

CHRIST CHURCH STUDENTS' UNION

England & Wales · Charity number 1142619

Details

Other names	CCSU
Status	Registered
Legal form	Charitable company
Company number	07618194
Registered	2011-06-28
Register	View on the Charity Commission register

Contact

Address	Christ Church Students' Union Mary Seacole North Holmes Road Canterbury Kent CT1 1QU
Phone	01227924924
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Website	www.ccsu.co.uk

Activities

Objects: THE UNIONS CHARITABLE OBJECTS ARE THE ADVANCEMENT OF EDUCATION OF STUDENTS AT CANTERBURY CHRIST CHURCH UNIVERSITY FOR THE PUBLIC BENEFIT BY: 4.1 BEING ACKNOWLEDGED AS THE RECOGNISED REPRESENTATIVE BODY FOR ALL STUDENTS ENROLLED ON A RECOGNISED PROGRAMME OF STUDY AT CANTERBURY CHRIST CHURCH UNIVERSITY.4.2 PROMOTING THE INTERESTS OF STUDENTS AT CANTERBURY CHRIST CHURCH UNIVERSITY DURING THEIR COURSE OF STUDY AND REPRESENTING, SUPPORTING AND ADVISING MEMBERS.4.3 BEING ACKNOWLEDGED AS THE RECOGNISED REPRESENTATIVE CHANNEL BETWEEN THE STUDENTS AND THE UNIVERSITY AND A REPRESENTATIVE CHANNEL BETWEEN THE STUDENTS AND ANY OTHER EXTERNAL BODIES.4.4 PROVIDING SOCIAL AND RECREATIONAL ACTIVITIES FOR MEMBERS.4.5 PROMOTING CO-OPERATION WITH OTHER UNIVERSITIES AND COLLEGES AND THE LOCAL COMMUNITY.4.6 PROMOTING THE WELFARE AND INDIVIDUAL DEVELOPMENT OF MEMBERS AND PROVIDING ADVICE SERVICES RELATING TO EDUCATIONAL AND WELFARE ISSUES.4.7 RAISING FUNDS FOR OTHER CHARITABLE ORGANISATIONS.

Activities: As the Students' Union for Canterbury Christ Church University, we are the representative body for the students of the University, providing educational support, social and recreational activities that enhance student life and increase employability prospects and promote the interests of our members at all time. For more information please see www.ccsu.co.uk

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£977,383	£995,808	£461,215	12
2024-06-30	£1,098,033	£1,133,293	£479,640	16
2023-06-30	£1,148,002	£1,045,518	£514,900	17
2022-06-30	£1,014,808	£1,023,373	£412,417	14
2021-06-30	£798,124	£713,739	£420,982	13

Trustees

Name	Role	Appointed
Molly Emma Davies	Chair	2024-07-01
Ali Raza Ghega		2024-07-01
Doris Toyin Adesanya		2025-10-17
Emma Jo Lawrence		2025-07-01
Felicity Amber Lindo		2025-10-17
Graham Owen Briscoe		2019-10-18
Hannah May Louise Sketchley		2024-05-15
Iryna Vasylchenko		2025-10-17
Joseph Thomas Butler-Moor		2025-07-01
Michael David Wigg		2018-07-06
Raymond Sai-Wai Shuai		2024-10-16
Rebecca Claire Huxley-Binns		2025-06-20
Samuel Edwin Newman		2025-01-27

Accounts

Registered number: 07618194
Charity number: 1142619

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

Trustees' report and financial statements

For the year ended 30 June 2025

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

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1 - 2
Trustees' report	3 - 15
Trustees' responsibilities statement	16
Independent auditors' report on the financial statements	17 - 20
Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Notes to the financial statements	24 - 41

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

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 30 June 2025

Trustees	Oliver Hubbard, Student Trustee (resigned 20 May 2025) Rudra Banerjee, Student Trustee (appointed 27 January 2025) Joseph Cooper, Community Trustee (resigned 23 June 2025) Michael Wigg, Community Trustee Graham Briscoe, Community Trustee Samantha Block, Student Trustee (resigned 9 October 2024) Simran Thapa, Student Trustee Hannah Sketchley, Community Trustee Thomas Wren-Lowry, Community Trustee Niamh Downing, University Trustee (appointed 10 September 2024, resigned 19 June 2025) Molly Davies, President (Student Life) (appointed 1 July 2024) Ali Ghega, Students' Union President (appointed 1 July 2024) Sadia Haleema, President (Academic Life) (appointed 1 July 2024, resigned 30 June 2025) Joseph Butler-Moor, Student Trustee (appointed 1 July 2025) Professor Huxley-Binns, University Trustee (appointed 20 June 2025) Emma Lawrence, Student Trustee (appointed 1 July 2025) Kirsty McDonnell, Student Trustee (appointed 27 January 2025, resigned 6 October 2025) Samuel Newman, Student Trustee (appointed 27 January 2025) Raymond Shuai, Community Trustee (appointed 16 October 2024)
Company registered number	07618194
Charity registered number	1142619
Registered office	Mary Seacole North Holmes Road Canterbury Kent CT1 1QU
Chief executive officer Deputy CEO Head of Business & Development	Ben MacPhee Hannah Alcock Chi Lau
Independent auditors	Kreston Reeves Audit LLP Chartered Accountants Statutory Auditor 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

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

Reference and administrative details of the Charity, its Trustees and advisers (continued)
For the year ended 30 June 2025

Insurers	Endsleigh Quadrangle Imperial Square Cheltenham GL50 1PZ
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Christ Church Students' Union
(A company limited by guarantee)

Trustees' report
For the year ended 30 June 2025

INTRODUCTION

The trustees, who are also directors for the purposes of company law, submit their Annual Report and Financial Statements for the year ended 30 June 2025. In preparing this Report the trustees have complied with the Charities Act (2006), the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005) ('the Charity SORP') and the constitution of Christ Church Students' Union.

The official name of the organisation is Christ Church Students' Union, however, the organisation is also referred to as 'the Union' and 'CCSU'.

STATUS AND ADMINISTRATION

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

STRUCTURE, GOVERNANCE, AND MANAGEMENT

The Union is a membership organisation that is governed by a written constitution and via democratic structures detailed in its constitution. The constitution of the Union is the collective of the major governing document; the Articles of Association, and the minor governing document; the Bye-Laws of Christ Church Students' Union, which were most recently reviewed in June 2024.

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

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

- The Student and University Partnership Agreement;
- The Code of Practice for the Operation of the Students' Union;
- The Data Sharing and Protection Agreement;
- The annual Financial Memorandum; and
- Professional service level agreements covering HR and Facilities.

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

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

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

Trustees' report (continued)
For the year ended 30 June 2025

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

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

INDUCTION AND TRAINING OF TRUSTEES

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

CHARITY GOVERNANCE CODE

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

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

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

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

In January 2022 trustees conducted an in-depth self-assessment exercise against the updated SU Charity Governance Code, which is a tailored version of the Charity Governance Code published by the National Union of Students. This was part of a wider governance review that took place during 2021/22 that also included a review of the sub-committee structure underneath the Board of Trustees, which created the new Charitable Services Sub-Committee and agreed updated Terms of Reference for all four sub-committees. Trustees revisited this self-assessment in January 2023, and again in January 2024.

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

Trustees' report (continued)
For the year ended 30 June 2025

The Union did not review the Charity Governance Code during the year due to the time and focus required for the NUS Quality Students' Unions (QSU) application, submission, and audit.

CHARITY GOVERNANCE CODE

Quality Students' Unions is an assurance framework specifically developed for SUs and run by the National Union of Students. The framework considers the quality, standards, and overall effectiveness of students' unions.

