



# **YORK ST JOHN STUDENTS' UNION**

## **Annual Trustees' Report and Accounts**

Financial Year Ending 31 July 2021

Charity No: 1136905

Company No: 07250320

**YORK ST JOHN STUDENTS' UNION LIMITED**  
**YEAR ENDED 31 JULY 2021**

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**ADMINISTRATIVE INFORMATION**

**Legal Status:** York St John Students' Union Limited (YSJSU) is a charity registered in England and Wales and is incorporated as a Company Limited by Guarantee (CLG).

Charity Registration Number: 1136905

Company Registration Number: 07250320

**Principal Office:** The principal office of YSJSU is at York St John Students' Union, York St John University, Lord Mayor's Walk, York YO31 7EX.

**Charity Trustees and Company Directors:**

<b>Position</b>	<b>Name</b>	<b>Term Dates</b>
Sabbatical Trustee (President of the Students Union)	James Andrews	01/07/2020 to Present
Sabbatical Trustee (President of Education)	Jenny Marchant	01/07/2019 to 19/03/2021
Sabbatical Trustee (President of Wellbeing & Diversity)	Emma Palmer	01/07/2020 to 30/06/2021
Sabbatical Trustee (President of Education)	Aimee Yeoman	01/07/2021 to Present
Sabbatical Trustee (President of Wellbeing & Diversity)	Christian Smith	01/07/2021 to Present
External Trustee	Richard Quayle	01/07/2016 to Present
External Trustee	Michael Wilkinson	01/07/2017 to Present
External Trustee	Katherine Mathew	01/07/2020 to Present
External Trustee	Amanda Chetwynd-Cowieson	01/07/2020 to Present
External Trustee	Tiffany Burnett	01/07/2021 to Present
Student Trustee	Aimee Yeoman	01/07/2020 to 30/06/2021
Student Trustee	Andreas Pavlou	01/07/2020 to 30/06/2021

**Other Company Officers:**

<b>Position</b>	<b>Name</b>	<b>Term Dates</b>
Company Secretary	Donna Smith	28/01/2019 to Present

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**Auditor:**

BHP LLP, Rievaulx House, 1 St Mary's Court, Blossom Street, York, YO24 1AH

**Bankers:**

HSBC plc, PO Box 26, 13 Parliament Street, York, YO1 8XS

**Management Personnel:**

York St John Students' Union (YSJSU) employs a Chief Executive Officer to work closely with the Sabbatical Trustees, other elected representatives, and the staff team to ensure effective management of the charity. The Trustees delegate the day to day running of YSJSU to the Chief Executive Officer and to the Management Team.

During 2020/21 academic/financial year the Senior Management Team were as follows:

<b>Position</b>	<b>Name</b>	<b>Term Dates</b>
Chief Executive Officer	Donna Smith	28/01/2019 to Present
Student Opportunities Manager	Paul Murtough	01/08/2019 to Present
Operations and Business Development Manager	David Tait	01/02/2018 to Present
Finance and Resources Manager	David Green	01/03/2016 to Present

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**Introduction from the President of the Students' Union and Chair of the Trustee Board**

The past 18 months have been some of the most challenging and difficult times for York St John Students' Union. The imposed Government restrictions due to the pandemic, and changes to societal norms have meant that we needed to be dynamic and flexible in our operations and activities to ensure that we could succeed. Thankfully, through the hard work of our staff and officer team, we've been able to do just that and I'm incredibly proud of the way we have adapted and risen to the challenges we've faced.

September 2020 welcomed a new academic year that was like no other. Restrictions in face to face teaching and strict limits on socialising meant that the Students' Union and the University faced changes to the way that we would typically deliver the student experience. Despite the changes in how we operate, student support and advocacy remained at the heart of everything we do as an organisation.

The Sabbatical Officer team of 2020/21 worked tirelessly to support students through the ever-changing pandemic landscape. Through partnership work with the University, we were able to introduce the new "Safety-Net" policy to ensure that students weren't negatively impacted by the pandemic. We also secured rent rebates for all students in university owned accommodation who couldn't access it after the third lockdown was introduced in January 2021. Furthermore, we continued to build on the virtual community presence that we established in 2019/20, hosting a number of online activities to ensure that students still felt part of our community despite being separated.

Thanks to the work of our staff team, our new food and beverage services are operational. To contribute to our "beyond 9-5 campus strategic aim", we now offer new space concepts within the SU building to give students more variety in spaces to eat, drink and socialise. The additional non-subsidy income helps us to be less reliant on the financial support of the University. Hopefully the change will encourage more mature and commuter students to engage with us beyond their studies.

As a team we've had several new staff members join us over the past 12 months in a variety of new roles. They've joined us during a turbulent period and have managed to hit the ground running and deserve commendation for their hard work.

As we begin the 2021/22 academic year, I'd like to welcome the new sabbatical officers Aimée and Chris to the team and wish them the best of luck in their endeavours this year. With the removal of restrictions and a return to a more typical academic year there is much to be optimistic about and I'm proud of the work that York St John Students' Union has done to support our students through the last 18 months and I look forward to it continuing throughout the next academic year.

  
J.Andrews (Dec 1, 2021 15:03 GMT)

Jamie Andrews  
President of the Students' Union 2020-22  
Chair of the Board of Trustees

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**REPORT FROM THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the audited financial statements of York St John's Students' Union for the period 1 August 2020 to 31 July 2021.

The Trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the charity'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 published in October 2019.

Since the Union qualifies as small under section 383 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. Organisational Structure and Decision Making**

York St John Students' Union is a Company Limited by Guarantee and not having a Share Capital as defined by the Companies Act 2006. YSJSU registered as a charity in the UK on 1 August 2010. YSJSU is a Students' Union as defined by the Education Act 1994 whose activities are devoted to the educational interests and welfare of its Members.

YSJSU's principal governing document is the Articles of Association, agreed by the members of the Union in a General Meeting and reviewed by YSJSU and York St John University at least every 5 years. Copies of the Articles of Association are available from the offices of YSJSU and via the *Documents* section of our website ([www.ysjsu.com](http://www.ysjsu.com)). In September 2020, YSJSU adopted the revised Articles of Association via an Extraordinary General Meeting. The Articles of Association are supported by the YSJSU Byelaws which were reviewed throughout the course of the 2020/21 academic year, and approved by the Trustee Board in June 2021.

The Trustee Board of YSJSU is made up of three Officer Trustees, up to two Student Trustees, and up to five External Trustees. Officer Trustees are elected by a ballot of all members of YSJSU and serve for one academic year. To stand for election as an Officer Trustee, candidates must be full members of YSJSU (see Articles of Association for definition). Student Trustees and External Trustees are appointed by a selection and interview process led by the Nominations Committee. The Nominations Committee then makes formal recommendations to the full Board for approval of the appointment of Trustees.

The experiences and expertise held by the External Trustees in the areas of commercial development, higher education policy, governance and strategic planning, provides YSJSU with the opportunity to develop and provides risk management and continuity. The Trustee Board structure also includes two Student Trustees to improve the voice of students on the board.

Officer Trustees are required to take a sabbatical year away from their studies (or alternatively, have just finished their final year of study) and are remunerated by YSJSU during this period. Officer Trustees are in post for one year and may stand for re-election for one year (maximum of two years in total). Student Trustees may remain in office for a term of two years and External Trustees for three years. Both can serve a maximum of two consecutive terms. The Officer Trustees undergo a formal process of induction and training on taking up their post. This is organised by the permanent staff of YSJSU and utilises external training providers as well as the National Union of Students (NUS) and staff from York St John University. During 2020/21, the Trustee Board adopted a training and development programme, including the online

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development module 'Trustee Foundations' provided by the consultancy agencies 'MiraGold' and 'SUSkills'.

Responsibility is cascaded from the Trustee Board and committee structure of YSJSU to the Chief Executive Officer and staff team of YSJSU and documented via the organisations' Scheme of Delegated Authority' document. YSJSU employs a team of full-time staff to ensure effective management of its many activities and to implement the policy decisions made by the Trustees and/or Student Council. The Scheme of Delegated Authority document outlines clear levels of responsibility for areas of decision making and delegates authority for the day to day operational management and decision making of the organisation to the Chief Executive Officer and staff team of YSJSU.

The Trustee Board delegates responsibility to six committees: Finance, Audit and Risk; Health and Safety; People and Culture; Elections; Nominations; and Service Development to ensure effective governance and decision making.

The Student Council is made up of elected part-time officers, representatives of student groups and the Officer Trustees, receive and discuss reports including financial information, policy issues and receive information from staff as required. The Council meets at least three times per year.

When reviewing our objectives and planning activities, YSJSU has given due consideration to the Charity Commission's general and relevant supplementary guidance on public benefit, this is assessed in further detail on page 11 of this document.

#### **b. Relationship with York St John University**

The Students' Union receives a block grant (subvention) from the University and by means of a formal lease, occupies a building owned by the University. This support is intrinsic to the relationship between the University and YSJSU. Although YSJSU engages in various trading activities, it has financial dependence on the University for resourcing its charitable activities. There is no reason to believe that financial support will not continue for the foreseeable future and the Students' Union and University signed off the revised Memorandum of Understanding in June 2020. The document articulates agreement to continue to pay YSJSU a subvention in line with annual financial planning frameworks, and support the Students' Union with the SUSS pension deficit. A ten-year lease agreement was confirmed in 2018 with donation from the university (no cash charge) regarding lease and utilities fees, which will be renegotiated after this period.

The Education Act 1994 requires that the University is notified of any changes in the governance of YSJSU. YSJSU and York St John University have a well-established relationship that involves both formal committees and informal meetings where issues are discussed and ideas for future work formulated. The formal structures include regular reports on the activities, management and financial situation of YSJSU. The President of YSJSU is a member of York St John University's Board of Governors and the SU President and Chief Executive Officer have monthly one to one meetings with the Vice Chancellor, Chief Operating Officer, and Pro Vice Chancellor (Governance and Student Life). The YSJSU Officer Trustees and the Executive Board of the University meet monthly.

#### **c. Risk Management**

A comprehensive risk management process is in operation by YSJSU to ensure that appropriate steps are taken to manage and mitigate governance, external, operational, legal/ regulatory and financial risks. This is overseen and monitored by the Finance, Audit and Risk Committee

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(regarding financial risk), Health and Safety Committee (regarding safety and health risk) and People and Culture (regarding HR related risk) on behalf of the Trustee Board.

The process includes the identification of the risks that YSJSU may face, evaluating the potential impact and likelihood of occurrence, taking consideration to YSJSU's risk appetite and identifying means whereby the risks can be mitigated and managed.

A formal Risk Register has been established and is reviewed at meetings of the Trustee Board with the latest version approved in September 2021. The Risk Register currently highlights the following as major risks to YSJSU:

- Digital/cyber security
- GDPR compliance
- The event of a decrease in university grant (Subvention)
- The event of a decrease in commercial income
- Pension scheme deficit liabilities increasing quicker than the agreed recovery plan
- COVID-19: Health, safety and effects on business continuity.

Major Incident Plans are also in place in partnership with York St John University to aid response and recovery regarding any major incident the organisation might face. These plans are regularly reviewed, and the CEO is a member of the university's Major Incident Team. YSJSU has a Major Incident and Business Continuity Plan in place that has been tested by the staff team and is reviewed by the Finance, Audit and Risk Committee (at least) annually. YSJSU created a COVID-19 specific Major Incident and Business Continuity Plan in February 2020 that ensured that the organisation was prepared for lockdown in March - July 2020, and subsequently, lockdowns in November 2020 and January - April 2021. The plan enabled the organisation to ready staff and trustees for online/virtual operations and communications to students regarding service delivery during the pandemic.

In November 2020, the Finance, Audit and Risk Committee approved a proposal to engage with the company Croner to supply YSJSU with Health and Safety and Human Resources support, consultation, insurance, advice, training and platforms. YSJSU receives communication from Croner weekly about changes in legislation, hot topics and new approaches, as regular check ins and customer feedback opportunities.

YSJSU has created a GDPR Action Plan to ensure that policy and procedure regarding data is managed and maintained. The progress of the GDPR Action Plan and policies relating to data are drafted and then consulted on by the University's data compliance expert and are monitored by the People and Culture and Service Development Committees.

YSJSU has completed a review of the NUS' Good Governance Code (amended from the Charity Governance Code for Students' Unions) and has completed an action plan to develop governance processes and effectiveness. YSJSU has (minor) outstanding actions around improving Equality, Diversity and Inclusion (EDI) throughout the organisation, and this work will be implemented during the 2021/22 academic year.

Appropriate financial systems and procedures have been established to manage the identified risks documented within the Risk Register. Budgetary and accounting risks are minimised by the implementation of robust procedures as documented in the organisational Finance Manual. Monthly Management Accounts are produced to enable control of departmental and organisational budgets, which are then scrutinised by the Finance, Audit and Risk Committee. Due to the pandemic and the possible effects on income generation, the Finance, Audit and Risk Committee have scrutinised the annual budget more regularly, received reports on 'COVID Impact', and has made recommendations to the Trustee Board accordingly.



## STRATEGY AND OBJECTIVES

### a. Strategy, Objectives and Policy during 2020/21

The 1 August 2020 marked the implementation of the new strategic plan 'putting students first' and highlights new priorities, vision, and values for the organisation. The Students' Union is working towards the following:

#### MISSION

We aim to empower students at York St John University to challenge and change the world around us.

#### VISION

By 2024, York St John Students' Union will play a major part in the life and transformation of students by being the central hub of social activity, representation, and opportunity.

#### VALUES

**INCLUSIVE** Provide activities and spaces that make students feel that they belong.

**TRANSFORMATIVE** Ensure that the Students' Union provides opportunities and experiences that positively change lives.

**CHALLENGING** Constantly critique and question what we and our partners do to ensure that we are always striving to act in the best interests of students.

**EMPOWERING** Equip students with the skills, opportunities, and experiences to enable their success.

**FUN** Make student life at York St John University enjoyable and rewarding.

#### OUR PRIORITIES

Provide independent advice services that help students to stay and enjoy life at university.

Offer spaces and opportunities to enhance belonging and student communities.

