be progress the research and development of the following sub-strategies to support the overall strategic plan:

1. Communications and Insight Supporting Strategy
2. Engagement Supporting Strategy
3. Voice and Education Supporting Strategy
4. Employability Supporting Strategy

In 2019/20 the Union trialed utilising Trello, an online collaboration and project management tool to host and manage the Team CCSU Success Plan 2019/20. This was made publicly available and was promoted to members and stakeholders so they could check upon the progress of the Union's annual objectives. This was a successful trial and so the Team CCSU Success Plan 2020/21 is also in Trello.

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

**Trustees' report (continued)**  
**for the year ended 31 July 2020**

**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)	£5,929
National Council for Voluntary Organisations (included in the NUS affiliation fee)	£Nil
National Union of Students (NUS)	£28,383
TOTAL cost of all affiliations in the year	£34,309

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

**Disclosure of information to auditors**

We, the directors of the charitable company who held office at the date of the approval of these financial statements as set out on page 1, each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

**CONCLUSION**

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

This Report was approved by the Board of Trustees on 15th October 2020 and signed on their behalf by:



**Rebecca Thomson,**  
Students' Union President and Chair of the Board of Trustees 2020/21

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

**Statement of Trustees' responsibilities**  
**for the year ended 31 July 2020**

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 year ended 31 July 2020 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 31 July 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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**

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

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

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

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

**Other information**

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

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

We have nothing to report in this regard.

**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 year 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.

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

**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.

**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.

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.

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

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

**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.

A handwritten signature in dark ink, appearing to read 'Kreston Reeves LLP', is written over the printed name of the auditor.

**Susan Robinson BA FCA DChA MCMI (Senior statutory auditor)**

for and on behalf of  
**Kreston Reeves LLP**

Statutory Auditor  
Chartered Accountants

Canterbury

15 October 2020

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

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 July 2020**

	<b>Note</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
<b>Income from:</b>				
Donations and legacies	3	796,830	796,830	761,360
Charitable activities	4	224,740	224,740	227,121
Investments	5	1,642	1,642	719
<b>Total income</b>		<b>1,023,212</b>	<b>1,023,212</b>	989,200
<b>Expenditure on:</b>				
Raising funds	6	10,085	10,085	11,750
Charitable activities	7	952,248	952,248	954,277
<b>Total expenditure</b>		<b>962,333</b>	<b>962,333</b>	966,027
<b>Net movement in funds</b>		<b>60,879</b>	<b>60,879</b>	23,173
<b>Reconciliation of funds:</b>				
Total funds brought forward		275,718	275,718	252,545
Net movement in funds		60,879	60,879	23,173
<b>Total funds carried forward</b>		<b>336,597</b>	<b>336,597</b>	275,718

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

The notes on pages 22 to 38 form part of these financial statements.

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

**Balance sheet**  
**as at 31 July 2020**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Fixed assets</b>			
Tangible assets	12	<b>16,637</b>	21,993
<b>Current assets</b>			
Debtors	13	<b>20,248</b>	36,260
Cash at bank and in hand		<b>371,886</b>	418,751
		<b>392,134</b>	455,011
Creditors: amounts falling due within one year	14	<b>(72,174)</b>	(201,286)
<b>Net current assets</b>		<b>319,960</b>	253,725
<b>Total net assets</b>		<b>336,597</b>	275,718
<b>Charity funds</b>			
Restricted funds	16	-	-
Unrestricted funds			
Designated funds	16	<b>79,844</b>	46,189
General funds	16	<b>256,753</b>	229,529
Total unrestricted funds	16	<b>336,597</b>	275,718
<b>Total funds</b>		<b>336,597</b>	275,718

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 15 October 2020 and signed on their behalf by:

**Rebecca Thomson**  
 Students' Union President, Chair of the Board of Trustees



The notes on pages 22 to 38 form part of these financial statements.

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

**Statement of cash flows**  
**for the year ended 31 July 2020**

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	(46,921)	106,564
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	1,642	719
Purchase of tangible fixed assets	(1,586)	-
<b>Net cash provided by investing activities</b>	56	719
<b>Change in cash and cash equivalents in the year</b>	(46,865)	107,283
Cash and cash equivalents at the beginning of the year	418,751	311,468
<b>Cash and cash equivalents at the end of the year</b>	371,886	418,751

The notes on pages 22 to 38 form part of these financial statements

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

**Notes to the financial statements**  
**for the year ended 31 July 2020**

**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 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 year ended 31 July 2020**

**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.

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

**Notes to the financial statements**  
**for the year ended 31 July 2020**

**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 £500 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.

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

**Notes to the financial statements**  
**for the year ended 31 July 2020**

**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**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
<b>Grants</b>			
Block grant	745,470	<b>745,470</b>	710,000
Benefit in Kind	51,360	<b>51,360</b>	51,360
<b>Total 2020</b>	<u>796,830</u>	<u><b>796,830</b></u>	<u>761,360</u>
<b>Total 2019</b>	<u>761,360</u>	<u>761,360</u>	