Over the course of 2024/25 a submission with evidence of the Union's work on behalf of and with students in areas such as strategy, governance, communications, services, relationships & partnerships, and student participation was compiled and submitted for review. The process involved critical self-assessment and reflection of the Union's work, which was then scrutinised by external auditors against a number of criteria.

In August 2025 Christ Church Students' Union awarded NUS's Quality Students' Union accreditation.

The twelve descriptors are individually assessed as either 'working towards', 'good', 'Very good', or 'excellent'. Below are the individual audit outcomes:

- Strategy: Excellent
- Relationships and partnerships: Very Good
- Governance: Excellent
- Democracy: Very Good
- People: Excellent
- LEDI: Very Good
- Communication: Good
- Services: Very Good
- Participation: Very Good
- Representation and Campaigns: Very Good
- Sustainability: Good
- Insight and Learning: Very Good

Whilst we are delighted with the outcome we very much believe our work is ongoing - we know that we need to anticipate future challenges and opportunities, embrace change, and continually innovate and evolve, whilst never losing sight of our core ethos of being for students, by students. The Report details a number of areas for further improvement and we will waste no time in reviewing and implementing these.

DATA PROTECTION

The Trustees embraced the introduction of the General Data Protection Regulation (GDPR) which replaced the 1995 Data Protection Directive (Directive 95/46/EC) when it came into force on 25 May 2018, and now the UK GDPR after the UK left the EU in January 2020. Compliance of the regulation is the responsibility of the Data Protection Champion, who is the Head of Business & Development.

SUSTAINABILITY

Christ Church Students' Union has embedded a commitment to sustainability throughout the organisation. This has included:

- Previously gaining 'Excellent' in the NUS Green Impact Award scheme across multiple years;
- Gaining accreditation alongside the University in the NUS Responsible Futures scheme which looks at partnership working between the University and the Students' Union in all aspects of work relating to sustainability;
- Recognising the Climate Emergency by signing the EAUC's Climate Emergency Pledge in 2019.
- Joining the University's 'Climate Emergency Strategy Group'; and
- Joining Canterbury City Council's newly formed 'Climate Change Partnership Board'.

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

Trustees' report (continued)
For the year ended 30 June 2025

RESPONSIBILITIES OF THE TRUSTEES

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

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

Trustees:

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

The Board of Trustees has agreed, and reviews annually, a Democratic Bodies Scheme of Authority and Delegation of Authority which provides a framework for the responsibility and authority of the democratic and management pillars of the organisation. This was last reviewed and approved in June 2025 for the 2025/26 financial year.

The Board of Trustees has four sub-committees:

- **Finance & Risk Sub-Committee**, which has delegated responsibility from the Board of Trustees for ensuring the Union complies with relevant legislation and regulations; acts in accordance with the Union's mission, vision and values; that the Union remains solvent and in sound financial health and analysing and managing the Union's overall risk profile.
- **Charitable Services Sub-Committee**, which has responsibility for and oversight of the Union's charitable services - sports, societies, volunteering, student voice, campaigns, and student events.
- **Appointments Committee**, which has the delegated authority over trustee appointments.
- **Appraisal Committee**, which has delegated authority over the performance management of the Chief Executive Officer.

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

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

Trustees' report (continued)
For the year ended 30 June 2025

During the year there were six Board of Trustees meetings, including the extraordinary meeting in July to approve the Union's annual budget. The attendance record for the main Board of Trustees was:

Trustee Name	Trustee Role	July	Sept	Oct	Jan	May	June	TOTAL
Rudra Banerjee	Student Trustee	N/A	N/A	N/A	Y	Y	N	2/3
Sam Block	Student Trustee	N	N	N	N/A	N/A	N/A	0/3
Graham Briscoe	Community Trustee	N	Y	Y	Y	Y	Y	5/6
Joe Cooper	Community Trustee	Y	Y	Y	Y	N	N	4/5
Molly Davies - Chair	Sabbatical Trustee	Y	Y	Y	Y	Y	Y	6/6
Niamh Downing	University Trustee	N	Y	N	N	N	N/A	1/5
Ali Ghega	Sabbatical Trustee	Y	N	Y	Y	N	Y	4/6
Sadia Haleema	Sabbatical Trustee	Y	Y	Y	Y	Y	N	5/6
Olly Hubbard	Student Trustee	Y	Y	N	N	N	N/A	2/5
Becky Huxley-Binns	University Trustee	N/A	N/A	N/A	N/A	N/A	Y	1/1
Sam Newman	Student Trustee	N/A	N/A	N/A	N/A	N	N	0/2
Kirsty McDonnell	Student Trustee	N/A	N/A	N/A	Y	N	N	1/3
Hannah Sketchley	Community Trustee	N	Y	Y	Y	N	N	3/6
Raymond Shuai	Community Trustee	N/A	N/A	N/A	Y	Y	Y	3/4
Simran Thapa	Student Trustee	N	Y	Y	Y	Y	Y	5/6
Michael Wigg - Deputy Chair	Community Trustee	Y	N	Y	Y	Y	N	4/6
Tom Wren-Lowry	Community Trustee	Y	N	Y	Y	Y	Y	5/6

PUBLIC BENEFIT

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

OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE

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

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

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

Trustees' report (continued)
For the year ended 30 June 2025

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

ACHIEVEMENTS AND PERFORMANCE 2024/25

2024/25 was the second year of the Union's three-year strategic plan: Your Best Student Life 2023-26, which came with refreshed Mission, Vision, Values, and Ambition for the organisation.

Our Mission is your best student life.

Our Vision - is to support and empower every student.

Our Ambition is to play a central and exciting role in the lives of students through inclusive representation, comprehensive support, and student-led opportunities that help individuals shape their experiences and achieve their ambitions, now and in the future.

Our Values - Inclusive, Supportive, Exciting, Dependable, Ambitious, Independent.

This Report has been divided into the five areas of Student Focus in our Your Best Student Life strategy.

KEY PERFORMANCE INDICATORS

Area	Measure(s)	Target	Actual	Variance
Democratic engagement	Voters in leadership elections <i>percentage of direct-taught students</i>	15%	14.83%	+0.83%
	Total attendance at Course Rep training	40%	41.34%	+1.34%
Opportunities participation	Number of societies memberships	500	578	+78
	Number of sports club memberships	500	604	+104
	Give It a Go! attendees	500	c300	-200
Financial Performance	Commercial income to budget	£53,000	£32,697	(£20,303)
	Overall deficit to surplus / (deficit) to budget	(£18,480)	£22,635	£41,115
Satisfaction & Effectiveness	Student Satisfaction - average satisfaction with the Students' Union across the year measured by SLP	45%	43%	-2%
	Employee Satisfaction - average satisfaction across the year measured by OfficeVibe	78%	81%	+3%

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

Trustees' report (continued)
For the year ended 30 June 2025

FIVE STUDENT FOCUSSES

1. Your Course - At the core of what we do is representing and empowering Members to shape their education by providing the spaces where their voices can be heard and amplified to help ensure you receive the best quality education.

- 4,178 votes were cast to elect the 2025/26 Student Leadership Team, which was nearly 15% of eligible voters - the highest percentage turnout since 2017.
- The 2025/26 Student Leadership Elections also saw the highest number of candidates ever.
- The Union organised two Vice Chancellors Q&A events, with one specifically focussed on the University's Transformation Change Programme.
- There were 5 Academic Success Sessions in Medway, including the return of the Postgraduate Shut Up & Write Event.
- 452 Course Reps were recruited, with 185 fully trained.
- We piloted a digital platform, Unitu, to enhance Course Voice and empower Course Reps - this will be rolled-out across the University in 2025/26.
- We co-organised a Canterbury Hustings event for the Kent County Council local elections in May 2025, with over 200 in attendance.

2. Your Wellbeing - Striving to help ensure our Members are healthy, happy, and safe, but also informed and empowered to support others.