Engage with the university, city and wider community to ensure that students get the best experience - on campus and beyond.

Be recognised as a change-making organisation.

Provide activities and opportunities that aid students to gain employability skills and become active citizens.

#### OUR ENABLERS

Utilisation of Spaces

Communication, Insight and Analysis

People and Relationships

Governance, Finance and Risk Management

Ethics and Environmental Sustainability

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**OUR PROJECTS**

Beyond a 9-5 Campus

Advice, Support and Advocacy

Students as Partners

Digital Transformation

**OUR MEASURES OF SUCCESS (KPIs)**

80% satisfaction regarding questions 21, 25 and 26 in the NSS

60% of income from non-subvention means

70% of student body engaging with the Students' Union

85% staff satisfaction

National recognition for being an effective and impactful Students' Union

Performance against the Strategic Plan's Key Performance Indicators for is detailed in the *Overview of Activities and Performance* section on page 13 of this document.

The full YSJSU Strategic Plan 2020-24 can be downloaded from the *Documents* section of the YSJSU website ([www.ysjsu.com](http://www.ysjsu.com)).

**b. External Affiliations**

There are several organisations that YSJSU formally affiliates with during each year. Affiliated bodies are recommended by the staff team based on operational need and agreement is sought via Student Council for the affiliations to be approved by members at the Annual Members and Annual General Meetings. The following were External Affiliated Bodies for 2020/21:

Archery GB	National Union of Students NCVO Northern Universities Bouldering Series North Riding County Football Association North Riding Football League
Badminton England Basketball England British American Football Association (BAFA) BCA Cheer and Dance British Mountaineering Council British Rowing British Universities and Colleges Sport (BUCS)	Legacy Cheer and Dance
England Athletics England Boxing England and Wales Cricket Board (ECB) England Hockey England Netball England Squash	Sport Cheer England Students' Rugby Football Union Swim England
Future Cheer	Volleyball England
Lawn Tennis Association (LTA)	Yorkshire Federation of Referees Societies York Minster Engineering League

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**c. Public Benefit**

YSJSU achieves public benefit via the ***advancement of the education*** of the students at York St John University by:

- i. promoting the interests and welfare of Students at York St John University during their course of study and representing, supporting and advising Members;
- ii. being the recognised representative channel between Students and York St John University and any other external bodies; and
- iii. providing social, cultural, sporting and recreational activities and forums for discussions and debate for the personal development of its Members.

**Promoting the interests and welfare of Students at York St John University during their course of study and representing, supporting and advising Members**

The Students' Union provides a range of support and advice from individual one to one advice and advocacy for students in person within the SU building, online consultation, and via the website (self-help information and chat-bot). YSJSU coordinates welfare campaigns throughout the year based on health, wellbeing, liberation and student rights, and provides course-based representation via Course Reps, and student collective representation via part time School Chairs and Liberation Officers.

The President of Education and the Student Opportunities Team, work with students facing academic related issues such as academic misconduct or appeals. YSJSU continues to work with the university to provide the best support and advice possible for students who are going through these processes.

**Being the recognised representative channel between Students and York St John University and any other external bodies**

YSJSU's elected officers attend internal University meetings and external council ward/residents' meetings. At these meetings, representatives are responsible for highlighting student views and achieve positive change for students. In addition to this, YSJSU supports students to act as representatives on their courses, providing lecturers and University management with feedback on how the courses can be improved.

YSJSU hosts student zone meetings, where students can voice opinions and feedback about elements of student life relating to study, activities and well-being. Topics of discussion include academic study, timetabling, food provision, accommodation and sports and societies processes.

**Providing social, cultural, sporting and recreational activities and forums for discussions and debate for the personal development of its Members**

YSJSU has a well-established culture of sporting and recreational engagement. YSJSU has 26 different sports clubs encompassing a various range of activities and interests from Basketball to Cheerleading. Students are supported as members of these groups which are led by student volunteers who are supported centrally by YSJSU. The Presidents and committees of these groups are given controlled autonomy to direct and lead activities; gaining real world experience of holding positions of responsibility.

YSJSU provides societies for students including cultural, religious and course related societies. YSJSU engages with the local community to help build links and relationships that are mutually beneficial to the university, local community and beyond.

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YSJSU also builds marketing and sponsorship links with local independent businesses, mutually benefiting students and the local economy. YSJSU liaises with the local police and residents to ensure that York remains a safe, pleasant place for students and residents to live and work together.

## **OVERVIEW OF ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

### **a. Overview**

The 2020/21 academic year was the first year of the implementation of the 2020-24 Strategic Plan. The Plan is focused on a 'students first' approach; ensuring that everything that YSJSU does has students' best interests, student development, and student empowerment at its heart.

The first year of implementation was set against a backdrop of the COVID-19 pandemic: university closures, restrictions, lockdowns and 'blended' learning, resulting in physical student engagement becoming difficult to maintain throughout the year.

Physical engagement became extremely difficult due to; sports clubs and societies being delivered amongst restrictions or entirely online, the closure of commercial services from November 2020 and online/distance learning completely from January until May 2021. Income was reduced due to the closure of services, and staff satisfaction decreased by 5% overall. Whilst the National Student Survey (satisfaction) results decreased, YSJSU was above the sector average (SA above) across all indicators, and within the top quartile.

Although YSJSU saw many areas of delivery decrease during this year, 2020/21 also provided some great achievements for the Students' Union:

### **Governance**

- YSJSU launched our new Strategy 2020-24 with the main concept being around a 'students first' approach.
- We undertook a full review of our Byelaws (after undertaking a full review of the Articles of Association in 2019/20), to ensure that our governing documents were fit for purpose and reflective of the needs of our students.
- YSJSU engaged with Croner as our partner in Human Resources and Health and Safety, to ensure best practice in these areas.
- We developed new 'Commercial Principles' to ensure that our commercial services are student focussed and support our charitable purpose.
- In October 2020, we achieved Investors in People Silver, showing our commitment to ensuring that YSJSU is a great place to work.
- YSJSU completed the Good Governance Code Action Plan ensuring that our governing processes are robust and fit for purpose.
- YSJSU Introduced a new Sports and Societies Council to ensure sports and society members can inform and shape decision making regarding student activities.

### **Marketing and Insight**

- YSJSU introduced a new visual brand that reflects our values and have distinct visual identities for student facing and corporate identities.
- Number of twitter followers: 7362 / Number of facebook followers: 4771 / Number of Instagram followers: 2963. Increase of 26% across platforms.
- Throughout the year, we collected student views via a variety of ways to ensure that the Students' Union are continuously understanding student needs. Feedback came in the form of: Employee Engagement Survey, University Pulse Survey, National Student Survey, Question of the Month, Education/Student Experience/Wellbeing Zones, SU Council, Sports and Societies Council, Focus Groups.

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**Student Voice**

- YJSU elected 182 Course Reps to represent students on academic programmes across the university.
- 97 Students attended the Extraordinary Student Members Meeting – the highest turnout in years!
- 16% of students voted in the annual election – one of the highest turnouts nationally during 2020-21.
- 19 campaigns undertaken throughout the year including Sexual Violence Awareness week, 'Plan Safe, Drink Safe, Home Safe', 'Let's Talk About' series, Celebrating Women in Science series, Students Deserve Better (NUS) to name but a few!
- International students from London campus nominated themselves for full-time and part time officer positions – for the first time ever!

**b. Strategic Project 1: Beyond a 9-5 Campus**

By 2024, YJSU aims to create a 'Beyond 9-5 Campus' ensuring that students have a student experience beyond the normal working day. This includes access to university services, communications, Students' Union provision after 5pm and at the weekends. The strategic project encompasses both the physical and digital aspects of university life.

In relation to this strategic project, YJSU has achieved the following:

- YJSU created the 'Commercial Principles' highlighting the vision for our commercial offer, including creating specific spaces for different groups of students, food and beverage offer, and a revamp of our entertainments programme, to be implemented in 2021/22.
- We revamped the 'WellU' programme to help student engage from home and on campus, increasing engagement in the programme by 46% (compared to 2019/20).
- YJSU delivered Sports and Societies, Course Reps and SU Council Training online to help to continue engagement during the pandemic.
- We collaborated on an integrated Welcome Programme 2020 with the University – the first time a real 'partnership approach' has occurred regarding welcome activities for students.

***During 2020/21, students commented that:***

*"By having the opportunity to be part of a club it has widened my friendships and created a sense of belonging within the uni" (NSS 2021)*

*"I enjoyed being part of a university community and the Students' Union" (NSS 2021)*

*"Good community - meeting new people, positive environment, friendly staff, good facilities, help available, fab Student Union!" (NSS 2021)*

*"YJSU has an amazing community feeling, staff value and respect the students immensely. There is plenty of room to grow and find the specialty that students are passionate for" (NSS 2021)*

*"Being part of Sports Team was the best decision I ever made. Looking back, I have created so many lasting memories and made some friends for life!" (NSS 2021)*

*"York St. John provides a community for all and has offered constant opportunities for me to partake in throughout my time there" (NSS 2021)*

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*"It has great diversity within its clubs/society's, supplying everyone with something they enjoy"*

*'I gained a lot of knowledge and skills that improve the capacity of my work.'* (student staff feedback)

*'It's sad that I could not be back in the Students Union (this semester). It was really, really great working there and it helped with a lot of my confidence and personal skills. Thank students for having me on the team, it was my favourite part of all of my university experience.'* (student staff feedback)

**c. Strategic Project 2: Advice, Support and Advocacy**

By 2024, YJSU are committed to providing students with independent advice services and during 2021/22, we achieved the following in relation to this project:

- The Officer Trustees represented students on the university 'Isolating Students Working Group' throughout the year to ensure students were supported during isolation. By working closely with the university, over 200 students received isolation packs (including food and games) and stay connected during isolation periods.
- Feedback gained from the university's Student Welfare Adviser suggested that the engagement between SU and the service is the most successful in 7 years. This had enabled the SU to work more closely with the university on campaigns and welfare cases.
- The SU created a new digital service and booking system for online appointments to support students wherever they are located.
- The SU is working closely with the Director of Governance to progress the review of the student complaints and discipline procedures. The Advice and Representation Coordinator is the Co-Chair of the review group, ensuring that student rights are at the heart of policy.
- We established a professional relationship with the YSJ School of Law to provide students with free services inc. housing, family, employment, and financial law advice.
- We have created working groups to progress the development of the advice service, to enable effective support for students in the future.
- We continuously lobbied the university to create a partnership around advocacy and support for student representation at case hearings, ensuring that students are fully supported by the SU.

**During 2020/21, students commented that:**

*"SU is very insightful and informative. Clear and consistent. Friendly and supportive"* (NSS 2021)

*"Supportive and engaging Students' Union, particularly during COVID-19 when the University has let its students down"* (NSS 2021)

*"Overall, if someone asks for advice, the advice is very good. A lot of the events done by the Students' Union were very good."* (NSS 2021)

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**d. Strategic Project 3: Students as Partners**

Students are fundamental to everything we do, and we are working towards a university environment where students are partners in learning, decision making and university culture. During 2020/21:

- YSJSU introduced new student part time officer roles – Women's Officer and London Campus Officer to broaden students representative voice.
- We introduced a new 'Sports and Societies Council' to understand the needs of our clubs and societies members more effectively, and to ensure students are part of decision-making processes around activities.
- We developed the 'Academic Representation System Code' with the Pro-Vice Chancellor for Learning and Teaching to implement a consistent and robust support system for student representatives.
- YSJSU recruited Postgraduate Research Representatives for the first time, and developed a forum for feedback, to enable us to aid the development of the Postgraduate student experience.
- The President of Education became the Deputy Chair of the University Learning and Teaching Committee, ensuring that student voice is at the heart of academic strategic decision making.
- We increased the number of representative positions on Academic Committees – including 5 new student positions for the Access & Participation Plan Sub Group, strengthening the student voice at strategic levels within the university.
- We are working on the implementation of a Recognition Programme (to be implemented in 2021/22) – recording students' experiences and converting them into skills attained to aid employability.
- YSJSU have created a 'Buddy System' (pilot launched in 2021/22) to aid student transition into university.

***During 2020/21, students commented that:***

*"Extracurricular opportunities have been excellent to help build work experience portfolio. Opportunity to engage with the SU has been excellent - completely changed my future career plans" (NSS 2021)*

*"The opportunities the SU provides has been great and the staff are all really nice too" (NSS 2021)*

*"The Students' Union have listened to student voices and have supported us" (NSS 2021)*

*Regarding Living our Values: 'Inclusiveness, the Union welcomes students from different races, ethnicity, colour, from different fields of study. Challenging, because only then students develop capabilities and to become successful in their chosen field. Transformative, assisting students to acquire the knowledge, wisdom, and skills needed. Empowering, assistance, support, resources are provided, and at the same time learning is engaging and fun.' (student, question of the month, Feb 2021)*



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*'Discrimination is not tolerated and there is mental wellbeing support to help those struggling with their mental health. As long as the union gives people the right to their own views and carries on treating people equally and showing respect, it will continue to thrive.'* (student, question of the month, Jan 2021)

*'The SU are fundamental in getting our views heard'.* (student, question of the month, Jan 2021)

*'I have experience with the SU being empowering. I think the SU staff team works hard to empower us to share our voices and listen to what is said.'* (student, question of the month, Feb 2021)

*'Thank students SU for everything students do. It has been so difficult for everyone and students have worked so hard to voice the concerns of students and get results.'* (student, mentimeter feedback)

**e. Strategic Project 4: Digital Transformation**

In order to ensure that we are providing a student experience that is fit for purpose, we have to look at ways to digitally transform what we do. Creating opportunities where students can engage with the SU digitally, means that they can access our services and activities wherever they are in the world. Here's what we did in 2020/21:

- YSJSU created a 'from campus' and 'from home' welcome programme including a virtual Freshers Fair to aid the engagement of students remotely.
- We provided online student activities throughout the year including a virtual Re-freshers.
- We provided societies with support for online meet ups to aid them to engage with their members.
- YSJSU hosted online Annual Awards ceremonies integrating technologies that enabled live hosting, winners' reactions and interviews.
- We redeveloped our staffing structure to introduce a new role – Communications and Website Coordinator, to enhance our digital presence, engagement, and digital technologies integration.
- YSJSU changed how the SU gathers feedback - moving away from annual survey feedback to real time and instant feedback via social media platforms monthly.