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

**Notes to the financial statements**  
**for the year ended 31 July 2020**

**4. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Fundraising events	16,424	<b>16,424</b>	39,096
Membership Income - Sport	144,280	<b>144,280</b>	127,274
Membership Income - Societies	20,842	<b>20,842</b>	24,489
Marketing income	43,015	<b>43,015</b>	35,430
Miscellaneous Income	179	<b>179</b>	832
<b>Total 2020</b>	<u>224,740</u>	<u><b>224,740</b></u>	<u>227,121</u>
Total 2019	<u>227,121</u>	<u>227,121</u>	

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Bank interest receivable	1,642	<b>1,642</b>	719
Total 2019	<u>719</u>	<u>719</u>	

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

**Notes to the financial statements**  
**for the year ended 31 July 2020**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
RAG Funds	10,085	<b>10,085</b>	11,750
	<hr/>	<hr/>	<hr/>
Total 2019	11,750	11,750	
	<hr/>	<hr/>	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Student Representation	771,304	<b>771,304</b>	732,809
Student Activities	166,258	<b>166,258</b>	187,272
Student Events	14,686	<b>14,686</b>	34,196
	<hr/>	<hr/>	<hr/>
	952,248	<b>952,248</b>	954,277
	<hr/>	<hr/>	<hr/>
Total 2019	954,277	954,277	
	<hr/>	<hr/>	

**Christ Church Students' Union**  
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**Notes to the financial statements**  
**for the year ended 31 July 2020**

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Student Representation	500,456	270,849	<b>771,305</b>	732,809
Sport	166,258	-	<b>166,258</b>	187,272
Societies	14,686	-	<b>14,686</b>	34,196
	<u>681,400</u>	<u>270,849</u>	<u><b>952,248</b></u>	<u>954,277</u>
Total 2019	<u>670,090</u>	<u>284,187</u>	<u>954,277</u>	

**Analysis of direct costs**

	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Staff costs	<b>449,914</b>	403,361
Other direct costs	<b>231,485</b>	266,729
	<u><b>681,399</b></u>	<u>670,090</u>

**Analysis of support costs**

	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Advertising, Sales and Marketing	<b>61,075</b>	31,737
Vehicles, Travel, and Staff Costs	<b>37,400</b>	41,937
Establishment Costs	<b>81,626</b>	93,846
Office Costs	<b>4,966</b>	7,267
Facilities and IT	<b>35,065</b>	52,494
Governance	<b>50,688</b>	56,906
Foreign Exchange	<b>29</b>	-
	<u><b>270,849</b></u>	<u>284,187</u>

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**for the year ended 31 July 2020**

**9. Auditors' remuneration**

	<b>2020</b>	2019
	<b>£</b>	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<b>7,000</b>	6,695
	<b><u>7,000</u></b>	<u>6,695</u>

**10. Staff costs**

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	<b>368,588</b>	331,250
Social security costs	<b>30,827</b>	29,579
Other pension costs	<b>50,499</b>	42,532
	<b><u>449,914</u></b>	<u>403,361</u>

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

	<b>2020</b>	2019
	<b>No.</b>	No.
Student Activities	<b>2</b>	2
Student Representatives	<b>6</b>	6
Social & Recreational	<b>1</b>	1
Clerical & Admin	<b>4</b>	4
	<b><u>13</u></b>	<u>13</u>

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

	<b>2020</b>	2019
	<b>No.</b>	No.
In the band £60,001 - £70,000	<b>1</b>	-

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**11. Trustees' remuneration and expenses**

During the year, Trustees received remuneration amounting to £78,282 (2019 - £75,063). 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 (2019 - £NIL).

		<b>2020</b>	2019
		<b>£</b>	<b>£</b>
Philip Kloppenborg	Remuneration	<b>17,602</b>	18,812
	Pension contributions paid/(refund)	<b>280</b>	(352)
Jamie Harris	Remuneration	<b>17,602</b>	18,812
	Pension contributions paid/(refund)	<b>280</b>	(352)
Chloe Woolaway	Remuneration	<b>17,602</b>	18,671
	Pension contributions paid/(refund)	<b>280</b>	(352)
Rebecca Thomson	Remuneration	<b>19,236</b>	1,600
	Pension contributions paid	<b>566</b>	-
Jordan Howard	Remuneration	<b>-</b>	17,168
Nathan Baker	Remuneration	<b>2,080</b>	-
	Pension contributions paid	<b>364</b>	-
Beth Elwood	Remuneration	<b>2,080</b>	-
Maddy Young	Remuneration	<b>2,080</b>	-

During the year ended 31 July 2020, expenses totaling £2,225 were reimbursed or paid directly to 9 Trustees (2019 - £2,398 to 7 Trustees).