- Cost of Living & Learning Crisis work again took precedence:
 - The Union's Mary Seacole Building in Canterbury remained a warm place to socialise, study, and heat & eat for students. In the period September - May there were 34,920 visits, which is over 4,000 more than the previous year.
 - The free hot drinks offered in Mary Seacole continue to be popular, with 8,126 drinks dispensed. This has saved students approximately £18,283. The cost of this service during the year has been covered by the sponsorship deal we have with the Lost Sheep Coffee Company - a local company based in Whitstable.;
 - The Union supported the Student Breakfast Club in Mary Seacole to the tune of £2,243 during the year. This service offers free toast, cereal, or porridge to students from 8:30am - 10:30am and is intended to be an incentive to drive students onto Campus, and to support them with the Cost of Living Crisis. The service is really popular with students, and indeed was very well received by parents at the recent Open Day.
 - The Canterbury Campus Pantry supported 83 students in food crisis with an emergency food parcel.
- The Advice Team supported 499 student cases during the year - from plagiarism to appeals, and career or vocation-ending fitness-to-practice panels
- The 'Don't Burn Out!' campaign included two Puppy Therapy Sessions, Medway Breakfasts, Paint & Pot, two fruit handouts in Augustine House during exam season, and a top tips series on Instagram.
- 200 Wellbeing bags were handed out to students - 50 at Solomans and 150 at Medway

3. Your Self - Higher education has the potential to be transformative for Members at all stages in their lives. It inspires and drives people to look at things how they could be, rather than how they are, to find yourself and find and accept others as they are.

- For One World Week, the annual cultural celebration, activities included a trip to Wildwood where students learnt about sustainability, a Mini Food Fayre, Morris Dancing, and Dhol Drummers performing.
- Free milk and dates were handed out throughout Ramadan in Mary Seacole, providing students with the opportunity to break fast after classes
- The Nepalese society hosted their end of year celebration in Mary Seacole, where they celebrated their achievements and said goodbye to their graduating students.
- The Black History Month Writing Competition saw students submit pieces of writing on 'Reclaiming Narratives'.

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

Trustees' report (continued)
For the year ended 30 June 2025

- Women in Sport campaign - over 50 CCCU female athletes featured in the campaign video for Canterbury Varsity that successfully highlighted and celebrated female athletes in Christ Church Lions.
- International Food Fayre - Food cooked by staff and students from Nigeria, Ghana, Japan, Bangladesh, Sri Lanka, Spain, Cyprus, Poland, Vietnam, Pakistan, Syria, India, Oman, Gibraltar, Uzbekistan, China, Nepal, Slovakia, Germany and the UK.

4. Your Communities - We commit to creating and supporting life-changing student communities, to breaking down barriers that hinder participation, and to actively celebrate diversity.

- As part of a renewed focus on the Medway Campus, during the year there were 19 pop up events at Medway including breakfast clubs, crafternoons, puppies and alpacas.
- Multiple sold out Give It A Go events, connecting 300 of our students to 17 unforgettable experiences.

5. Your Success - We believe that learning extends beyond a course, and we are here to empower Members to gain skills and experiences that prepare them to attain their future career and ambitions.

- At the CCSU Celebrates Awards the Union awarded, 5 Student Reps, 3 Peer Mentors, 5 Ambassadors, 7 GradForcers, 3 Society members and 7 Societies individually, and 60 Volunteers (24 for Bronze / 13 for Silver / 11 for Gold / 5 for Platinum / 6 for Diamond / 1 for Special Recognition). Also, 24 students from across the University were recognised with the Super Student Award.
- Course Reps worked with the University on Assessment Regulations, Interdisciplinary Modules, and the Student Success Modules - work that will positively impact students' experiences for many years to come.
- Canterbury Varsity continued its success and growth, with 36 fixtures across seven days in which over 400 CCCU students competed. In addition, 1,200 watched the men's and women's rugby fixtures and 700 watched the Summer Cricket Varsity at the Spitfire Ground St. Lawrence.
- Christ Church Lions competed in 304 BUCS fixtures plus multiple teams and competitions and local leagues.
- 210 students attended the Sports Federation Awards evening.
- The Golden Apple (student-led teaching) Awards had 198 staff nominees by 419 students.

In terms of student satisfaction with their Students' Union:

- The score for the students' union question in the National Student Survey was 77% for taught students, an increase from 75.5% on last year and above the sector average. The figure for registered students was even higher at 84.6%.
- In the national league table of SU rankings of 140 NSS participants, the Union went from 113th in 2022, to 7th in 2025 (for registered students).
- 43% of students were satisfied with their students' union according to the Union's externally-run survey, which is up from 40% in 2022, but down from the 46% recorded in 2024.

FINANCIAL REVIEW

The accounting deficit for the year was £18,425.
The operating surplus for the year was £22,635.

BASIS OF ACCOUNTING

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

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

Trustees' report (continued)
For the year ended 30 June 2025

GOING CONCERN

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

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

PRINCIPLE FUNDING SOURCES

The majority of the Union's funding is derived from the annual Block Grant from Canterbury Christ Church University. The remainder of the income is from advertising and sponsorships.

FUNDRAISING

The Union's fundraising work concerns Raise and Give (RaG), which is student-led fundraising for other charities. Christ Church Students' Union does not make direct fundraising appeals to members or the general public. Christ Church Students' Union supports the work and objectives of the Fundraising Regulator, however, the vast majority of the Union's income is derived directly from the University and not regulated fundraising and as a consequence, the Union is not affiliated with the Fundraising Regulator as doing so is not in the best interests of members.

EXTERNAL AFFILIATIONS

Under the Education Act (1994) the Union is required to report to its members, on an annual basis, all current external affiliations. As at 30 June 2025 the Union was affiliated to:

Advice UK	£ 387
British Universities and Colleges Sport (BUCS)	£ 6,561
National Council for Voluntary Organisations (included in the NUS Charity affiliation fee)	£ 0
National Union of Students (Charity)	£ 3,816
National Union of Students (UK)	£ 15,265
TOTAL cost of all affiliations in the year	£ 26,029

INCOME AND EXPENDITURE SUMMARY 2024/25

The Union's total income was	£ 977,383
The Union's total expenditure was	£ 995,808
The Union's accounting deficit was	(£ 18,425)
The Union's operating surplus was	£ 22,635

BALANCE SHEET AS OF 30 JUNE 2025

The Union's total reserves were	£ 461,215
This also included designated funds of	£ 298,974
Reserves net of restricted and designated funds were	£ 162,241

Trustees' report (continued)
For the year ended 30 June 2025

RESERVES AND RESERVES POLICY

Christ Church Students' Union holds reserves that are categorised as either 'unrestricted' or 'designated'. The management of the unrestricted reserves is guided by the Reserves Policy, which was reviewed and approved in January 2024.

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

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

The Union considers that a certain level of Cash Reserves should normally be maintained to safeguard the Union against unexpected expenses or short to medium-term shortfall in income. This minimum amount to be designated for the Cash Reserves level will be established as an amount sufficient to maintain ongoing operations for a set period of time, taking into consideration the guaranteed income from the Financial Memorandum with the University applicable at that time. The Cash Reserves serve a dynamic role and will be reviewed and adjusted in response to internal and external changes and taking due consideration of the Union's Risk Register.

The Union's target reserves should ensure there are sufficient Cash Reserves to meet the estimated non-salary expenditure for a minimum period of 12 weeks. Salary costs are excluded from this calculation on the basis that the party liable for payroll expenditure and duties officially falls with the University. For 2024/25, the total budgeted non-pay expenditure was £248k, therefore the Cash Reserves target for the period was £57k.