***During 2020/21, students commented that:***

*"The SU was really good at providing online activities for us during lockdown. I really liked the Christmas fitness Advent Calendar"* (student, question of the month, Jan 2021)

*"The SU tells us what is happening when we need to know. This is something that is lacking from the university"* (student, question of the month, Feb 2021)

*"The awards night was a highlight of the year"* (student feedback, June 2021)

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**f. Our Wins for Students**

**1. Challenging the World Around Us**

During 2020/21, YSJSU has made impact for students by challenging our partners to get the best experience for YSJ students. Here are some highlights with student feedback collated throughout the year:

- YSJSU led and coordinated many Diversity Campaigns during 2020/21 including: 'Black History Month' featuring a student online resources pack and online talks, 'Supporting Muslim students during Ramadan', 'Let's get back to talking about LGBTQ+ experiences' series, 'Lesbian Day of Visibility' series, and 'LGBTQ+ History Month'.

*'The SU provides good information about minority groups which I enjoy, and I like the Instagram posts and stories.'* (student, question of the month, March 2021)

- We are working towards the implementation of the new Race Equality Charter with the university to help to eradicate racism on campus and within the curriculum. This should be launched in 2021/22.

*'I strongly believe that the SU is a well-organized platform with diversity. Especially for foreign students, the SU will represent on behalf of us.'* (student, question of the month, Jan 2021)

- The Officers made many appearances on many media platforms (including local and national BBC news) to discuss COVID-19 secure measures within universities – changing public perceptions, and student rights relating to learning during the pandemic.

*'Many thanks for your time today Jamie – it was very well received. Over 20 email & texts in from listeners – 9 saying that it had changed their perception of “reckless” or “careless” students – they didn't know the lengths that students had gone to in mitigating risks.'* (radio presenter, October 2020)

- Student Mental Health is a real priority for YSJSU and our Mental Health campaigning during 2020/21 included: the 'Mandown' podcast series featuring the SU President, University Registrar, university staff, and student representatives. University Mental Health Day 2021, where the Vice Chancellor and SU President issued a public joint statement to mark the day. The 'De-stressival' and University Mental Health Week campaign – 'Be Kind to your Mind'.

*'More boys don't cry podcasts! For years, I didn't say anything because I felt it would emasculate me, but that isn't the case. Talking about your mental health is brave and such an important thing to do.'* (student, Be Kind to Your Mind Survey)

*'It (De-stressival) helped me to increase my self-confidence and motivation to do work in more effective way.'* (student, question of the month, March 2021)

- We collaborated with the University on Green Week 2021 and featured in the Yorkshire Post, and on BBC Radio York.

*'Participating in Green Week has enlightened my understanding of how my current daily practices can negatively impact the environment. Not only have I learned how to reduce my own carbon footprint, but I am now actively encouraging others to do the same. I have*

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*also had some brilliant hands on and practical experience of which I am so grateful for the opportunity- it's been so enjoyable! (student, Green Week participant)*

## **2. Making Change for Students**

During 2020/21, YSJSU has made impact for students by making changes within the university to get the best experience for YSJ students. Here are some highlights with student feedback collated throughout the year:

- Throughout 2020/21 we worked with the university to reassess the evidence requirements for extenuating circumstances and changes were made to the policy, making the policy and process much fairer for students who need to access it.

*"I am thankful for everything the union is currently doing to support us as best as they can". (student, mentimeter feedback)*

- We lobbied the university for the recording of all online lectures so that students can re-visit their online learning sessions. This has been implemented across the university.

*Students ask for our feedback and through meetings with key figures in the university, students convey our views back to them. (student, question of the month, Jan 2021)*

- We lobbied the university to commit to providing physical Graduation Ceremonies for the class of 2020 and 2021 and to reduce graduation costs for students.

*The views of students are represented effectively with a clear explanation and a lot of detail.' (student, question of the month, Jan 2021)*

- We worked with the university to introduce a robust and fit for purpose 'No Detriment' Policy, giving students piece of mind regarding their academic outcomes.

*'They (SU) have worked really hard to get us the COVID-19 measurements and safety net in relation to our grades that we all asked for.' (student, question of the month, Jan 2021)*

*'Really pleased with the outcome from the SU pushing for a safety net, can't praise and thank them enough.' (student, question of the month, Jan 2021)*

- We worked with the university to secure rent rebates/credits for students renting university accommodation during lockdown, aiding the financial stability during the pandemic.

*'Nice to see action on the rent rebates – thank students.' (student, question of the month, Jan 2021)*

- We lobbied the university to introduce anonymous marking across the university to safeguard student work from any bias, which was implemented accordingly.

*'The SU are active in defending students' (student, question of the month, Jan 2021)*

- YSJSU partnered with the Vice Chancellor to lobby the City of York Council regarding financial support for students in privately rented accommodation, due to the circumstances of the pandemic. YSJSU also collaborated with York University Students'

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Union to provide students with a platform to address city-wide COVID-19 issues with the York Central MP.

*'From everything I have seen from this year, the SU definitely do everything they can with our best interests at heart. The amount of work they have put into supporting us over the current circumstances is amazing. Writing to MPs and getting our voices heard are a few examples of how they have represented the views of students.'* (student, question of the month, Jan 2021)

- We provided student staff with financial stability and personal support during the pandemic lockdowns:

*'(Part time role) provides me with income so I don't have to stress about money so much, and I have made some of my best friends working there too.'* (student staff feedback).

## **g. Key Activities**

### **1. Representation**

**1.1 Student Council:** Throughout 2020/21 the Student Council (SC) met four times, all via Zoom (online provision) due to the issue surrounding the pandemic.

The SC discusses policy changes via motions submitted by students. 2020/21 saw a fewer number of motions proposed compared to previous years, largely as a result of lower student engagement due to the remote environment. Motions that were passed, included a number of lapsed policies from previous years that were revived. Below are details of the motions that will form ongoing projects and portfolio work moving into 2021/22.

- Protest the Pallet - This involves the removal of the 'chair desks' in various rooms across campus and replacing them with real desks.
- More Milk, Less Money - More alternative milks such as oat milk or almond and no extra cost for alternatives such as coconut or soya.
- Push the Button - Fixing of the disabled access buttons on some of the buildings such as Skell Building.
- Drug Use - That the Council mandated the President of Wellbeing and Diversity to work with the Students' Union and the University to craft a response to increase awareness about drug use; its impact on wellbeing and mental health; and ways in which students and staff can seek help.
- Equal Opportunities Policy - That the Council mandate the President of Wellbeing and Diversity to work with the Students' Union to revise the Equal Opportunities Policy.
- BAME Representation - More diverse representations of BAME students and their culture in our media and marketing of SU content and around the university. This work will be part of the EDI project for 2021/22.
- Diversity in the Library - Diversifying content in the Library Learning Centre on BAME literature, resources and materials. Regarding diversity and equality within the university and changing demographics; recognize that diverse points of view and ways of thinking enrich the educational experience, and the use of higher education to further social justice and socioeconomic equality.
- Broad Curricula - Diversifying in the Curriculum. I want to see this change because embedding liberation, equality, and diversity in the curriculum means ensuring that all students have access to the same learning materials, content and resources to have equal chances of success. It will enable issues of liberation, equality, and diversity to be

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integrated into the curriculum as much as possible and that the learning environment is inclusive to all.

**1.2 Zones:** Zones are used to engage student feedback on matters relating to academic study, student living (housing/accommodation) and student activities. As a result of the Zones, feedback was sought aiding the improvement of the online learning experience and feedback was given to the University Executive Board regarding lecture capture (and how valuable it was to students), the impact of the pandemic on mental wellbeing, and aid for students living in private housing and difficulties paying rent. 2020/21 unfortunately saw decreased engagement with the 'Zones' again, due to the remote nature of their format.

It is hoped that in 2021/22 with a return to on-campus activities, engagement in both Student Executive Council and Zones will increase once again. With regards to the latter, there is perhaps some work to be done on re-thinking how some zones operate with the Student Activities and Student Experience Zones, especially with the introduction of the Sports and Societies Council during 2020/21.

**1.3 Representation on University Committees:** The Officer Team, along with the 14 members of the Student Union Council represented all students at YSJ via attending over 40 university committees and groups. These include Board of Governors, Teaching and Learning Committee, Academic Board, and Finance and Capital Development Committee. Students' Union representatives are also members of various working groups throughout the university. The Students' Union representatives ensure that decisions made at all levels of the university are for the benefit of students.

## **2. Partnerships**

York St John Students' Union continues to collaborate with organisations within the City of York to improve experiences for our students. YSJSU continues to be active collaborators with the Student Services Department on the delivery of campaigns and volunteering opportunities, and we have continued to forge very strong relationships with the Careers and Employability Department. The YSJSU volunteering programme is heavily focused on community volunteering; giving back to residents within the city and working with York City Council to ensure that students can support local and national charities.

## **3. Student Sport**

3.1 Student sport was majorly impacted by the pandemic during 2020/21. BUCS announced at the beginning of the academic year that competitions may resume in February 2021, however this did not occur due to the January-April 2021 lockdown. Cricket was able to resume during the summer term as the lockdown restrictions eased.

3.2 During September – November 2020, most sports clubs were able to engage in limited activity such as outdoor non-contact training. Extra COVID-secure risk assessments and provision was put in place to support the clubs to undertake activity as safely as possible. This period was exceptionally difficult for students participating as each individual National Governing Body (NGBs) had their own guidelines around how sport could proceed. In November 2020, sport was forced into recess and some clubs resumed physical activity from May 2021. YSJSU recognised the hardship felt by students during the course of the year and devised a rebate system to return funds to members. These funds were determined by the percentage of yearly loss of activity.

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3.3 Many sports clubs continued to engage with their members online via meet ups and online training sessions. However, for many members, this proved difficult, and YSJSU experienced the lowest ever sports membership total. Sports placed member wellbeing as a top priority for the academic year, using sessions to focus on 'check-ins' and maintaining a good relationship with their members.

3.4 Unfortunately, this year's varsity events were cancelled due to the pandemic. However, YSJSU is working with partner institutions to create Varsity events for 2021/22.

#### **4. Student Societies**

4.1 YSJSU provides members with a wide range of activities via academic, cultural, and social societies. Student-led societies lead their own volunteering initiatives, fundraise for charity via Raising and Giving, and most importantly, provide activities to enhance the student experience.

4.2 During a global pandemic, societies found innovative ways to keep their members engaged, despite all their activity being held online, in line with government guidance. Societies provided a safe and inclusive space for their members, giving their members routine and structure in what was a turbulent time. Many society members undertook an array of volunteering tasks such as donating to local foodbanks and assisting the NHS via the national volunteer scheme, undertaking tasks such as phone calls with those who were isolating throughout the pandemic.

4.3 Some highlights of the 2020/21 year include:

- The Musical Production Society won 'Society of the Year' in this year's Societies Awards and despite the pandemic, they still delivered weekly singing, dancing and acting workshops over zoom. They kept their members engaged and feeling part of the MPS community and kept morale high. The society produced a high-quality showcase which was rehearsed over zoom and filmed in the different cast members houses and edited together. As well as providing activities relating to their core function and socials, they also involved themselves in an array of online fundraising exercises, collaborating with different societies and sports teams in doing so. MPS were able to adapt to the challenges of government restrictions with professionalism and resilience.
- The Singing Society have been brilliant in working with and communicating effectively the SU this year in order to be able to suitably adapt the running of the society. They held weekly virtual singing sessions providing members with backing tracks and lyrics. They also held sessions which allowed members to simply communicate with each other to not feel so isolated during lockdown. The Singing Society Committee won 'Committee of the Year' in this year's Societies Awards which is further evidence of the hard work and commitment displayed from them this year.
- The Sciences Society (originally Bio-Sciences Society) were only established in September 2020, and they have accredited themselves to the Institute of Biomedical Science. They have held weekly events with an array of external speakers plus socials. Sciences Society have also been keen to fundraise throughout the year which has been an added activity for them and their members to get behind. Their efforts were very much appreciated by their members, and this allowed them to win 'New Society of the Year'.
- The Business Society have gone from strength to strength this year. They always volunteer themselves for any opportunities that arise; virtual fundraising events in partnership with RAG, SU-led campaigns supporting the SU Officers, as well as participating in online events. The society worked closely with their course team this year, participating in the 'Women in Business' programme. They also hosted virtual sessions

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with an array of external speakers from the business world in order to engage members further.

**5. Commercial Activities**

5.1 The Students' Union commercial services (bar, events, advertising, and merchandise) has been hit really hard by the pandemic. YSJSU began trading in September 2020 under the limitations of social distancing restrictions, reducing the capacity of the bar and lounge to half. During the Welcome period, YSJSU constructed a marquee at the front of the building to increase provision by using the outdoor area. Despite restrictions, YSJSU saw steady sales up until November 2020 when the second lockdown occurred, followed by the national 'tier system' and then the January – April 2021 lockdown, resulting in closure of the building for 7 out of a possible 9 months of trading.

5.2 As YSJSU suspended its commercial activities from November 2020, the Job Retention Scheme was utilised to support both core and student staff throughout lockdown periods. It is estimated that due to restrictions and lockdowns, YSJSU operated at around 60% of its normal activity during 2020/21.

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**FINANCIAL REVIEW**

**a. Overview**

York St John Students' Union's gross income from all sources including our revenue generating commercial services this year totalled £816,577 (2020: £1,103,612). Total expenditure of £796,811 (2020: £1,203,537) was used to resource services, activities and staffing, resulting in a positive movement of £19,766 (2020: a loss of (£99,925) ).

The Trustees have been aware for some time that with the introduction of FRS102, YSJSU's share of the pension liability for the Students' Union Superannuation Scheme (SUSS) would need to be recognised in our accounts. This has resulted in an overall deficit position for YSJSU of £444,432 (2020: £464,198). As this deficit relates to the pension scheme liability and was expected, the Trustees are comfortable with the situation.