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**Notes to the financial statements**  
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**12. Tangible fixed assets**

	Property improvements £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 August 2019	39,607	18,097	57,704
Additions	-	1,586	1,586
At 31 July 2020	39,607	19,683	59,290
<b>Depreciation</b>			
At 1 August 2019	22,352	13,359	35,711
Charge for the year	3,961	2,981	6,942
At 31 July 2020	26,313	16,340	42,653
<b>Net book value</b>			
At 31 July 2020	13,294	3,343	16,637
At 31 July 2019	17,255	4,738	21,993

**13. Debtors**

	2020 £	2019 £
Trade debtors	7,373	4,014
Other debtors	1,550	7,234
Prepayments and accrued income	11,325	25,012
	20,248	36,260

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**for the year ended 31 July 2020**

**14. Creditors: Amounts falling due within one year**

	<b>2020</b>	2019
	<b>£</b>	£
Trade creditors	<b>50,040</b>	153,816
Other creditors	-	8,747
Accruals and deferred income	<b>22,134</b>	38,723
	<b>72,174</b>	201,286

**15. Financial instruments**

	<b>2020</b>	2019
	<b>£</b>	£
<b>Financial assets</b>		
Financial assets measured at amortised cost	<b>8,922</b>	11,248
	<b>2020</b>	2019
	<b>£</b>	£
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<b>65,197</b>	199,166

Financial assets measured at amortised cost comprise of trade and other debtors.

Financial liabilities measured at amortised cost comprise of trade creditors, other creditors and accruals

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**Notes to the financial statements**  
**for the year ended 31 July 2020**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	<u>229,529</u>	<u>846,860</u>	<u>(824,991)</u>	<u>5,355</u>	<u>256,753</u>
<b>Total Unrestricted funds</b>	<u><u>275,718</u></u>	<u><u>1,023,212</u></u>	<u><u>(962,333)</u></u>	<u><u>-</u></u>	<u><u>336,597</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.

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**Notes to the financial statements**  
**for the year ended 31 July 2020**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 August 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2019 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	31,490	-	-	(9,497)	21,993
Clubs & Societies	4,927	151,763	(138,596)	-	18,094
Lucy Bannister	-	4,531	-	-	4,531
RAG	-	11,750	(10,179)	-	1,571
	<u>36,417</u>	<u>168,044</u>	<u>(148,775)</u>	<u>(9,497)</u>	<u>46,189</u>
<b>General funds</b>					
General Funds	<u>216,128</u>	<u>821,156</u>	<u>(817,252)</u>	<u>9,497</u>	<u>229,529</u>
<b>Total Unrestricted funds</b>	<u>252,545</u>	<u>989,200</u>	<u>(966,027)</u>	<u>-</u>	<u>275,718</u>

**17. Summary of funds**

**Summary of funds - current year**

	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>

**Christ Church Students' Union**  
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**Notes to the financial statements**  
**for the year ended 31 July 2020**

**17. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 August 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2019 £
Designated funds	36,417	168,044	(148,775)	(9,497)	46,189
General funds	216,128	821,156	(817,252)	9,497	229,529
	<u>252,545</u>	<u>989,200</u>	<u>(966,027)</u>	<u>-</u>	<u>275,718</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

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

**Analysis of net assets between funds - prior period**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	21,993	21,993
Current assets	455,011	455,011
Creditors due within one year	(201,286)	(201,286)
<b>Total</b>	<u>275,718</u>	<u>275,718</u>

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**Notes to the financial statements**  
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**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020</b> £	2019 £
Net income for the period (as per Statement of Financial Activities)	<b>60,879</b>	23,173
<b>Adjustments for:</b>		
Depreciation charges	<b>6,941</b>	9,497
Dividends, interests and rents from investments	<b>(1,642)</b>	(719)
Decrease in stocks	-	689
Decrease in debtors	<b>16,012</b>	26,863
Increase/(decrease) in creditors	<b>(129,111)</b>	47,061
<b>Net cash provided by/(used in) operating activities</b>	<b>(46,921)</b>	106,564

**20. Analysis of cash and cash equivalents**

	<b>2020</b> £	2019 £
Cash in hand	<b>371,886</b>	418,751
<b>Total cash and cash equivalents</b>	<b>371,886</b>	418,751

**21. Analysis of changes in net debt**

	<b>At 1 August 2019</b> £	<b>Cash flows</b> £	<b>At 31 July 2020</b> £
Cash at bank and in hand	<b>418,751</b>	<b>(46,865)</b>	<b>371,886</b>
	<b>418,751</b>	<b>(46,865)</b>	<b>371,886</b>

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**22. 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 £50,499 (2019 - £42,532). 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.

**23. Operating lease commitments**

At 31 July 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Not later than 1 year	<b>11,637</b>	11,637
Later than 1 year and not later than 5 years	<b>29,146</b>	34,701
Later than 5 years	-	1,562
	<b>40,783</b>	47,900

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 £51,360 and is recognised in the income as a benefit in kind.

**24. 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 £745,470 (2019: £710,000) and in-kind support to the value of £51,360 (2019: £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 (2019: £482). Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £536,846 (2019: £586,855). The balance due to the Canterbury Christ Church University at the balance sheet date was £38,304 (2019: £116,393).

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 £216,878 (2019: £188,607).

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

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**Notes to the financial statements**  
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**25. 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.