RISK MANAGEMENT

Trustees have identified the major risks facing the Union and recorded them, and the management of these, in the Union's Risk Register and Dashboard. The Risk Register and Dashboard is actively maintained and reviewed, according to the Risk Management Policy. This was last reviewed and re-approved on 19 May 2025.

The Risk Register and Dashboard actively manage the ten (10) largest perceived risks to the organisation. Risks are graded from 1-5 for likelihood and multiplied by 1-5 for impact. In 2024/25 there were three risks that were considered particularly significant.

1. 'Reduction in Block Grant income' - the financial and political operating context in higher education is extremely challenging. The freeze in tuition fee funding, inflation, and other costs have significantly impacted finances at CCCU, as well as a reduction in direct-taught students. This is at a time when students' expectations have grown, the demand for our services has increased, and our partnership work with the University has expanded. The SU needs to be proactive in these challenges.
2. 'Loss of key staff and service continuity' - Individuals playing key roles within the Union have little or no cover if required due to unforeseen absence, or instances of short notice periods, leaving the Union exposed to loss of continuity for specialisms and services. This risk was heightened year on year due to the necessary and significant reduction in FTE arising from funding cuts.
3. 'Student recruitment' - the student recruitment 'market' continues to be extremely challenging, and for institutions like Christ Church in particular as the expected uptick in 18 year olds entering higher education is not materialising, and changes to international student visas are impacting that aspect of recruitment.

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

Trustees' report (continued)
For the year ended 30 June 2025

REMUNERATION

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

The remuneration of Sabbatical Officers is determined every year after a benchmarking analysis of comparable roles in similar organisations, and a report is presented to the Union Council. The Union Council will then formally recommend a remuneration package to the Board of Trustees for final determination, according to the constitution of the Union and Financial Memorandum. Trustees with a conflict of interest in this decision are excluded from the vote. The Board of Trustees last reviewed the remuneration of Sabbatical Officers in May 2025.

GENDER PAY GAP

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

These calculations include sabbatical officers and were correct as of 31 March 2025. The figures below do not include bonus pay, as the Union does not operate a bonus scheme.

- Women's mean hourly pay was £16.31 and men's was £20.98, meaning by this measure women's earnings were 22% lower than men's. In 2024 this was 9% lower.
- Women's median hourly rate was £14.79 and men's was £17.40, meaning by this measure women's earnings were 15% lower than men's. In 2024 this was 11% lower.

RELATIONSHIP WITH CANTERBURY CHRIST CHURCH UNIVERSITY

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

PLANS FOR FUTURE PERIODS

2025/26 is the final year of Christ Church Students' Union's three-year strategic plan: 'Your Best Student Life 2023-26'. The Plan is comprised of:

- Three Foundations;
- Five Enabling Sub-Strategies; and
- Five areas of Student Focus.

THREE FOUNDATIONS

1. Governance - Students' Unions' are unique organisations operating within a complex and burdensome regulatory framework. Strong and effective governance is an essential bedrock to everything we do. Christ Church SU starts 'Your Best Student Life' with an effective governance model, but this will need to be reviewed during the life of the Strategy to ensure it continues to act as both an enabler of our student-led ethos and our independence, and not a bureaucratic barrier to getting things done.

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

Trustees' report (continued)
For the year ended 30 June 2025

2. Finance - Without well managed finances we can't hope to achieve our ambitions. Christ Church SU has transformed its financial management and position in the last strategic period, which has helped to build confidence in us with both Members and stakeholders. However we, like many universities and SUs, face significant financial uncertainty ahead. We are over-reliant upon the University for funding, and so to help ensure our ambitions are deliverable we need to investigate new areas of income generation and continue to focus on value for money and impact for our Members, and ultimately, the University as our major funder.
3. Partnerships - We can't do everything, and so to succeed for and with our Members we have developed effective partnerships with others to further our Mission and Vision. To help ensure a greater impact, we will need to continue to deepen our partnerships with students to co-create and deliver activity, as well as other values-driven organisations that share our mission to create your best student life. Our major partnership is with Canterbury Christ Church University, and is one of mutuality and respect. As our primary funder and regulator, we must hold ourselves accountable for delivering key aspects of the student experience, demonstrating our impact, our effectiveness and our value. But we also need a relationship that empowers and respects our right to constructively disagree with and challenge the University by advocating for positive changes on behalf of students in a positive and productive way.

FIVE SUB-STRATEGIES

1. People & Culture - Great people help to create a great culture. Christ Church SU should be an aspirational and inclusive employer for values-driven people who actively embrace change and want to support and empower others. We start from a good place, but we can't lose sight that as a small team with a constant churn of staff and sabbatical officers, we need to continue to work at this to succeed in building and maintaining a high-performing team that is reflective of our student membership. Our People & Culture Sub-Strategy details how we will recruit, develop, and retain great people and help to ensure their time with Christ Church SU is exciting and transformative.
2. Insight - Research, evidence, and insight should inform all of our work, drive improvement, empower our people, and deliver and demonstrate impact for students. Our Insight Sub-Strategy details how we move from knowing our Members, to understanding them in a way that helps us to more effectively communicate with, and advocate for, them.
3. Engagement - Our Vision, Mission, and Ambition are about empowering and supporting people. We simply can't do this without effective people engagement. Our Engagement Sub-Strategy details how we will deliver dependable direct and co-created student-led services to meet our ambition of offering at least one thing that excites all students, whilst all the time pushing for even deeper engagement.
4. Communication - Students are busy, and getting our message across is ever more challenging, but it is vital to showcase all we do for, and with, students that can help you get Your Best Student Life. Our Communication Sub-Strategy, drawing upon our Insight and Engagement Sub-Strategies, details how we will move towards engaging, tailored, two-way communication with all students to ensure we are relevant to you. This means ensuring you know what we do with you and for you, why we do it, and to communicate with confidence in your spaces to your preference.
5. Sustainability - Christ Church SU acknowledges the climate emergency and the prevailing inaction on this across society. We also acknowledge that although our impact may be small in this space, we have a moral obligation and therefore determination to act. Our Sustainability Sub-Strategy details how we will take direct action ourselves, to work and influence others, and to educate students on how we all can contribute to the societal changes needed to tackle ecological breakdown.

FIVE STUDENT FOCUSSES

1. Your Course - At the core of what we do is representing and empowering Members to shape their education by providing the spaces where their voices can be heard and amplified to help ensure you receive the best quality education.
2. Your Wellbeing - Striving to help ensure our Members are healthy, happy, and safe, but also informed and empowered to support others.

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

Trustees' report (continued)
For the year ended 30 June 2025

3. Your Self - Higher education has the potential to be transformative for Members at all stages in their lives. It inspires and drives people to look at things how they could be, rather than how they are, to find yourself and find and accept others as they are.
4. Your Communities - We commit to creating and supporting life-changing student communities, to breaking down barriers that hinder participation, and to actively celebrate diversity.
5. Your Success - We believe that learning extends beyond a course, and we are here to empower Members to gain skills and experiences that prepare them to attain their future career and ambitions.

In addition, Student Leadership Team have also adopted the BIG FOUR ambitions for the year:

1. The 'Your SU' campaign.
2. CCSU Community events.
3. Overt academic support.
4. Skills and Employability.

The Union's full 2025/26 operating plan is again hosted dynamically and publicly on Trello for students and stakeholders to view - <https://trello.com/b/8FhuWjyV>.

AUDITORS

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the company on 6 October 2025.