Unrestricted funds excluding the pension funding deficit liability stands at £231,271 (2020: £225,979), the pension scheme reserve deficit stands at £675,704 (2020: £690,177) and restricted reserves stands at £0 (2020: £0).

The pension scheme liability of £675,704 (2020: £690,177) is a projected long-term liability and does not represent an immediate cash liability to YSJSU. The immediate cash liability of the pension deficit being the agreed payments due in 2021/22, which equate to £44,083 (2020: £38,632). These contributions are wholly funded by the Subvention (Block Grant) from the university and as such, even though the pension scheme liability results in our balance sheet showing a deficit in funds, this is not an indicator of any issues in YSJSU being able to meet its cash obligations in the foreseeable future. The University and Students' Union reviewed the Memorandum of Understanding in June 2020 and agreed the following:

*'The University agrees to support the Students' Union to mitigate any major liabilities, including the Students' Union Superannuation Scheme (SUSS) ongoing liability'. MoU 2020*

**b. York St John Students' Union Reserves Policy**

**Introduction**

As a member led organisation, York St John Students' Union (YSJSU hereafter) believes it is important that as a charitable organisation, that most of the income generated should be returned to the membership in the form of the representation, commercial services and personal development opportunities. However, YSJSU recognises that it is important to mitigate financial risk by maintaining an unrestricted cash reserve (general funds).

York St John Students' Union is a registered charitable company whose charitable objects are the advancement of education of students at York St John University for the public benefit by:

- 1) Promoting the interests and welfare of students at York St John University during their course of study and representing, supporting, and advising Members;
- 2) Being the recognised representative channel between students and York St John University and any other external bodies;
- 3) Providing social, cultural, sporting, and recreational activities and forums for discussions and debate for the personal development of its Members.

Historically the Students' Union has relied on two main sources of funding; subvention (or block grant) funding from York St John University, and income generated via commercial, membership and trading activities. Neither of these funding sources are guaranteed, and so it is imperative that the Students' Union holds an appropriate level of financial reserves to ensure business continuity, should funding sources be detrimentally impacted or reduced into the future.



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### **SWOT Analysis**

It is important to understand an organisation's strengths, weaknesses, opportunities and threats, and the effects of external influences (such as political, environmental, technological, legal, and economical) when planning for and creating a sustainable organisation. With this in mind, YSJSU has identified key elements which may have major impact on the charity's success.

**Strengths:** Commercial sales, communication with members, engagement with members (sector comparison), staff effectiveness, efficient financial processes, training for officers and staff, Trustee Board and sub-committees, adaptability and change management.

**Weaknesses:** Small team, limited financial resource, current limited access to external funding.

**Opportunities:** Diversify and increase marketing and commercial revenue, good working relationships with suppliers and university.

**Threats:** Cost of living and pension increases, decrease in access to student funding, decrease in student availability to attend events and activities, rising expectations of students in relation to service provision and experience, uncertainty around Brexit effects and associated effects of COVID-19 and other epidemic/pandemics.

### **Level of Reserves**

Given the multifaceted and intricate nature of the services, activities, projects, and events delivered by YSJSU, the Senior Management Team has recommended to the Trustees that the following areas be considered when identifying the level of reserves necessary:

- i. **Wind up of activities** – It is possible, though highly unlikely that YSJSU may need to cease operating. If this were to happen then a level of funds would need to be available to allow HMRC, legal costs, staff redundancy, and creditors to be compensated appropriately.
- ii. **Trading income collapse** – Given the variety of trading activities there is always a risk that they may not perform as anticipated; it would therefore be wise to hold buffer funds to compensate for this if the situation occurs.
- iii. **Summer period** – Through the summer period (June to August inclusive) the Students' Union trading activities diminish significantly; short term funds are therefore required to ensure a positive cash flow and then stock purchases ahead of all activities fully reopening in September.
- iv. **Medium term business continuity** – An allowance should be held to enable to the Students' Union to fund a short period of temporary relocation (3 months), should the current Students' Union building not be serviceable for whatever reason.
- v. **Future projects** – There are activities and projects that the Students' Union may wish to invest in in the future, be these commercial diversification, further expansion of sports and activities projects, or seeking research/consultancy advice; and so, funds should be available to do this.

The Table below shows the levels of funds recommended in order to be able to provide security against the aforementioned areas.

i	Wind up of activities	£160,000
ii	Trading income collapse	£50,000
iii	Summer period	£100,000
iv	Medium term business continuity	£10,000
v	Future projects	£50,000

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The total funds that have been identified are £370,000. However, there would not be a situation when all these funds would be required simultaneously. For example, if in the event of occurrence 'wind up of activities' then other funds would not be required as the Students' Union would no longer be operating. Alternatively, there may be a situation when occurrences 'ii' to 'iv' inclusive occur and so a total of all the funds may need to be drawn upon. This therefore identifies that there is a minimum and maximum level of reserves that the Students' Union should always retain as follows:

Minimum level of reserves: £160,000

YSJSU may also use reserves for to invest in the organisation such as capital investment and resourcing. YSJSU may hold monies above the minimum level of reserves for this reason, and therefore, it is recommended that a maximum level of reserve is as follows:

Maximum level of reserves: £260,000

The Students' Union Trustee Board should therefore seek to achieve the minimum level and aspire to hold the maximum level.

As of 31st July 2021, free reserves after excluding the pension funding deficit liability totalled £231,271 (2020: £225,979).

**c. Future Funding**

York St John University have confirmed via the University's Finance and Capital Development Committee that the Block Grant for 2021/22 will be £458,000 (2020/21: £458,000). The University has previously confirmed in writing that the Students' Union can expect to receive funding from the University in the region of £450,000 per year.

**d. Going Concern**

The Trustees confirm that the Students' Union has sufficient funds to meet its ongoing annual obligations. The Block Grant for 2021-22 has been confirmed at £458,000 and the commercial activities are expected to generate funds (surplus).

York St John University has agreed to continue to provide financial support to YSJSU in future years to ensure that it has sufficient funds to continue to operate effectively for the foreseeable future. The University and Students' Union reviewed the Memorandum of Understanding during the 2020 and it was agreed:

1. *The University shall, subject to the terms of this Memorandum, pay to the Union the Subvention (Block Grant) approved by the Governing Body's Finance and Capital Development Committee as a contribution to the annual budget of the Union. The Subvention will be paid to the Union to support activity relating to the Union's core charitable objectives, including but not limited to representation, advice, support and advocacy, democratic activities, and student social and professional enhancement.*
2. *The Subvention will be agreed in line with the University planning cycle and following consideration by the University of the Union's annual planning documents.*
3. *The University agrees to support the Students' Union to mitigate any major liabilities, including the Students' Union Superannuation Scheme (SUSS) ongoing liability. (MoU 2020)*

Although the COVID-19 pandemic has posed many challenges for the HE sector, York St John University continues to recruit on target. York St John University has a low recruitment of international students compared to other institutions, meaning the risk of international

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recruitment decline due to the pandemic is not a high risk to the University, and domestic recruitment continues to be successful and on target for 2021/22, with increases in post-graduate courses.

The University's intention is that as much activity is to be delivered on campus as much as possible from September 2021, with online learning only as a 'back up option'. Footfall on campus is expected to be at the same levels as it was before the pandemic. YSJSU in collaboration with university departments have planned the Welcome 2021 programme as mostly physical/on campus (except for specific online meet ups for commuting students and London Campus welcome).

**e. Funds held as Custodian Trustee on Behalf of Others**

The Students' Union actively encourages the activities of clubs and societies to be organised by the students themselves. To be recognised, a club or society must comply with the objectives of the Students' Union and follow administrative rules set up to protect the interests of its members and the Students' Union. As well as direct financial support, clubs and societies are encouraged to collect and spend their own money for activities. Sums collected in this way are kept for safekeeping by the Students' Union. On 31st July 2021, £58,296 (2020: £52,604) was being held under this arrangement, which is included in Note 19, of the Statement of Financial Accounts within this document. This amount is identified as belonging to the members of the clubs and societies and not the Students' Union.

The Students' Union also provides safe custody for unspent 'Raise and Give' monies. On 31st July 2021, the amount held was £0 (2020: £0), which is included in Note 19, other creditors within the Statement of Financial Accounts within this document.

**f. Pay Policy for Senior Staff**

The Board of Trustees consider the Officer Trustees and the Management Team to be the key management personnel of YSJSU; in charge of directing and controlling, running and operating the Union on a day to day basis. All External Trustees and Student Trustees give of their time freely and did not receive remuneration in the year. Officer Trustees received an annual salary of £20,655 (including on costs) for their work as Full-time Elected Officers. Details of Trustees' expenses are disclosed in note 12 of the Statement of Financial Accounts.

The Managers are appraised annually by the Chief Executive Officer and receive an incremental uplift if they have successfully achieved their objectives for the year. Managers who have reached the top of their grade do not receive any further incremental uplifts.

The current Chief Executive came into post full time on 28 January 2019 and is the most senior member of the York St John Students' Union staff team. The Chief Executive is contractually line managed by the SU President and Deputy Chair of the Trustee Board on behalf of the Trustee Board.

The Chief Executive meets formally and informally with the SU President and Deputy Chair of the Trustee Board to provide an update on productivity, priorities and objective delivery; the SU President and Deputy Chair of the Trustee Board then communicate as necessary regarding the performance of the Chief Executive with the full Trustee Board. To ensure that formal appraisals are carried out and that the Chief Executive is properly supported, formal appraisal meetings should take place every six months as follows:

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Yearly Appraisal (January)	6-month Review (July)
<p><b>To include:</b></p> <ul style="list-style-type: none"> <li>▪ Report from Chief Executive</li> <li>▪ Feedback from the Sabbatical Trustees and staff team gathered by the President</li> <li>▪ 360-degree feedback survey conducted by an external agency</li> </ul> <p><b>Conducted by:</b></p> <ul style="list-style-type: none"> <li>▪ Current President and Deputy Chair of Trustee Board</li> </ul>	<p><b>To include:</b></p> <ul style="list-style-type: none"> <li>▪ Review of Appraisal Report and meeting record from June meeting</li> <li>▪ Feedback from the Sabbatical Trustees and staff team gathered by the President</li> </ul> <p><b>Conducted by:</b></p> <ul style="list-style-type: none"> <li>▪ Current and Incoming Presidents and Deputy Chair of Trustee Board</li> </ul>

The January yearly appraisal is also the opportunity for the President(s) and Deputy Chair(s) of the Trustee Board to agree whether an incremental salary increase should be given, and their decisions are documented and then noted by the Board of Trustees.

**g. Covid-19 related support**

During 2020/21, YSJSU made claims to HMRC for support via the Job Retention Scheme. Many staff across the organisation experienced periods of furlough leave, including full-time and part-time furlough arrangements. During 2020/21, YSJSU claimed a total of £54,668 from the Job Retention Scheme.

YSJSU made Business Interruption Claims via Endsleigh Insurance Ltd during 2020/21. The first claim was first made during 2019/20, however was resolved during 2020/21. The second claim was made in November 2020. A total of £25,065 was claimed during 2020/21.

## FUTURE PLANS

2021/22 is an exciting time for York St John Students' Union. YSJSU are introducing new projects and initiatives that will work towards providing students with employability skills and experiences, a greater sense of belonging, and aid them to work with YSJSU to challenge the university on key issues. YSJSU are also introducing new income generating services to enhance the student customer experience, and to become more financial sustainable.

### a) Reward and Recognition Programme

The Reward and Recognition Programme implementation for 2021/22, allows students who are highly engaged with YSJSU (via volunteering, being a part time officer or staff member), to recognise and understand the skills and experiences that they acquire whilst engaging with us. A skills matrix has been created in collaboration with the University's Careers Team for each volunteering/staff position and inputted into the (SUMS) customer relationship management system. Students can access a dashboard displaying all of the skills and experiences that they have acquired within their roles, aiding them to realise their employability attributes.

The programme aids the achievement of the following priorities/KPIs:

*Provide activities and opportunities that aid students to gain employability skills and become active citizens*

*Offer spaces and opportunities to enhance belonging and student communities*

*Engage with the university, city and wider community to ensure that students get the best experience - on campus and beyond*

*Beyond 9-5 Campus*

*Digital Transformation*

*80% satisfaction (NSS)*

*70% engagement with SU*

### b) Food and Coffee Offer

Over the summer of 2021, YSJSU has worked towards the implementation of a new food and coffee service. The service is based around the 'commercial principles' (see below), and YSJSU is working with the NUS Trading Consortium to ensure ethically sourced and environmentally friendly products are sold, at a fair price for students. YSJSU has introduced this service with the aim of contributing to the achievement of the following priorities/KPI's:

*Offer spaces and opportunities to enhance belonging and student communities*

*Beyond 9-5 Campus*

*70% engagement with SU*

*Utilisation of Spaces*

*Ethics and Environmental Sustainability*

*60% of income from non-subsidy means'*

### c) Marketing Projects

The Marketing and Communications Team developed a new look visual brand identity during the summer of 2021, and this is being realised through social media and online communications platforms, marketing collateral and the design internally and externally to the building. A media

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platforms and audience audit has been conducted, and recommendations are being realised, including use of LinkedIn and Tik Tok. During 2021/22, YSJSU is undertaking an engagement project to establish strategies to increase and maintain engagement relating to key activities of the Students' Union. These projects will contribute to the success of the achievement of the following:

*Beyond 9-5 Campus*

*Digital Transformation*

*Communication, Insight and Analysis*

*80% satisfaction (NSS)*

*70% engagement with SU*

*National recognition for being an effective and impactful Students' Union*

**d) Implementation of the 'Commercial Principles'**

During 2020/21, YSJSU created the Commercial Principles - a document that aids the direction and operation of all commercial services coordinated by YSJSU, by aligning operations with the charity's core values. YSJSU has begun work to establish two very different key commercial areas (Bar: typical SU bar feel, food and drink, deals, live sport, live entertainment and Lounge: coffee until late, relaxing environment, child friendly), to realise the commercial principles and introduced a new food and coffee service, based around the concept of social experiences. The implementation of the commercial principles supports working towards the achievement of the priorities and KPIs:

*Beyond 9-5 Campus*

*Governance, Finance and Risk*

*Utilisation of Spaces*

*Ethics and Environmental Sustainability*

*60% of income from non-subvention means*

*Offer spaces and opportunities to enhance belonging and student communities*

*Digital Transformation*

**e) Loyalty Scheme**

As part of the work linked to the commercial principles, YSJSU have introduced a loyalty scheme for students, launched in September 2021. Students can gain loyalty points each time they engage and/or buy products from the YSJSU services. The loyalty scheme is enhanced by the introduction of the 'Social Card', giving extra loyalty points to owners of the card, as well as free entry/VIP entry for YSJSU events, and discounts within the city of York. The introduction and establishment of the scheme should aid the achievement of the following strategic priorities/KPI's:

*Beyond 9-5 Campus*

*60% of income from non-subvention means*

*Offer spaces and opportunities to enhance belonging and student communities*

*Digital Transformation*

*Communication, Insight and Analysis*

**f) Advice Service Development**

One of the main strategic priorities for the Students' Union over the next three years is to develop a holistic advice service for students. Currently, the Students' Union provides students advice on academic matters (such as academic misconduct, appeals and complaints), however, the ambition of the Students' Union is to provide students with advice and support on student life matters such as housing and debt advice and advocacy for those who face university hearings. During 2021/22, the Students' Union will continue to progress the development of the Advice Service and have inducted the new Advice Coordinator, who will lead on key developments within this area. Work undertaken on this will support the achievement of the following priorities and KPIs:

*Provide independent advice services that help students to stay and enjoy life at university*

*Be recognised as a change-making organisation*

*Beyond 9-5 Campus*

*Advice, Support and Advocacy*

*Students as Partners*

*80% satisfaction (NSS)*

*70% engagement with SU*

*National recognition for being an effective and impactful Students' Union*

**g) EDI Project**

Ensuring that the York St John University community promotes equality, embraces diversity and is inclusive is a key priority for the Students' Union. The Students' Union has been working with the university since August 2021 to launch initiatives to ensure equality and inclusive practice on campus. Some of the work already undertaken includes the creation of a race equality charter, focus groups with students and staff from BAME communities to understand diverse experiences at YSJ, work around decolonising the curriculum, and changes to policy and support mechanisms.

YSJSU has begun to analyse student engagement data to identify key student groups who may not engage with/engage highly with the Students' Union, and assess and investigate any barriers to engagement. The Students' Union will then formulate action plans accordingly.

Work undertaken on this project, will aid the achievement of the following strategic priorities/KPI's:

*Students as Partners*

*Governance, Finance and Risk Management*

*Be recognised as a change-making organisation*

*80% satisfaction (NSS)*

*70% engagement with SU*

*National recognition for being an effective and impactful Students' Union*

**YORK ST JOHN STUDENTS' UNION LIMITED**  
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**RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also the directors of York St John Students' Union Limited 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Auditor**

The auditor, BHP LLP, have indicated their willingness to continue in office, subject to the approval of the Trustee Board.

Signed by the SU President and Chair of the Trustee Board:

  
J.Andrews (Dec 1, 2021 15:03 GMT)

James Andrews  
President of the Students' Union  
and Chair of the Trustee Board



**YORK ST JOHN STUDENTS' UNION LIMITED**  
**YEAR ENDED 31 JULY 2021**

**Independent Auditor's Report to the Members of York St John Students' Union**

**Opinion**

We have audited the financial statements of York St John Students' Union (the 'charitable company') for the year ended 31 July 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2021, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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.

**Other information**

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of the trustees. 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.

**YORK ST JOHN STUDENTS' UNION LIMITED**  
**YEAR ENDED 31 JULY 2021**

**Opinions 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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' exemption from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 34, 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.

**Auditor's 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 auditor's 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.

**YORK ST JOHN STUDENTS' UNION LIMITED**  
**YEAR ENDED 31 JULY 2021**

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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and trustees, and from our knowledge and experience of this organisation;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, the Companies Act 2006, data protection, health and safety and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and trustees;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non compliance throughout the audit of the charitable company.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions;
- assessed whether judgments and assumptions made in determining the accounting estimates set out in note 1.18 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- reviewing legal expenses;
- enquiring of management as to actual and potential litigation and claims

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**YORK ST JOHN STUDENTS' UNION LIMITED**  
**YEAR ENDED 31 JULY 2021**

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

***Jane Marshall (Senior Statutory Auditor)***

For and on behalf of  
BHP LLP,  
Chartered Accountants  
Statutory Auditor

Rievaulx House  
1 St Mary's Court  
Blossom Street  
York  
YO24 1AH

Date:

BHP LLP are eligible to act as an auditor in terms of section 1212 of Companies Act 2006.

YORK ST JOHN STUDENTS' UNION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 JULY 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2021	2021	2021	2020
	Note	£	£	£	£
Income from:					
Donations and legacies	2	458,000	-	458,000	492,230
Facilities in Kind	3	206,892	-	206,892	206,892
Other trading activities	4	58,158	-	58,158	83,012
Investments	5	206	-	206	1,101
Charitable activities	6	38,653	-	38,653	320,377
Other income	7	54,668	-	54,668	-
Total income		<u>816,577</u>	<u>-</u>	<u>816,577</u>	<u>1,103,612</u>
Expenditure on:					
Raising funds	8	41,635	-	41,635	44,601
Charitable activities	9	754,179	-	754,179	999,343
Other expenditure	12	997	-	997	159,593
Total expenditure	10	<u>796,811</u>	<u>-</u>	<u>796,811</u>	<u>1,203,537</u>
Net Income / (expenditure) and movement in funds		<u>19,766</u>	<u>-</u>	<u>19,766</u>	<u>(99,925)</u>
Reconciliation of funds:					
Total funds at 1 August 2020		(464,198)	-	(464,198)	(364,273)
Total funds at 31 July 2021		<u>(444,432)</u>	<u>-</u>	<u>(444,432)</u>	<u>(464,198)</u>

All activities relate to continuing operations.

The notes on pages 40 to 55 form part of these financial statements.

YORK ST JOHN STUDENTS' UNION LIMITED

BALANCE SHEET

AS AT 31 JULY 2021

			2021	2020
	Note	£	£	£
Current assets				
Stocks	17	7,755	8,277	
Debtors	18	7,104	20,303	
Cash at bank and in hand		322,543	323,582	
		<u>337,402</u>	<u>352,162</u>	
Creditors: amounts falling due within one year	19	<u>(126,820)</u>	<u>(140,904)</u>	
Net current assets		<u>210,582</u>	<u>211,258</u>	
Total assets less current liabilities		210,582	211,258	
Creditors: amounts falling due after more than one year	20	(655,014)	(675,456)	
Net liabilities	22	<u>(444,432)</u>	<u>(464,198)</u>	
Charity funds				
Restricted funds	21	-	-	
Unrestricted funds	21	(444,432)	(464,198)	
Total funds		<u>(444,432)</u>	<u>(464,198)</u>	

The Financial Statements were approved by the Trustees on 30th November 2021 and signed for on their behalf, by:

*J. Andrews*  
J.Andrews (Dec 1, 2021 15:03 GMT)

James Andrews, President

*Mike Wilkinson*  
Mike Wilkinson (Dec 1, 2021 17:57 GMT)

Michael Wilkinson, External Trustee

The notes on pages 40 to 55 form part of these financial statements.

YORK ST JOHN STUDENTS' UNION LIMITED

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities:	23	<u>37,386</u>	<u>74,133</u>
Cash flows from investing activities:			
Bank interest received		206	1,101
Net cash provided by Investing activities		<u>206</u>	<u>1,101</u>
<b>Cash flows from financing activities:</b>			
Repayments of pension deficit		(38,631)	(36,789)
Net cash used In financing activities		<u>(38,631)</u>	<u>(36,789)</u>
Change in cash and cash equivalents in the year		(1,039)	38,445
Cash and cash equivalents brought forward		323,582	285,137
Cash and cash equivalents carried forward	24	<u>322,543</u>	<u>323,582</u>

## **1. Accounting policies**

### **1.1. Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

York St John Students' Union Limited 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 financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

### **1.2. Going concern**

Notwithstanding the balance sheet showing net liabilities of £444,432, the Trustees are of the opinion that there are no material going concern uncertainties. This assessment is based upon:

The Union having net current assets of £210,582

The Union having free reserves not including the pension scheme funding deficit liability of £231,272

Only £44,083 of the future pension funding deficit liability of £675,704 being due as a cash obligation to 31 July 2022.

This demonstrates that whilst the pension obligation presents a net liability position on the balance sheet it does not represent a cash obligation that the Union cannot meet through its available free reserves.

The University shall, subject to the terms of this Memorandum, pay to the Union the Subvention (Block Grant) approved by the Governing Body's Finance and Capital Development Committee as a contribution to the annual budget of the Union. The Subvention will be paid to the Union to support activity relating to the Union's core charitable objectives, including but not limited to representation, advice, support and advocacy, democratic activities, and student social and professional enhancement. The Subvention will be agreed in line with the University planning cycle and following consideration by the University of the Union's annual planning documents. The University agrees to support the Students' Union to mitigate any major liabilities, including the Students' Union Superannuation Scheme (SUSS) ongoing liability. (MoU 2020)

In light of this, management forecasts and budgets reflect a surplus for the period to 31 July 2022 with surpluses from 1 August 2022 to 30 November 2022. These have been considered in light of sensitivities around key judgements such as Covid 19 impact, salary costs and we are satisfied these forecasts are achievable.

Therefore the trustees believe it is appropriate to prepare the accounts on the going concern basis.

### **1.3. Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.



#### 1.4. 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 company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 1.5. Income

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

Income from the Job Retention Scheme was for 9 months from November through to July and is included in other incoming resources.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 1.6. 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 classed 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 allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets use.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to their applicable expenditure headings.

#### 1.7. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Assets are capitalised if they cost more than £2,500 and expected to last more than one year and any provision for impairment.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

#### 1.8. Interest receivable

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

### **1.9. Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

### **1.10. Stocks and work in progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### **1.11. Debtors**

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

### **1.12. 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.

### **1.13. Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.14. 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.

### **1.15. Taxation**

The company 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 company 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.

### **1.16. Pensions**

The Union participates in the Students' Union Superannuation Scheme (SUSS), a defined benefit scheme which is externally funded and contracted out of the State Second Pension. The fund is valued at least every three years by a professionally qualified independent actuary with rates of contribution payable being determined by the trustees on advice of the actuary. The scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be attributed to the Union. In these circumstances contributions are accounted for as if the scheme were a defined contribution scheme based on actual contributions paid through the year. The present value of the union's share of the deficit is recognised as a liability in accordance with SORP (FRS 102).

The Union also participates in Aegon and NEST pension schemes, both of which are defined contribution schemes. The assets of the schemes are held separately from those of the Union in independently administered funds. The pension charge represents the amounts payable by the company to the fund in respect of the year.

### 1.17. Grants

The recurrent block grant is receivable from York St John University. The grant is credited to the income and expenditure account in the year to which it relates.

Project support grants are project based and include grants which are receivable from the University and other funding bodies

### 1.18. Critical accounting estimates and areas and judgement

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

#### (i) Pension deficit contribution

The charity has entered into a commitment to provide deficit funding to the Students' Union Superannuation Pension Scheme, of which it is a contributing employer.

Under FRS 102, the fair value of the commitment is recognised. The calculation of the fair value of the commitment is subject to an assumption of the discount rate. The discount rate is in line with HM Treasury Guidance found at [www.gov.uk](http://www.gov.uk)

#### (ii) Donation of facilities by York St John University

In accordance with the Charities SORP FRS 102, the union has valued the benefit it receives from occupying facilities owned by the University on a rent-free basis, at the University's estimate of market value of £206,892.

#### (iii) Support costs

Many of the costs incurred by the Union such as support staff costs and service costs are shared between activities. The Union's policy is to allocate these costs on a basis of assessed consumption.

### 1.19. Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as par of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## 2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
University block grant	458,000	-	458,000	471,000
Job retention scheme	0	-	0	21,230
	<u>458,000</u>	<u>-</u>	<u>458,000</u>	<u>492,230</u>

Job retention scheme income for 2021 is in Other income (Note 7) in 2020 the Job retention scheme income was shown in Donations and Legacies (Note 2). The comparative amount has not been restated on the grounds of materiality.

### 3. Facilities in Kind

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Facilities in Kind	206,892	-	206,892	206,892
	<u>206,892</u>	<u>-</u>	<u>206,892</u>	<u>206,892</u>

### 4. Other trading activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Marketing and communication	12,897	-	12,897	52,221
Clawback and insurance	45,261	-	45,261	30,791
	<u>58,158</u>	<u>-</u>	<u>58,158</u>	<u>83,012</u>

### 5. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	206	-	206	1,101

### 6. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Student voice	-	-	-	-
Student opportunities	7,068	-	7,068	109,590
Bar	30,968	-	30,968	178,152
Retail	797	-	797	22,984
Events	(180)	-	(180)	9,651
	<u>38,653</u>	<u>-</u>	<u>38,653</u>	<u>320,377</u>

## 7. Other incoming resources

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Job retention scheme	54,668	-	54,668	0
	<u>54,668</u>	<u>-</u>	<u>54,668</u>	<u>0</u>

Job retention scheme income for 2020 was shown in Donations and Legacies (Note 2). The comparative amount has not been restated on the grounds of materiality.