CONCLUSION

The Trustees would like to sincerely thank the members, volunteers, staff, and stakeholders of Christ Church Students' Union, and the governors, SMT, and staff of Canterbury Christ Church University, who all provide an invaluable contribution to the ongoing success and development of the Students' Union and enable us to 'better student life and enrich students' experiences'.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Molly Davies
President (Student Life)
Chair of the Board of Trustees
Date: 13 October 2025

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

Statement of Trustees' responsibilities
For the year ended 30 June 2025

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

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

Opinion

We have audited the financial statements of Christ Church Students' Union (the 'charity') for the year ended 30 June 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves Audit LLP

Chartered Accountants
Statutory Auditor

Canterbury

16 October 2025

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

Statement of financial activities (incorporating income and expenditure account)
For the year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	853,835	853,835	952,243
Charitable activities	4	113,914	113,914	135,390
Investments	5	9,634	9,634	10,400
Total income		977,383	977,383	1,098,033
Expenditure on:				
Raising funds	6	7,455	7,455	18,795
Charitable activities	7	988,353	988,353	1,114,498
Total expenditure		995,808	995,808	1,133,293
Net movement in funds		(18,425)	(18,425)	(35,260)
Reconciliation of funds:				
Total funds brought forward		479,640	479,640	514,900
Net movement in funds		(18,425)	(18,425)	(35,260)
Total funds carried forward		461,215	461,215	479,640

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

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

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

Balance sheet
As at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	224,511	260,895
Current assets			
Debtors	13	27,496	25,236
Cash at bank and in hand		339,256	372,811
		366,752	398,047
Current liabilities			
Creditors: amounts falling due within one year	14	(130,048)	(179,302)
Net current assets		236,704	218,745
Total net assets		461,215	479,640
Charity funds			
Restricted funds	15	-	-
Unrestricted funds			
Designated funds	15	298,974	340,034
General funds	15	162,241	139,606
Total unrestricted funds	15	461,215	479,640
Total funds		461,215	479,640

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

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

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



Molly Davies
Chair of the Board of Trustees
Date: 13 October 2025

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

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

Statement of cash flows
For the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(40,948)	4,537
Cash flows from investing activities		
Dividends, interests and rents from investments	9,634	10,400
Purchase of tangible fixed assets	(2,241)	(265,004)
Net cash provided by/(used in) investing activities	7,393	(254,604)
Change in cash and cash equivalents in the year	(33,555)	(250,067)
Cash and cash equivalents at the beginning of the year	372,811	622,878
Cash and cash equivalents at the end of the year	339,256	372,811

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

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

Notes to the financial statements
For the year ended 30 June 2025

1. General information

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

The charity's registered office is Mary Seacole, North Holmes Road, Canterbury, Kent, CT1 1QU.

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

The charity's functional currency is Pounds Sterling.

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

2.2 Going Concern

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

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

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

Notes to the financial statements
For the year ended 30 June 2025

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

2.4 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

Notes to the financial statements
For the year ended 30 June 2025

2. Accounting policies (continued)

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following basis:

Property improvements	-	10% on cost per annum
Plant and machinery	-	20% on cost per annum
Fixtures and fittings	-	10% on cost per annum
Office equipment	-	25% on cost per annum

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

Notes to the financial statements
For the year ended 30 June 2025

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

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

2.13 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants			
Block grant	797,657	797,657	900,883
Benefit in Kind	56,178	56,178	51,360
Total 2025	<u>853,835</u>	<u>853,835</u>	<u>952,243</u>
Total 2024	<u>952,243</u>	<u>952,243</u>	

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

Notes to the financial statements
For the year ended 30 June 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	8,630	8,630	14,129
Membership Income - Sport	37,430	37,430	36,499
Membership Income - Societies	25,994	25,994	41,460
Marketing Income	32,697	32,697	31,393
Miscellaneous Income	9,163	9,163	11,909
Total 2025	113,914	113,914	135,390
Total 2024	135,390	135,390	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest receivable	9,634	9,634	10,400
Total 2024	10,400	10,400	

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

Notes to the financial statements
For the year ended 30 June 2025

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
RAG Funds	7,455	7,455	18,795
Total 2024	18,795	18,795	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Student Representation	886,681	886,681	989,747
Student Activities	75,759	75,759	87,164
Student Events	25,913	25,913	37,587
	988,353	988,353	1,114,498
Total 2024	1,114,498	1,114,498	

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

Notes to the financial statements
For the year ended 30 June 2025

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Student Representation	619,965	266,716	886,681	989,747
Sport	75,759	-	75,759	87,164
Societies	25,913	-	25,913	37,587
	<u>721,637</u>	<u>266,716</u>	<u>988,353</u>	<u>1,114,498</u>
Total 2024	<u>811,839</u>	<u>302,659</u>	<u>1,114,498</u>	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	581,866	638,806
Other direct cost	139,771	173,033
	<u>721,637</u>	<u>811,839</u>

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

Notes to the financial statements
For the year ended 30 June 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Advertising, Sales and Marketing	47,022	33,144
Vehicles, Travel, and Staff Costs	14,258	17,875
Establishment Costs	110,989	105,080
Office Costs	18,938	46,051
Facilities and IT	7,310	11,355
Governance	68,199	89,154
	266,716	302,659

9. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	13,000	11,230

10. Staff costs

	2025 £	2024 £
Wages and salaries	472,761	515,201
Social security costs	41,379	45,328
Other pension costs	67,726	78,277
	581,866	638,806

During the year £27,069 was paid in redundancy costs before the balance sheet date.

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

Notes to the financial statements
For the year ended 30 June 2025

10. Staff costs (continued)

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

	2025	2024
	No.	No.
Student Activities	4	3
Student Representatives	6	8
Clerical & Admin	2	5
	12	16

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

	2025	2024
	No.	No.
In the band £60,001 - £70,000	1	1

11. Trustees' remuneration and expenses

During the year, Trustees received remuneration amounting to £75,830 (2024: £85,562). Trustees, who are employed as sabbatical officers are remunerated in their roles as sabbatical officers.

During the year, no Trustees received any benefits in kind (2024: £NIL).

		2025	2024
		£	£
Max Elvin	Remuneration	-	25,598
	Pension contributions paid	-	4,295
Inés Abella Romero	Remuneration	-	25,189
	Pension contributions paid	-	2,113
Alice Lundy	Remuneration	-	14,990
	Pension contributions paid	-	2,585
Thomas Abbott	Remuneration	-	19,786
	Pension contributions paid	-	3,429
Molly Davies	Remuneration	25,678	-
	Pension contributions paid	4,814	-
Ali Ghega	Remuneration	25,174	-
Sadiah Haleema	Remuneration	24,978	-
	Pension contributions paid	2,312	-

During the year ended 30 June 2025, expenses totalling £1,917 were reimbursed or paid directly to 8 Trustees (2024 - £1,654 to 12 Trustees).

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

Notes to the financial statements
For the year ended 30 June 2025

12. Tangible fixed assets

	Property improvements £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 July 2024	156,564	13,080	135,975	52,220	357,839
Additions	-	-	-	2,241	2,241
At 30 June 2025	<u>156,564</u>	<u>13,080</u>	<u>135,975</u>	<u>54,461</u>	<u>360,080</u>
Depreciation					
At 1 July 2024	49,867	2,180	11,330	33,567	96,944
Charge for the year	11,864	2,616	13,597	10,548	38,625
At 30 June 2025	<u>61,731</u>	<u>4,796</u>	<u>24,927</u>	<u>44,115</u>	<u>135,569</u>
Net book value					
At 30 June 2025	<u>94,833</u>	<u>8,284</u>	<u>111,048</u>	<u>10,346</u>	<u>224,511</u>
At 30 June 2024	<u>106,697</u>	<u>10,900</u>	<u>124,645</u>	<u>18,653</u>	<u>260,895</u>

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	11,655	9,650
Other debtors	9,691	8,280
Prepayments and accrued income	6,150	7,306
	<u>27,496</u>	<u>25,236</u>

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

Notes to the financial statements
For the year ended 30 June 2025

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	61,920	102,402
Accruals and deferred income	68,128	76,900
	<u>130,048</u>	<u>179,302</u>
	<u>130,048</u>	<u>179,302</u>
	2025 £	2024 £
Accruals and deferred income		
Deferred income at 1 July 2024	1,000	2,567
Resources deferred during the year	2,146	1,000
Amounts released from previous periods	(1,000)	(2,567)
	<u>2,146</u>	<u>1,000</u>
	<u>2,146</u>	<u>1,000</u>

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

Notes to the financial statements
For the year ended 30 June 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
Designated funds					
Fixed assets	260,895	-	-	(36,384)	224,511
Club & Societies	63,598	63,424	(67,151)	-	59,871
Lucy Bannister	5,494	-	-	-	5,494
RAG	4,068	7,432	(6,516)	-	4,984
Opportunities Hardship Fund	5,053	-	(939)	-	4,114
Success Fund	926	-	(926)	-	-
	<u>340,034</u>	<u>70,856</u>	<u>(75,532)</u>	<u>(36,384)</u>	<u>298,974</u>
	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
General funds					
General Funds	139,606	906,527	(920,276)	36,384	162,241
	<u>139,606</u>	<u>906,527</u>	<u>(920,276)</u>	<u>36,384</u>	<u>162,241</u>
Total Unrestricted funds	<u>479,640</u>	<u>977,383</u>	<u>(995,808)</u>	<u>-</u>	<u>461,215</u>

Notes to the financial statements
For the year ended 30 June 2025

15. Statement of funds (continued)

Clubs and societies

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

Lucy Bannister

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

RAG funds

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

NaSFA

Funds held on behalf of the National Student Fundraising Association.

Opportunities Hardship

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

Success Fund

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

Student Hub

A strategic priority for the Students' Union for a number of years has been to move Union Staff and the office to the main Canterbury Campus, in recognition that the Union can be more effective at achieving stated charitable objects by being closer to the membership.

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

Notes to the financial statements
For the year ended 30 June 2025

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
Designated funds					
Fixed assets	33,375	-	-	227,520	260,895
Club & Societies	69,127	77,959	(83,488)	-	63,598
Lucy Bannister	2,490	3,004	-	-	5,494
RAG	12,805	4,728	(13,465)	-	4,068
NaSFA	48	-	(48)	-	-
Opportunities Hardship Fund	2,234	5,456	(2,637)	-	5,053
Success Fund	2,158	-	(1,232)	-	926
Student Hub	244,405	-	-	(244,405)	-
	<u>366,642</u>	<u>91,147</u>	<u>(100,870)</u>	<u>(16,885)</u>	<u>340,034</u>
	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
General funds					
General Funds	148,258	1,006,886	(1,032,423)	16,885	139,606
	<u>148,258</u>	<u>1,006,886</u>	<u>(1,032,423)</u>	<u>16,885</u>	<u>139,606</u>
Total Unrestricted funds	<u>514,900</u>	<u>1,098,033</u>	<u>(1,133,293)</u>	<u>-</u>	<u>479,640</u>

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

Notes to the financial statements
For the year ended 30 June 2025

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Designated funds	340,034	70,856	(75,532)	(36,384)	298,974
General funds	139,606	906,527	(920,276)	36,384	162,241
	<u>479,640</u>	<u>977,383</u>	<u>(995,808)</u>	<u>-</u>	<u>461,215</u>

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Designated funds	366,642	91,147	(100,870)	(16,885)	340,034
General funds	148,258	1,006,886	(1,032,423)	16,885	139,606
	<u>514,900</u>	<u>1,098,033</u>	<u>(1,133,293)</u>	<u>-</u>	<u>479,640</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	224,511	224,511
Current assets	366,752	366,752
Creditors due within one year	(130,048)	(130,048)
Total	<u>461,215</u>	<u>461,215</u>

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

Notes to the financial statements
For the year ended 30 June 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	260,895	260,895
Current assets	398,047	398,047
Creditors due within one year	(179,302)	(179,302)
Total	479,640	479,640

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

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(18,425)	(35,260)
Adjustments for:		
Depreciation charges	38,625	37,484
Dividends, interests and rents from investments	(9,634)	(10,400)
Decrease/(increase) in debtors	(2,260)	47,631
Decrease in creditors	(49,254)	(34,918)
Net cash provided by/(used in) operating activities	(40,948)	4,537

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	339,256	372,811
Total cash and cash equivalents	339,256	372,811

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

Notes to the financial statements
For the year ended 30 June 2025

20. Analysis of changes in net debt

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash at bank and in hand	372,811	(33,555)	339,256
	<u>372,811</u>	<u>(33,555)</u>	<u>339,256</u>

21. Pension commitments

As employees of Canterbury Christ Church University the pension costs relate to pension recharges by the University to the Charity and amounted to £67,726 (2024 - 78,277) The Union is not the admitted member of the defined benefit scheme and the Charity has no liability for the scheme. As a result there is £Nil (2024 - £Nil) amounts payable to the fund at the balance sheet date.

22. Operating lease commitments

The charity's property is the subject of an operating lease between the Charity and Canterbury Christ Church University at a nominal rent of £1 per year. The value of this is considered to be £56,178 (2024: £51,360) and is recognised in the income as a benefit in kind.

The Charity had no commitments under non-cancellable operating leases at 30 June 2025.

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

Notes to the financial statements
For the year ended 30 June 2025

23. Related party transactions

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

Christ Church Students' Union is in receipt of a Block Grant of £797,657 (2024: £900,883) and in-kind support to the value of £56,178 (2024: £51,360) for accommodation from Canterbury Christ Church University. Canterbury Christ Church University also reimbursed expenditure incurred by Christ Church Students' Union totalling £2,000 (2024: £Nil) and provided other support totalling £1,139 (2024: £Nil). In accordance with Charities SORP 2015 the value of buildings and services are determined at market value. Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £572,585 (2024: £663,783). The balance due to the Canterbury Christ Church University at the balance sheet date was £82,686 (2024: £149,985). Additionally, the Charity has charged Canterbury Christ Church University expenses incurred on their behalf, in relation to sports activities, total amount of £Nil (2024: £Nil). The balance due from Canterbury Christ Church University at the balance sheet date is £450 (2024: £7,884).

Key management personnel that served in the year was considered to be those included in the reference and administrative details on page 1 and Sabbatical Officers. The aggregate amount of contractual benefits paid to these individuals, including pension contributions and National Insurance Contributions, during the year was £296,355 (2024: £304,070).

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

24. Controlling party

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

Accounts

Registered number: 07618194
Charity number: 1142619

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

Trustees' report and financial statements

For the year ended 30 June 2024

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

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1 - 2
Trustees' report	3 - 14
Trustees' responsibilities statement	15
Independent auditors' report on the financial statements	16 - 19
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23 - 40

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

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 30 June 2024

Trustees	Alice Lundy, Students' Union President (appointed 1 July 2023, resigned 9 February 2024) Oliver Hubbard, Student Trustee (appointed 7 March 2024) John Adams, Community Trustee (resigned 23 October 2023) Joseph Cooper, Community Trustee Michael Wigg, Community Trustee Thomas Abbott, Community Trustee (appointed 1 July 2023, resigned 19 April 2024) Graham Briscoe, Community Trustee Inés Abella Romero, Student Trustee (resigned 30 June 2024) Oliver King, Student Trustee (resigned 20 March 2024) Samantha Block, Student Trustee Marthijs Reeves, Student Trustee (resigned 24 January 2024) Simran Thapa, Student Trustee (appointed 17 April 2024) Udel William, Student Trustee (resigned 30 October 2023) Max Elvin, Student Trustee (resigned 30 June 2024) Hannah Sketchley, Community Trustee (appointed 15 May 2024) Thomas Wren-Lowry, Community Trustee (appointed 20 May 2024) Niamh Downing, University Trustee (appointed 1 July 2024) Molly Davies, Student Trustee (appointed 1 July 2024) Ali Ghega, Students' Union President (appointed 1 July 2024) Sadia Haleema, Student Trustee (appointed 1 July 2024) Professor Alison Honour, University Trustee (resigned 30 June 2024)
Company registered number	07618194
Charity registered number	1142619
Registered office	Mary Seacole North Holmes Road Canterbury Kent CT1 1QU
Chief executive officer Deputy CEO Head of Business & Development	Ben MacPhee Hannah Alcock Chi Lau
Independent auditors	Kreston Reeves LLP Chartered Accountants Statutory Auditor 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