## 8. Raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Marketing and communication	12,506	-	12,506	13,781
Marketing and communication wages	29,129	-	29,129	30,820
	<u>41,635</u>	<u>-</u>	<u>41,635</u>	<u>44,601</u>

## 9. Analysis of expenditure on charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities				
Student voice	122,859	-	122,859	132,818
Student opportunities	90,796	-	90,796	153,577
Bar	46,700	-	46,700	157,172
Retail	2,727	-	2,727	11,192
Events	1,881	-	1,881	11,633
Central services	168,808	-	168,808	211,100
Operations	106,035	-	106,035	107,016
Services in kind	206,892	-	206,892	206,892
	<u>746,698</u>	<u>-</u>	<u>746,698</u>	<u>991,400</u>
Governance costs				
Audit fees	6,525	-	6,525	5,085
Other costs	956	-	956	2,858
	<u>754,179</u>	<u>-</u>	<u>754,179</u>	<u>999,343</u>

**10. Analysis of resources expended by expenditure type**

	Staff costs 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Marketing and communication	29,129	12,506	41,635	44,601
Raising funds	29,129	12,506	41,635	44,601
Student voice	116,502	27,752	144,254	154,213
Student opportunities	49,603	62,216	111,819	174,600
Bar	27,736	119,999	147,735	258,207
Retail	-	13,054	13,054	21,519
Events	-	1,881	1,881	11,633
Central services	109,155	81,418	190,573	232,865
Operations	112,472	24,910	137,382	138,363
Charitable activities	415,468	331,230	746,698	991,400
Expenditure on governance	-	7,481	7,481	7,943
Other expenditure (note 12)	-	997	997	159,593
	444,597	352,214	796,811	1,203,537

**11. Analysis of resources expended by activities**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Student voice	118,449	25,805	144,254	154,213
Student opportunities	87,487	24,332	111,819	174,600
Bar	42,288	105,447	147,735	258,207
Retail	1,624	11,430	13,054	21,519
Events	1,881	-	1,881	11,633
Central services	163,293	27,280	190,573	232,865
Operations	113,050	24,332	137,382	138,363
	528,072	218,626	746,698	991,400

## 12. Other expenditure

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Remeasurement gain / (loss) on defined benefit pension plan	997	-	997	159,593
	<u>997</u>	<u>-</u>	<u>997</u>	<u>159,593</u>

## 13. Net incoming resources/(resources expended)

This is stated after charging:

	2021 £	2020 £
Auditor's remuneration	<u>6,525</u>	<u>5,085</u>

1 trustee received reimbursement of expenses amounting to £23 in the current year, (2020 - 6 Trustees - £758).

## 14. Auditor's remuneration

The Auditor's remuneration amounts to an audit fee of £6,525 (2020 - £5,085).

## 15. Staff costs

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	402,179	464,319
Social security costs	29,185	31,655
Other pension costs (Note 26)	13,233	13,918
	<u>444,597</u>	<u>509,892</u>

Total redundancy/termination payments amounted to £0 (2020: £0).

During the year key management personnel received remuneration (including Employer's NI and pension) totalling £167,163 (2020: £171,790). Key management personnel are detailed in the administrative information on page 4.

The average monthly number of employees was 25 (2020: 36) and the average monthly number of Full Time Equivalent employees during the year was as follows (including casual and part-time staff):

	2021	2020
	No.	No.
Permanent staff	15	16
Student staff	<u>1</u>	<u>5</u>
	<u>16</u>	<u>21</u>

No employee received remuneration amounting to more than £60,000 in either year.

## 16. Trustees' remuneration

The three sabbatical roles each incurred a salary charge as authorised in the Students' union governing document, for the representation, campaigning and support work they undertake as distinct from their trustee responsibilities. This work includes voicing student opinion with the University and local community, defending and extending the rights of students through petitions, discussions with MPs and also organising and supporting student volunteers and service provision for them.

	2021	2020
	£	£
Wages and salaries	52,834	56,540
Defined contribution pension costs	<u>1,054</u>	<u>2,082</u>
	<u>53,888</u>	<u>58,622</u>



**17. SOFA prior year comparatives**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from:			
Donations and legacies	492,230	-	492,230
Other trading activities	83,012	-	83,012
Investments	1,101	-	1,101
Charitable activities	320,377	-	320,377
Other income	206,892	-	206,892
<b>Total income</b>	<b>1,103,612</b>	<b>-</b>	<b>1,103,612</b>
Expenditure on:			
Raising funds	44,601	-	44,601
Charitable activities	999,343	-	999,343
Other expenditure	159,593	-	159,593
<b>Total expenditure</b>	<b>1,203,537</b>	<b>-</b>	<b>1,203,537</b>
<b>Net Income and net movement in funds</b>	<b>(99,925)</b>	<b>-</b>	<b>(99,925)</b>
Reconciliation of Funds			
Funds brought forward	(364,273)	-	(364,273)
<b>Funds carried forward</b>	<b>(464,198)</b>	<b>-</b>	<b>(464,198)</b>

# 18. Stocks

	2021	2020
	£	£
Retail	5,408	6,418
Bar	2,347	1,859
	<hr/>	<hr/>
	7,755	8,277

# 19. Debtors

	2021	2020
	£	£
Sundry debtors and prepayments	<hr/> 7,104	<hr/> 20,303

# 20. Creditors

Amounts falling due within one year

	2021	2020
	£	£
Clubs and societies	58,296	52,604
Trade creditors	26,531	43,957
Other creditors	673	1,109
Accruals and deferred income	20,630	28,513
Defined benefit scheme funding deficit liability (Note 26)	20,690	14,721
	<hr/>	<hr/>
	126,820	140,904

# 21. Creditors over one year

Amounts falling due after more than one year

	2021	2020
	£	£
Defined benefit scheme funding deficit liability (Note 26)	655,014	675,456
	<hr/>	<hr/>
	655,014	675,456

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## 22. Statement of funds

Current year	Brought forward £	Income £	Expenditure £	Carried forward £
<b>Unrestricted funds</b>				
General funds	225,979	816,577	(811,284)	231,272
Pension deficit	(690,177)	-	14,473	(675,704)
	<u>(464,198)</u>	<u>816,577</u>	<u>(796,811)</u>	<u>(444,432)</u>

### Restricted funds

-	-	-	-
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<b>Total of funds</b>	<u>(464,198)</u>	<u>816,577</u>	<u>(796,811)</u>	<u>(444,432)</u>
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Prior year	Brought forward £	Income £	Expenditure £	Carried forward £
<b>Unrestricted funds</b>				
General funds	179,440	1,103,612	(1,057,073)	225,979
Pension deficit	(543,713)	0	(146,464)	(690,177)
	<u>(364,273)</u>	<u>1,103,612</u>	<u>(1,203,537)</u>	<u>(464,198)</u>

### Restricted funds

-	-	-	-
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<b>Total of funds</b>	<u>(364,273)</u>	<u>1,103,612</u>	<u>(1,203,537)</u>	<u>(464,198)</u>
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## Summary of funds

Current year	Brought forward £	Income £	Expenditure £	Carried forward £
General funds	(464,198)	816,577	(796,811)	(444,432)
Restricted funds	-	-	-	-
	<u>(464,198)</u>	<u>816,577</u>	<u>(796,811)</u>	<u>(444,432)</u>

There were no restricted grants received.

Prior year	Brought forward £	Income £	Expenditure £	Carried forward £
General funds	(364,273)	1,103,612	(1,203,537)	(464,198)
Restricted funds	-	-	-	-
	<u>(364,273)</u>	<u>1,103,612</u>	<u>(1,203,537)</u>	<u>(464,198)</u>

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

	Unrestricted	Restricted	Total
	funds	funds	funds
	2021	2021	2021
Current year	£	£	£
Current assets	337,402	-	337,402
Creditors due within one year	(126,820)	-	(126,820)
Creditors due after one year	(655,014)	-	(655,014)
	<u>(444,432)</u>	<u>-</u>	<u>(444,432)</u>
Prior year	Unrestricted	Restricted	Total
	funds	funds	funds
	2020	2020	2020
	£	£	£
Current assets	352,162	-	352,162
Creditors due within one year	(140,904)	-	(140,904)
Creditors due after one year	(675,456)	-	(675,456)
	<u>(464,198)</u>	<u>-</u>	<u>(464,198)</u>

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

	2021	2020
	£	£
Net income for the year (as per Statement of Financial Activities)	19,766	(99,925)
Adjustment for:		
Bank interest received	(206)	(1,101)
Pension finance charge	24,158	183,256
(Increase) / decrease in stocks	522	(1,034)
(Increase) / decrease in debtors	13,199	(16,011)
Increase / (decrease) in creditors	(20,053)	8,948
Net cash provided by operating activities	<u>37,386</u>	<u>74,133</u>

**25. Analysis of cash and cash equivalents**

	2021	2020
	£	£
Cash at bank and in hand	322,543	323,582
	<u>322,543</u>	<u>323,582</u>

## 26. Pension commitments

The Union participates in the Students' Union Superannuation Scheme, which is a defined benefit scheme whose membership consists of employees of students' unions and related bodies throughout the country. Benefits in respect of service up to 30 September 2003 are accrued on a "final salary" basis, with benefits in respect of service from 1 October 2003 onwards accruing on a Career Average Revalued Earnings (CARE) basis. With effect from 30 September 2011 the scheme closed to future accrual.

The most recent valuation of the scheme was carried out on 30 June 2019 and showed that the market value of the scheme's assets was £119,100,000 with assets representing 46% of the value of benefits that had accrued to members after allowing for expected future increases in earnings. The deficit on an ongoing funding basis amounted to £140,900,000

Valuations are conducted every three years based upon assumptions agreed by the Trustees, and is used to set the contributions payable by the participating employers.

The outcome in financial terms is set out in the table below:

	30 June 2016 £m	30 June 2019 £m
Assets	101.3	119.1
Liabilities	221.0	260.0
Deficit	(£119.7)	(£140.9)
Funding Level	46%	46%

The increase shown in the deficit since 2016 is in line with the changes previously reported, following annual reviews, but makes allowance for the impact of the 7% pension increase issue. This has increased the deficit in SUSS but its impact has been mitigated by the member consent exercise.

Whilst the assets have performed well rising by over 17% over the three years, the liabilities have increased by a similar percentage. The sustained low yield on government bonds has continued to affect the liabilities, but the increase was driven in large part by the pension increase issue. The Trustees have concluded that the level of contributions to clear the deficit will have to rise above the planned 5% annual increase in order to address this. However, in order to allow time for the unions to make necessary arrangements the increase in contributions will come into effect from October 2021.

The increase of 5% due in October 2020 proceeded as planned, and these contributions formed part of the plan to remove the funding deficit in SUSS.

Following the 2020 increase, and in order to attribute the further increase in costs as fairly as possible, the Trustees have allocated the additional liabilities arising from the 7% pension increase issue to those unions whose members are directly affected by it. This means that a union with many affected members may see a substantial increase in their contributions to SUSS from October 2021, while a union with no members affected by the issue would see a much smaller increase.

The Trustees also considered whether the costs of carrying out the member consent exercise should be borne only by those unions whose members are directly affected by the pension increase issue. After careful consideration, and keeping in mind the principle of collectivism, they concluded that a significant proportion of the costs incurred were justifiable expenses of running SUSS as a whole (because benefits needed to be adjusted, and members written to, whether or not the compromise offer was made). What remained, once allocated to the many affected unions and reclaimed over a reasonable period of time, was not material in the context of the overall level of payments being made to the SUSS by the unions, and so no additional charges will be made in respect of this.

The existing recovery plan, based on the results of the 2016 valuation, was due to end in 2033. One option considered by the Trustees was to retain this target end date, in line with the Pensions Regulator's guidance that funding deficits should be addressed over as short a period as possible. However, given the already substantial level of contributions being made to SUSS by the employers, the Trustees concluded that extending the recovery period, and hence reducing the initial increase in contributions that unions would be required to make, struck an appropriate balance between removing the deficit as quickly as possible while remaining affordable.

In summary, the 2019 valuation recommended a monthly contribution requirement by each Union expressed in monetary terms intended to clear the ongoing funding deficit over a period of 16 years and 2 months ending August 2035 and has increased by 5% through to 2035 except for the period 2021/2022 which will increase by 17%. These contributions also include an allowance for the cost of the ongoing administrative and operational expenses of running the scheme. These rates applied with effect from 1 October 2020 and will be formally reviewed following completion of the next valuation due with an effective date of 30 June 2022. Surpluses or deficits which arise at future valuations will also impact on the Union's future contribution commitment. In addition to the above contributions, the Union also pays its share of the scheme's levy to the Pension Protection Fund.

Under FRS102 the Union is required to recognise as a liability the present value of its agreed share of future deficit contributions. Finance costs are recognised as the present value unwinds.

Total contributions paid into the scheme by York St John Students' Union in respect of eligible employees for the year ended 31 July 2021 amounted to £nil (2020 £nil). At the balance sheet date, the Union's pension deficit was £675,704 (2020: £690,177), split by amounts due within 1 year £20,690 (2020: £14,721) and amounts due after 1 year £655,014 (2020: £675,456). The deficit payment to the scheme is £44,083 (2020: £38,632).

The company also operates two defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £13,233 (2020: £13,918). Contributions totalling £2,495 (2020: £2,625) were payable to the fund at the balance sheet date and are included in creditors.

## 27. Operating lease commitments

At 31 July 2021 the company had annual commitments under non-cancellable operating leases as follows:

	2021	Other 2020
	£	£
Expiry date:		
Within 1 year	-	-
Between 1 and 5 years	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

## 28. Related party transactions

The Union is in receipt of a recurrent grant from York St John University of £458,000 (2020: £471,000) and other paid items £31,124 (2020: £160,040)

In addition the Student Union occupies its building on a rent free basis and York St John University provides support services. In accordance with the Charities SORP FRS102, the trustees have estimated that the provision of space and associated services is worth £206,892 (2020 £206,892) to the Union and have recognised this amount in the financial statements.

Other related parties are the Sabbatical Officers and Trustees as detailed in the Trustees' report. Details of remuneration received by these individuals are shown in note 16 and Trustees' expenses in note 13.



# **BHP and York St John Students' Union**

**Audit Findings Report**

**Year ended 31 July 2021**

**18 November 2021**



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*Supplementary report on Data Analytics*



The Board of Trustees  
York St John Students' Union  
Lord Mayors Walk  
York  
YO31 7EX

18 November 2021

BHP LLP  
Rievaulx House  
1 St Mary's Court  
Blossom Street  
York  
YO24 1AH

Dear Trustees

## **Audit of the Financial Statements of York St John Students' Union for the year ended 31 July 2021**

This letter forms part of the ongoing communication we are required to make under the relevant auditing standard (International Standard on Auditing (UK) 260). The purpose of this document is to report to those charged with governance, the findings following our audit of the financial statements.