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

Reference and administrative details of the Charity, its Trustees and advisers (continued)
For the year ended 30 June 2024

Insurers	Endsleigh Quadrangle Imperial Square Cheltenham GL50 1PZ
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Christ Church Students' Union
(A company limited by guarantee)

Trustees' report
For the year ended 30 June 2024

INTRODUCTION

The trustees, who are also directors for the purposes of company law, submit their Annual Report and Financial Statements for the year ended 30 June 2024. In preparing this Report the trustees have complied with the Charities Act (2006), the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005) ('the Charity SORP') and the constitution of Christ Church Students' Union.

The official name of the organisation is Christ Church Students' Union, however, the organisation is also referred to as 'the Union' and 'CCSU'.

STATUS AND ADMINISTRATION

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

STRUCTURE, GOVERNANCE, AND MANAGEMENT

The Union is a membership organisation that is governed by a written constitution and via democratic structures detailed in its constitution. The constitution of the Union is the collective of the major governing document; the Articles of Association, and the minor governing document; the Bye-Laws of Christ Church Students' Union, which were most recently reviewed in June 2024.

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

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

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

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

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

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

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

Trustees' report (continued)
For the year ended 30 June 2024

INDUCTION AND TRAINING OF TRUSTEES

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

CHARITY GOVERNANCE CODE

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

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

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

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

In January 2022 trustees conducted an in-depth self-assessment exercise against the updated SU Charity Governance Code, which is a tailored version of the Charity Governance Code published by the National Union of Students. This was part of a wider governance review that took place during 2021/22 that also included a review of the sub-committee structure underneath the Board of Trustees, which created the new Charitable Services Sub-Committee and agreed updated Terms of Reference for all four sub-committees. Trustees revisited this self-assessment in January 2023, and again in January 2024.

DATA PROTECTION

The Trustees embraced the introduction of the General Data Protection Regulation (GDPR) which replaced the 1995 Data Protection Directive (Directive 95/46/EC) when it came into force on 25 May 2018, and now the UK GDPR after the UK left the EU in January 2020. Compliance of the regulation is the responsibility of the Data Protection Champion, who is the Head of Business & Development.

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

Trustees' report (continued)
For the year ended 30 June 2024

SUSTAINABILITY

Christ Church Students' Union has embedded a commitment to sustainability throughout the organisation. This has included:

- Previously gaining 'Excellent' in the NUS Green Impact Award scheme across multiple years;
- Gaining accreditation alongside the University in the NUS Responsible Futures scheme which looks at partnership working between the University and the Students' Union in all aspects of work relating to sustainability;
- Recognising the Climate Emergency by signing the EAUC's Climate Emergency Pledge in 2019.
- Joining the University's 'Climate Emergency Strategy Group'; and
- Joining Canterbury City Council's newly formed 'Climate Change Partnership Board'.

RESPONSIBILITIES OF THE TRUSTEES

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

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

Trustees:

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

The Board of Trustees has agreed, and reviews annually, a Democratic Bodies Scheme of Authority and Delegation of Authority which provides a framework for the responsibility and authority of the democratic and management pillars of the organisation. This was last reviewed and approved in June 2024 for the 2024/25 financial year.

The Board of Trustees has four sub-committees:

- **Finance & Risk Sub-Committee**, which has delegated responsibility from the Board of Trustees for ensuring the Union complies with relevant legislation and regulations; acts in accordance with the Union's mission, vision and values; that the Union remains solvent and in sound financial health and analysing and managing the Union's overall risk profile.
- **Charitable Services Sub-Committee**, which has responsibility for and oversight of the Union's charitable services - sports, societies, volunteering, student voice, campaigns, and student events.
- **Appointments Committee**, which has the delegated authority over trustee appointments.
- **Appraisal Committee**, which has delegated authority over the performance management of the Chief Executive Officer.

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

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

Trustees' report (continued)
For the year ended 30 June 2024

Trustee Name	Trustee Role	Oct	Jan	May	Jun	TOTAL
Thomas Abbott	Sabbatical Trustee	N	Y	N/A	N/A	1/2
John Adams - <i>Dep Chair</i>	Community Trustee	Y	N/A	N/A	N/A	1/1
Sam Block	Student Trustee	Y	Y	N	Y	3/4
Graham Briscoe	Community Trustee	N	Y	Y	Y	3/4
Joe Cooper	Community Trustee	Y	Y	N	N	2/4
Max Elvin - <i>Chair</i>	Sabbatical Trustee	Y	Y	Y	Y	4/4
Alison Honour	University Trustee	N	N	N/A	N/A	0/2
Oliver Hubbard	Student Trustee	N/A	N/A	Y	Y	2/2
Oliver King	Student Trustee	Y	N	N/A	N/A	1/2
Alice Lundy	Sabbatical Trustee	N	Y	N/A	N/A	1/2
Niamh Downing	University Trustee	N/A	N/A	N	N	0/2
Inés Abella Romero	Sabbatical Trustee	Y	Y	Y	Y	4/4
Marthijis Reeves	Student Trustee	Y	N/A	N/A	N/A	1/1
Hannah Sketchley	Community Trustee	N/A	N/A	Y	N	1/2
Simran Thapa	Student Trustee	N/A	N/A	Y	N	1/2
Michael Wigg	Community Trustee	Y	Y	Y	N	3/4
Udel William	Student Trustee	N	N/A	N/A	N/A	0/1
Thomas Wren-Lowry	Community Trustee	N/A	N/A	Y	N	1/2

PUBLIC BENEFIT

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

OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE

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

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

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

Our Vision - "to support and empower every student"

Our Mission - "your best student life"

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

Trustees' report (continued)
For the year ended 30 June 2024

Our Ambition - "to play a central and exciting role in the lives of students through inclusive representation, comprehensive support, and student-led opportunities that help individuals shape their experiences and achieve their ambitions, now and in the future".

Our Values - Inclusive, Supportive, Exciting, Dependable, Ambitious, Independent.

ACHIEVEMENTS AND PERFORMANCE 2023/24

2023/24 was the first year of the Union's three -year strategic plan: Your Best Student Life 2023-26, which came with refreshed Mission, Vision, Values, and Ambition for the organisation.

Our Mission is your best student life.

Our Vision - is to support and empower every student.

Our Ambition is to play a central and exciting role in the lives of students through inclusive representation, comprehensive support, and student-led opportunities that help individuals shape their experiences and achieve their ambitions, now and in the future.

Our Values - Inclusive, Supportive, Exciting, Dependable, Ambitious, Independent.

This Report has been divided into the five areas of Student Focus in our Your Best Student Life strategy.

KEY PERFORMANCE INDICATORS

The KPIs were set in 2019 at the beginning of the previous strategy, and therefore, the student engagement ambitions were reflective of expected participation pre-pandemic.