As explained in our audit plan, we are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities and details of our respective responsibilities are summarised in our letter of engagement dated 6 August 2021.

This report is prepared solely for the confidential use of York St John Students' Union, as part of our audit process, and relates only to matters that have come to our attention during the audit process. The report is not a comprehensive record of all relevant matters and should not be relied upon for any other purpose than that noted above. It is prepared solely for your use and should not be communicated in whole or part to any third party and we accept no responsibility to any party who place any reliance on it.

We would like to take this opportunity to thank David Green and Donna Smith at York St John Students' Union for the assistance that they have provided to us during the course of our audit.

Yours faithfully

Jane Marshall  
Audit Engagement Partner  
for and on behalf of BHP LLP



We communicated our audit approach in our audit plan dated 6 August 2021. We reconfirm that we have considered our independence, and there are no changes identified since our communication at the planning stage.

Our audit work is predominantly complete subject to the outstanding items noted in Appendix 4.

Our audit fieldwork has not highlighted any additional areas of risk, other than those previously reported to you. The previously reported risks, along with a description of our audit approach and conclusions, are set out in the next section.

We have not noted any potential deficiencies in internal controls that came to our attention during the course of our audit.

Other areas of our report include:

- Appendix 1 details the adjustments that have been made to the trial balance provided to us at the planning stage.
- A summary of the unadjusted misstatements identified during the audit testing is detailed in Appendix 2
- Appendix 3 draws your attention to certain qualitative aspects of accounting practice and financial reporting.

We are satisfied that the trustees' report (incorporating the directors' report) is consistent with the financial statements and has been prepared in accordance with the legal requirements.

Set out below is the summary of our assessment of the key business and audit risks affecting the financial statements, together with an overview of our planned audit procedures, as identified and communicated in our audit plan. We have also set out below our approach and work performed, together with the audit conclusion in relation to each risk.

Risk	Description	Our approach (how we addressed the risk)	Audit conclusion
Revenue recognition	Auditing standards state that there is a presumed risk that revenue may be misstated	For new and existing grants/contracts, we reviewed the signed agreements and ensure recorded income is in line with these. Other income, if material, was agreed from source documentation. We designed tests to ensure that income was recorded in the correct period.	From our sample testing we conclude that revenue is complete and recognised in the correct period.
Management override of controls	Auditing standards state that the presumed risk of management override of controls exists in all entities	We used Data Analytics software called Inflo to mine 100% of the entities financial data and run a number of tests to identify the higher risk transactions.	From our data analytical review, journal testing and review of the nominal ledger, no evidence of management override was found.
Going concern	The charity may not have sufficient reserves or a loss/decline in income could impact the ability to continue as a going concern	We made enquiries of management to confirm the Trustees' use of the going concern basis. We reviewed budgets & forecasts and free reserves calculation for the 12 months from the expected date of sign off. We assessed the reasonableness of these to form an opinion on the use of the going concern basis.	Subject to confirmation at the date of signing the audit report of no changes, we believe the Trustees' opinion that the charity is a going concern to be correct.




## Identified audit risks

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Risk	Description	Our approach (how we addressed the risk)	Audit conclusion
Restricted funds	Risk that income and expenditure in relation to restricted and endowment funds is not correctly disclosed or spent for the relevant purpose	As part of our transactions testing of income we reviewed the sources of income to assess whether they should be recorded as restricted funds. We selected a sample of expenditure allocated against restricted funds to ensure the funds have been correctly applied for the purpose for which they were received.	There were no restricted funds in the year and our testing found no restricted income or related expenditure.
Laws and regulations	Failure to comply could result in a major financial or reputational impact on the charity	We have reviewed the minutes of the charity, correspondence with the regulators and discussed with management to identify instances of non-compliance and claims	From our review of the minutes of the charity and discussions with management, no issues regarding non-compliance were identified.
Related Parties	Related party transactions may not be correctly disclosed or on an arm's length basis.	Disclosure of related party transactions must be in accordance with FRS102. Completeness of disclosure was confirmed with informed management. Register of interest forms were completed by senior management and Trustees prior to commencement of audit fieldwork. We tested for related party transactions during our transactions testing for income and expenditure.	From our testing we conclude that disclosure of related party transactions is in line with FRS102.  We shall seek specific representations from you in relation to related party transactions.
Accounting estimates	Estimates are by nature subject to judgement of management and Trustees thereby increasing risk around these transactions	We have reviewed key estimates in accordance with the new requirements of ISA 540. We saw the main work here to be around the SUSS pension calculation.	From our work done on estimates in relation to the SUSS pension, no issues were identified.

The purpose of the audit was to form an opinion on the financial statements. As part of our audit we have considered the internal controls relevant to the preparation of the financial statements, in order to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal controls. The matters reported are limited to those deficiencies in internal controls which came to our attention during the course of our audit work. This does not constitute a comprehensive statement of all deficiencies that may exist or of all improvements which may be made and has addressed only those matters which have come to our attention as a result of the audit procedures performed.

Our findings and recommendations are noted below. We have assigned a priority indication to each finding to reflect the urgency we consider management should place in addressing each item.

	Implies a high priority issue requiring immediate management attention		Implies an important issue that should be reviewed and or implemented at your earliest convenience		Implies an advisory issue that is raised purely for management information and possible further discussion
-----------------------------------------------------------------------------------	------------------------------------------------------------------------	-----------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------

## 2021

We have no deficiencies to note this year.

We have also set out the deficiencies identified in the previous period's audit with an update on the position in the current year.

## 2020

Observation	Risk	Rating	Recommendation	Update in current year
From our testing of bar income there were five times when a till Z reading from the prior or next day was not in sequence. However, we were able to check the Z reads on the computerised till system.	Income is not being recorded correctly and may be subject to fraud.		All Z readings should be kept and any discrepancies should be investigated.	There was only one instance of this occurring in the year, and the Z reads can all be accessed from the system if needed.

## Appendix 1 – Surplus reconciliation

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We set out below the identified audit misstatements that have been adjusted in the financial statements and show a reconciliation between the surplus per the trial balance/ management accounts provided at the planning stage and that reported in the financial statements.

<b>Surplus per trial balance / management accounts</b>	<b>Total</b> <b>£33,036</b>
Adjustment to pension scheme liability	13,270
<b>Surplus per the draft financial statements</b>	<b>£19,766</b>

On behalf of the board, I hereby approve the adjustments summarised above:

  
J.Andrews (Dec 1, 2021 15:03 GMT)

Name: J.Andrews

Position: President & Chair of the Board of Trustees

  
Mike Wilkinson (Dec 1, 2021 17:57 GMT)

Mike Wilkinson

External Trustee



## Appendix 2 – Unadjusted misstatements

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We set out below the misstatements, above the level of 'clearly trivial', that we have identified during our audit testing. These misstatements were not considered material either individually or in aggregate and so have not been adjusted in the financial statements.

Detail	SOFA		Balance sheet	
	Dr	Cr	Dr	Cr
	£	£	£	£
Effect of holiday pay accruals for 20/21 and 19/20 not being recognised, including unadjusted impact of the 19/20 accrual on opening reserves	1,384	-	6,868	8,252
Additional insurance prepayment for the Commercial Combined and Smallcraft policies covering 7/12/20 to 06/12/21, including unadjusted impact of the 19/20 equivalent prepayment on opening reserves	-	36	3,277	3,241
Post-year end invoice not accrued (Rowan Displays) – relating to Clubs & Societies	-	-	2,036	2,036
Unprovided for furlough claim relating to July 2021	-	1,129	1,129	-
<b>Total potential adjustments</b>	<b>1,384</b>	<b>1,165</b>	<b>13,310</b>	<b>13,529</b>
<b>Total effect of these misstatements on surplus</b>			<b>Overstatement</b>	<b>219</b>



### Disclosures

There are no specific matters that we consider should be brought to your attention.

### Accounting policies

We have reviewed the entities accounting policies and we have nothing to report in this regard.

### Significant difficulties encountered during the audit

During the course of the audit we did not encounter any significant difficulties

This page lists the steps which still need to be taken in order to complete the audit along with an outline of the assistance we require from you in order to complete the work in a timely manner.

- Confirmation of post Balance Sheet events to date of sign off

Issue	Key points
<b>COVID-19: Summary of Government announcements</b>	<ul style="list-style-type: none"><li>The team at BHP have pulled together a summary of the COVID 19 support measures that have been issued to date.</li><li>Link to summary: <a href="https://bhp.co.uk/news-events/category/covid-19-updates/">https://bhp.co.uk/news-events/category/covid-19-updates/</a></li><li>Whilst some of these will not be relevant to charities, this will act as an easy reference point to help you through this incredibly challenging time.</li></ul>
<b>COVID-19: BHP Charity update</b>	<ul style="list-style-type: none"><li>Steps to consider to streamline your finances and maximise your cash position:<ul style="list-style-type: none"><li>Consider how you can flex your fundraising strategy and maximise opportunities via the use of technology;</li><li>Review insurance policies to determine whether any claims can be made;</li><li>Review your costs and cut any non-essentials;</li><li>Bring your Gift-Aid claims up to date – you can go back 4 years for Gift Aid and two years for the Gift Aid Small Donations Scheme;</li><li>If you have any tax deducted from investment income this should be claimed via Charities Online (the same method used to claim Gift Aid);</li><li>Check that you have claimed the employment allowance if you are eligible – you can go back four years;</li><li>Consider claims for the Creative Industry Tax Reliefs if you operate in those sectors e.g. Theatre Tax Relief, Museum &amp; Galleries Tax Relief, Orchestra Relief. These can generate a cash repayment from HMRC.</li></ul></li><li>Further details can be found at: <a href="https://bhp.co.uk/news-events/blog/covid-19-charity-update/">https://bhp.co.uk/news-events/blog/covid-19-charity-update/</a></li></ul>
<b>COVID-19: Funding updates</b>	<ul style="list-style-type: none"><li>The directory of social change has put together a list of funding programmes that are available to help your charity. This list is updated as and when they receive updates.</li><li>Click the link to view - <a href="https://bit.ly/2V9B9MI">https://bit.ly/2V9B9MI</a></li></ul>
<b>COVID-19: Charity Commission guidance</b>	<ul style="list-style-type: none"><li>The Government have said that their “approach to regulation during this highly uncertain period will be as flexible and pragmatic as possible in the public interest, whilst helping trustees to be aware of and think about the wider or longer impact of their decisions on their charity.”</li><li>Set out in the link below are the answers to some questions that the Charity Commission have been asked. The page will be updated on an ongoing basis.</li><li>Click the link to view - <a href="https://bit.ly/2xNx09j">https://bit.ly/2xNx09j</a></li></ul>
<b>Coronavirus job retention scheme</b>	<ul style="list-style-type: none"><li>Employers can claim 80% of ‘usual salary’ for hours not worked, up to a maximum of £2,500 per employee (pro-rated for hours not worked) per month</li><li>In Budget 2021, the Chancellor has extended the scheme from April 21 to 30 September 2021</li><li>The level of grant available to employers under the scheme will stay the same until 30 June 2021</li><li>From 1 July the level of grant will be reduced but employers must continue to pay furloughed employees 80% of their wages up to a cap of £2,500 per month for the time they spend on furlough</li><li>The reduction in the level of grant will result in the percentage recovery of furloughed wages to be as follows</li><li>For July 21 70% of furloughed wages up to a maximum of £2,187.50</li><li>For August and September 21 60% of furloughed wages up to a maximum of £1,875.00</li><li>Employers will need to continue to fund employers NICs and mandatory minimum automatic enrolment pension contributions</li></ul>

Issue	Key points
<b>Implications of COVID-19: Charity SORP Committee</b>	<ul style="list-style-type: none"><li>• The Charities SORP Committee has issued guidance on the implications of COVID-19 on charity financial reporting.</li><li>• The guidance applies to all accounts that have not yet been approved. There are detailed considerations for the Trustees' Annual Report and other accounting related considerations.</li><li>• Click the link to view - <a href="https://bit.ly/2Xcj3MM">https://bit.ly/2Xcj3MM</a></li></ul>
<b>VAT deferral</b>	<ul style="list-style-type: none"><li>• Charities that deferred VAT payments falling due in the period 20 March – 30 June 2020 are reminded that they need to repay any outstanding sums to HMRC before 31 March 2021. Alternatively, charities may take advantage of HMRC's extended deferral scheme that allows an extension of time to repay the VAT deferred until 31 March 2022.</li><li>• The extended deferral scheme opened on 23 February 2021 and will close on 21 June 2021.</li><li>• Charities that sign up before 19 March can agree up to 11 instalments whilst the number of instalments available to those that sign up on 21 June is 8.</li><li>• Failure to take action could result in penalties</li></ul>
<b>COVID-19 concession for claiming Gift Aid on refunds to be made permanent</b>	<ul style="list-style-type: none"><li>• A temporary change to the Gift Aid rules was announced by HMRC in April 2020</li><li>• This concession has allowed charities to reclaim Gift Aid on refunds of tickets for events that were cancelled due to the pandemic, if the refunds were foregone by supporters</li><li>• It is a requirement that charities have an audit trail which shows proof that the individual wishes to donate the refund they are due</li><li>• HMRC confirmed in January 2021 that the change will become permanent in relation to any cancelled event or loan waiver, providing suitable evidence is obtained</li><li>• Further guidance is to be published</li></ul>
<b>Revisions to the Charity Governance Code</b>	<ul style="list-style-type: none"><li>• The Charity Governance Code is a tool to help charities and their trustees develop a high standard of governance</li><li>• Good governance is fundamental to a charity's success as it enables and supports a charity's compliance with the law and relevant regulations</li><li>• Charities are encouraged to visit the Code's website to view and download the new edition</li><li>• Visit their website here: <a href="https://www.charitygovernancecode.org/en">https://www.charitygovernancecode.org/en</a></li></ul>
<b>The Revitalising Trusts programme</b>	<ul style="list-style-type: none"><li>• The Charity Commission is working with the Department for Digital, Culture, Media and Sport (DCMS) and UK Community Foundation (UKCF) to help charities who find it hard to spend their income on the public benefit.</li><li>• Charity trustees can get help from the programme and are encouraged to discuss their charity's future if they have difficulties in recruiting new trustees, spending their income, identifying beneficiaries or finding time to run the charity.</li><li>• To make sure charity funds are spent on public benefit, a charity could transfer their assets to another charity, wind up the charity, or seek to change the charity's objects so that they can work more effectively.</li><li>• The programme also involves the Charity Commission proactively contacting charities it considers to be ineffective, inactive or dormant to encourage trustees to consider how they make best use of the charity's assets.</li><li>• The Charity Commission may consider a charity to be ineffective, inactive or dormant where it has not spent any money in the past 5 years or has spent less than 30% of its income in the past 5 years.</li><li>• Further details and guidance can be found at <a href="https://www.gov.uk/guidance/get-help-for-your-inactive-or-ineffective-charity">https://www.gov.uk/guidance/get-help-for-your-inactive-or-ineffective-charity</a></li></ul>

Issue	Key points
<b>Religious Charities exemption from registration</b>	<ul style="list-style-type: none"> <li>The deadline for church charities with an annual income of £100,000 or less to register with the Charity Commission, due to come to an end on 31 March 2021 has recently been extended by 10 years.</li> <li>Whilst excepted charities do not have to register with the Charity Commission they must still comply with charity law and their trustees have the same duties and responsibilities as the trustees of registered charities. The Charity Commission regulates excepted charities in the same way as registered charities and can use any of its powers if it needs to.</li> <li>A full list of exempt charities can be found here: <a href="https://www.gov.uk/government/publications/excepted-charities/excepted-charities--2">https://www.gov.uk/government/publications/excepted-charities/excepted-charities--2</a></li> </ul>
<b>Applying for an extension to the Filing Deadline</b>	<ul style="list-style-type: none"> <li>Annual returns and accounts need to be filed within 10 months of the financial year end. The Charity Commission however understands that in light of the Covid-19 pandemic charities may be affected and some charities which are due to submit an annual return imminently may feel unable to do so.</li> <li>The Charity Commission wishes to be both flexible and supportive and urges any charity which feels unable to submit within the deadline to apply for an extension. Although the extension is not guaranteed the Charity Commission is taking a pragmatic view, taking account of the wider public interest during this unprecedented time.</li> <li>If your charity feels unable to meet its reporting deadline we urge you to apply for an extension. When applying include your charity's name, charity registration number and details of the circumstances leading to the need for the extension.</li> <li>Details should be emailed to the Charity Commission using: <a href="mailto:filingextension@charitycommission.gov.uk">filingextension@charitycommission.gov.uk</a></li> </ul>
<b>Off payroll rules</b>	<ul style="list-style-type: none"> <li>The purpose of legislation is to charge tax and national insurance contributions on payments to workers who provide their services through a personal service company (PSC), if the worker would have been an employee if he or she had contracted directly with the end client.</li> <li>The changes to the rules are an extension to those previously introduced for the public sector and apply to medium and large businesses, including charities.</li> <li>From 6 April 2021, where these businesses are the end user (or client) and receive services in this manner, they will need to determine the tax status of people that they hire as contractors or workers. The business/client will need to provide each contractor with a Status Determination Statement and have a system in place to deal with disagreements.</li> <li>The considerations regarding whether an individual should be treated as an employee or a self-employed worker have not changed and HMRC's status tool can be found here: <a href="https://www.gov.uk/guidance/check-employment-status-for-tax">https://www.gov.uk/guidance/check-employment-status-for-tax</a></li> </ul>
<b>New guidance for Trustees</b>	<ul style="list-style-type: none"> <li>The Charity Commission has released new guides covering five key aspects of charity management</li> <li>They refer to these guides as a 'core' syllabus covering the basics that they expect all trustees to be aware of</li> <li>The guides are named Financial Oversight, Achieving a Charity's Purposes, Good Decision Making, Addressing Conflicts of Interest and What to File with the Commission and what Support is Available</li> <li>The Commission stresses that whilst the guides may be basic, they are designed to serve the needs of experienced trustees as well as those new to the role.</li> <li>The guides can be found here: <a href="https://www.gov.uk/guidance/charity-commission-guidance#minute-guides-for-charity-trustees">https://www.gov.uk/guidance/charity-commission-guidance#minute-guides-for-charity-trustees</a></li> </ul>

Issue	Key points
<b>Reporting of related party transactions in financial statements</b>	<ul style="list-style-type: none"> <li>The Charity Commission published a study in August 2019 that found less than two thirds of charities, with income less than £1 million, had fully disclosed related party transactions.</li> <li>Charities preparing accruals accounts must disclose trustees' remuneration and benefits, trustees' expenses and transactions with those persons and entities that are closely connected to the charity or its trustees, referred to as related parties. Disclosure of the fact that no related party transactions have occurred is required if this is the case.</li> <li>Public trust in charities depends on transparency and it is therefore important for good governance that trustees identify all related party transactions and handle conflicts of interest properly.</li> </ul>
<b>Code of Fundraising Practice 2.0</b>	<ul style="list-style-type: none"> <li>The Code of Fundraising Practice sets the standards that apply to fundraising carried out by all charitable institutions and third party fundraisers in the UK. It replaces the previous code, rulebooks and legal appendices.</li> <li>The new code is effective from October 2019</li> <li>Further details and the Code can be found at: <a href="http://www.fundraisingregulator.org.uk/code">www.fundraisingregulator.org.uk/code</a></li> </ul>
<b>Simple steps to protect your charity's funds</b>	<ul style="list-style-type: none"> <li>Recently, over 3,300 charities took part in a research study about fraud awareness, resilience and cyber security which highlighted charities are not doing the basics to protect themselves.</li> <li>The results of the survey can be found at <a href="https://www.gov.uk/government/publications/preventing-charity-fraud-insights-and-action">https://www.gov.uk/government/publications/preventing-charity-fraud-insights-and-action</a></li> <li>The Charity Commission highlights three simple steps which can protect your charity's funds:</li> <li>Introduce and enforce basic financial controls (e.g. at least two signatories to bank accounts and cheques)</li> <li>Make sure no one single individual has oversight or control of financial arrangements – effective segregation of duties is a crucial method of preventing and detecting fraud</li> <li>Encourage staff, volunteers and trustees to speak out when they see something they feel uncomfortable about.</li> </ul>
<b>Alert for charities – cyber crime and how to report to the Charity Commission</b>	<ul style="list-style-type: none"> <li>Cyber crime has a number of definitions but will usually involve attacks on, or through, computer systems and networks. It often includes theft of data or disruption of systems to enable further crime.</li> <li>Dependant on the nature of these crimes, trustees, staff, volunteers and beneficiaries of charities may be adversely affected. Negative publicity could also impact on public trust and confidence in not only the charity affected, but the sector as a whole.</li> <li>The government Cyber Security Breaches Survey 2019 revealed that over two thirds of high income charities had recorded a cyber breach or attack in 2018. Of those charities affected, the vast majority (over 80%) had experienced a phishing attack, which are fraudulent emails.</li> <li>With the cost of a breach ranging from £300 to £100,000, charity managers cannot afford to ignore the growing threat posed by cyber crime, in all its forms.</li> <li>The good news is that advice and guidance is widely available to help you take the right steps to protect your charity.</li> <li><a href="https://www.gov.uk/government/news/alert-for-charities-cyber-crime-and-how-to-report-to-the-charity-commission">https://www.gov.uk/government/news/alert-for-charities-cyber-crime-and-how-to-report-to-the-charity-commission</a></li> </ul>

Issue	Key points
<b>Most large charities are unclear about the level of reserves they hold</b>	<ul style="list-style-type: none"> <li>• Less than a quarter of larger charities accurately reported the level of financial reserves they hold in their trustees' annual report, according to a review by the Charity Commission.</li> <li>• The Commission says its findings suggest an incomplete understanding of what reserves are, which could lead trustees to make poor decisions about their charity's finances.</li> <li>• All registered charities must explain their policy on reserves in their trustees' annual report and should state the level of reserves held as well as why they are held.</li> <li>• Almost all of a sample of 106 charities with an income over £500,000 included at least a reference to their reserves policy in their annual report. However, less than a quarter gave the right reserves figure, based on the information in their accounts. A third of charities failed to include a figure at all.</li> </ul>
<b>Regulator finds quality and transparency in charity accounts has fallen</b>	<ul style="list-style-type: none"> <li>• Just 52% of trustees' annual reports in the '<a href="#">Public Benefit reporting' review</a> met the public benefit reporting requirements. Although this is a 1% increase on last year, trustees are still falling short on the requirements to explain activities undertaken by the charity to further its purposes for the public benefit, and to provide a 'public benefit statement'.</li> <li>• The reviewers looked for evidence of some reflection on the difference that the charity's activities had made. Positive examples of compliance included explaining why the trustees believed that the charity's activities provided public benefit; explaining who had benefitted from what the charity had done, whether a particular group of beneficiaries or the wider public; and explaining the impact of what the charity had done, such as examples of how the charity's services had led to improvements in people's lives.</li> </ul>
<b>Charity regulator warns trustees to protect their charity from non-charitable interests</b>	<ul style="list-style-type: none"> <li>• The regulator recognises that many charities work successfully in close partnership with a wide variety of non-charitable organisations, such as trading subsidiaries. These relationships can be crucial in helping a charity deliver on its mission for the public benefit.</li> <li>• The new guidance aims to help charities reap the benefits of such relationships while managing the risks carefully.</li> <li>• <a href="https://www.gov.uk/guidance/guidance-for-charities-with-a-connection-to-a-non-charity">https://www.gov.uk/guidance/guidance-for-charities-with-a-connection-to-a-non-charity</a></li> </ul>
<b>Charity Commission guidance on safeguarding duties for charity Trustees</b>	<ul style="list-style-type: none"> <li>• Impacts all charitable organisations</li> <li>• Trustees' duty to report serious incidents, complaints or allegations to Charity Commission</li> <li>• Policies and procedures for safeguarding must be put into practice and reviewed annually</li> <li>• Guidance can be found at <a href="https://gov.uk/guidance/safeguarding-duties-for-charity-trustees">https://gov.uk/guidance/safeguarding-duties-for-charity-trustees</a></li> </ul>

Issue	Key points
<b>Charity Commission rules on automatic disqualification</b>	<ul style="list-style-type: none"> <li>• From 1 August 2018 the rules have changed</li> <li>• People automatically barred from being a Trustee, CEO or Finance Director now include those with an unspent conviction for a money laundering, bribery or a terrorism related offence, people found to be in contempt of court and people with criminal records from sex offences.</li> <li>• A full list of disqualifications can be found at <a href="http://www.gov.uk/guidance/automatic-disqualification-rules-for-charity-trustees-and-charity-senior-positions#the-new-automatic-disqualification-rules">www.gov.uk/guidance/automatic-disqualification-rules-for-charity-trustees-and-charity-senior-positions#the-new-automatic-disqualification-rules</a></li> </ul>
<b>Charity Ethical Principles – NCVO - Voluntary Code</b>	<ul style="list-style-type: none"> <li>• Published on 18 January 2019, these principles aim to support charities, their governing bodies and those who work and volunteer in and with them in recognising and resolving ethical issues and conflicts</li> <li>• Although voluntary, all charities will be encouraged to meet and use as a framework the key principles which are:</li> <li>• Beneficiaries first               <ul style="list-style-type: none"> <li>• Integrity</li> <li>• Openness</li> <li>• Right to be safe</li> <li>• A copy of the principles can be found at <a href="https://www.ncvo.org.uk//policy-and-research/ethics/ethical-principles">https://www.ncvo.org.uk//policy-and-research/ethics/ethical-principles</a></li> </ul> </li> </ul>
<b>Updated guidance on Serious Incident Reporting</b>	<ul style="list-style-type: none"> <li>• Responsibility to report lies with the trustees</li> <li>• The main categories of reportable incident are:               <ul style="list-style-type: none"> <li>• protecting people and safeguarding incidents – incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work</li> <li>• financial crimes – fraud, theft, cyber-crime and money laundering</li> <li>• large donations from an unknown or unverifiable source, or suspicious financial activity using the charity’s funds</li> <li>• other significant financial loss</li> <li>• links to terrorism or extremism, including ‘proscribed’ (or banned) organisations, individuals subject to an asset freeze, or kidnapping of staff</li> <li>• other significant incidents, such as – insolvency, forced withdrawal of banking services without an alternative, significant data breaches/losses or incidents involving partners that materially affect the charity</li> </ul> </li> <li>• Further guidance can be found here – <a href="https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity">https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity</a></li> </ul>





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Dear Audit Partner,

We confirm to the best of our knowledge and belief that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your audit of the charity's financial statements for the year ended 31 July 2021.

### **General**

1. 1 We have fulfilled our responsibilities as directors/trustees as set out in the terms of your engagement dated 6 August 2021 and under the Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
2. The financial statements are free of material misstatements, including omissions.
3. We believe that the effect of uncorrected misstatements (as set out in the audit findings report) is immaterial both individually and in total.

### **Internal control and fraud**

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed

to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators, or others.

### **Assets and liabilities**

5. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

6. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

7. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

### **Accounting estimates**

8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

### **Loans and arrangements**

9. The charity has not granted any advances or credits to, or made guarantees on behalf of, directors/trustees other than those disclosed in the financial statements.

### **Legal claims**

10. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

### **Law and regulations**

11. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

### **Related parties**

12. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011 or the SORP.

### **Subsequent events**

13. All events after the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

## Going concern

14. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

## Grants and donations

15. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully,



J.Andrews (Dec 1, 2021 15:03 GMT)

James Andrews  
President & Chair of Trustee Board



Mike Wilkinson (Dec 1, 2021 17:57 GMT)

Michael Wilkinson  
External Trustee

Signed on behalf of the Board of Trustees    Date 30 November 2021

# YSJ SU 2021 final full accounts and audit documents

Final Audit Report

2021-12-01

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