Area	Measure(s)	Target	Actual	Variance
Democratic engagement	Voters in leadership elections <i>percentage of direct-taught students</i>	10%	14%	4%
	Total attendance at Course Rep training	35%	28%	(7%)
Opportunities participation	Number of societies memberships	1,100	800	(300)
	Number of sports club memberships	960	782	(178)
	Give It a Go! attendees	1,000	629	(371)
Financial Performance	Commercial income to budget	£42,000	£32,649	£(9,351)
	Overall surplus to budget	(£21,243)	£11,949	£33,192
Satisfaction & Effectiveness	Student Satisfaction - average satisfaction with the Students' Union across the year measured by SLP	45%	46%	1%
	Employee Satisfaction - average satisfaction across the year measured by OfficeVibe	78%	80%	2%

*This represents the average satisfaction during the year

Trustees' report (continued)
For the year ended 30 June 2024

FIVE STUDENT FOCUSSES

1. Your Course - At the core of what we do is representing and empowering Members to shape their education by providing the spaces where their voices can be heard and amplified to help ensure you receive the best quality education.

- 3,716 votes were cast to elect the 2024/25 new look Student Leadership Team, which was 315 up year on year, in spite of one position less to vote for.
- We focussed on our campaigning activity, with multiple successful campaigns: Got Enough on your Plate (300+ students in attendance), Varsity BEM Campaign, The Academic Support campaign (200+ students), Men's Mental health campaign (400+ students), and a Consent campaign.
- The Vice Chancellors Q&A event had over 100 attendees - questions were asked by students resulting in the VC taking action to provide students with more in-person support with IT, Finance, Visas.
- The Student Voice Awards had 203 Nominations for 40 awards in 17 different categories.
- We co-organised a Canterbury Hustings event for the General Election in June 2024, with over 200 in attendance. The event was also live streamed by KMTV and covered by Kent Online.

2. Your Wellbeing - Striving to help ensure our Members are healthy, happy, and safe, but also informed and empowered to support others.

- Cour Cost of Living & Learning Crisis work again took precedence:
 - The opening of the New SU in Canterbury as a 'warm bank';
 - 6,640 hot drinks were given away from our free coffee machine, saving students over £11k;
 - 817 free meals from the Canterbury Campus Pantry; and
 - the free Student Breakfast Club from January 2024 supported hundreds of students with free daily food.
- The Union secured agreement from the University to fund free sanitary products across university toilets in Canterbury and Medway as part of our Period Dignity campaign.
- Stressless - Over 60 Hot chocolates given out, 60 Twix bars, 80 cupcakes, 80 bananas, 70 easy peelers, 60 Apples, and 30 pears given out to support students during exams.

3. Your Self - Higher education has the potential to be transformative for Members at all stages in their lives. It inspires and drives people to look at things how they could be, rather than how they are, to find yourself and find and accept others as they are.

- International Poetry night- which saw students from China, Iran, Pakistan and the UK reciting poetry in their languages.
- Mini Food Fayre - Dishes cooked by students from all over the world which included: America, Uzbekistan, Morocco, Nigeria, UK, Nepal and Japan.
- International Food Fayre - Food cooked by staff and students from Nigeria, Ghana, Japan, Bangladesh, Sri Lanka, Spain, Cyprus, Poland, Vietnam, Pakistan, Syria, India, Oman, Gibraltar, Uzbekistan, China, Nepal, Slovakia, Germany and the UK.

4. Your Communities - We commit to creating and supporting life-changing student communities, to breaking down barriers that hinder participation, and to actively celebrate diversity.

- 60% of students agreed that they feel part of a community of staff and students, the highest ever score since we started asking in 2019.
- The new Students' Union building opened on Thursday 14th September 2023 - made possible by a £750k investment by the University and a £250k investment by the Students' Union. We had 30,628 visits to the SU building during the year.

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

Trustees' report (continued)
For the year ended 30 June 2024

- Eco-hope day hosted by the Students' Union providing students with the opportunity to grab free clothing, and upcycle old items, cleared of over 200 items of free clothing.
 - Canterbury Varsity - over 3,000+ attendees across a week of 35 varsity fixtures. Rugby had over 1,400+ attendees, Football 1,000+, Basketball and Volleyball 400+, and Netball 700+.
 - £4,300 spent providing Access to Opportunities, ensuring that cost is not a barrier to joining sports clubs and societies.
5. Your Success - We believe that learning extends beyond a course, and we are here to empower Members to gain skills and experiences that prepare them to attain their future career and ambitions.
- 24 teams in BUCS, 5 were promoted, Women's Rugby Cup winners, and Men's Cricket were 4th in the country.
 - The Union launch a new high fun, low commitment event series designed to create an support student belonging and friendships called Give it a Go!
 - There were trips across Kent and London provided by the scheme which included Wildwood Trust Kent, Dover Castle, Leeds Castle, Howletts Wild Animal Park and Hyde Park Winter Wonderland - a total of 293 attendees.
 - There were dozens of local events in the New SU such as craftivism and poetry.
 - In total, there were at least 629 participants in Give it a Go!
 - To demonstrate our commitment to the Climate Crisis, the Union Team spent a day volunteering at Wildwood Kent.
 - The Golden Apple (student-led teaching) Awards had 138 staff nominees, and 11 Awards given out in 8 different categories at an event attended by over 100 students and University staff.

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

Trustees' report (continued)
For the year ended 30 June 2024

FINANCIAL REVIEW

The accounting deficit for the year was £35,260.

The operating surplus for the year was £11,949.

BASIS OF ACCOUNTING

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

GOING CONCERN

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

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

PRINCIPLE FUNDING SOURCES

The majority of the Union's funding is derived from the annual Block Grant from Canterbury Christ Church University. The remainder of the income is from advertising and sponsorships.

FUNDRAISING

The Union's fundraising work concerns Raise and Give (RaG), which is student-led fundraising for other charities. Christ Church Students' Union does not make direct fundraising appeals to members or the general public. Christ Church Students' Union supports the work and objectives of the Fundraising Regulator, however, the vast majority of the Union's income is derived directly from the University and not regulated fundraising and as a consequence, the Union is not affiliated with the Fundraising Regulator as doing so is not in the best interests of members.

INCOME AND EXPENDITURE SUMMARY 2023/24

The Union's total income was	£1,080,651
The Union's total expenditure was	£1,115,911
The Union's accounting deficit was	(£35,260)
The Union's operating surplus was	£11,949

BALANCE SHEET AS OF 30 JUNE 2024

The Union's total reserves were	£479,640
This also included designated funds of	£340,034
Reserves net of restricted and designated funds were	£139,606

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

Trustees' report (continued)
For the year ended 30 June 2024

EXTERNAL AFFILIATIONS

Under the Education Act (1994) the Union is required to report to its members, on an annual basis, all current external affiliations. As at 30 June 2024 the Union was affiliated to:

British Universities and Colleges Sport (BUCS)	£7,589
National Council for Voluntary Organisations (included in the NUS Charity affiliation fee)	£0
National Union of Students (Charity)	£3,440
National Union of Students (UK)	£13,758
TOTAL cost of all affiliations in the year	£24,787

RESERVES AND RESERVES POLICY

Christ Church Students' Union holds reserves that are categorised as either 'unrestricted' or 'designated'. The management of the unrestricted reserves is guided by the Reserves Policy, which was reviewed and approved in January 2024.

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

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

The Union considers that a certain level of Cash Reserves should normally be maintained to safeguard the Union against unexpected expenses or short to medium-term shortfall in income. This minimum amount to be designated for the Cash Reserves level will be established as an amount sufficient to maintain ongoing operations for a set period of time, taking into consideration the guaranteed income from the Financial Memorandum with the University applicable at that time. The Cash Reserves serve a dynamic role and will be reviewed and adjusted in response to internal and external changes and taking due consideration of the Union's Risk Register.

The Union's target reserves should ensure there are sufficient Cash Reserves to meet the estimated non-salary expenditure for a minimum period of 12 weeks. Salary costs are excluded from this calculation on the basis that the party liable for payroll expenditure and duties officially falls with the University. For 2023/24, the total budgeted expenditure is £980k with approximately £660k salary costs. The Cash Reserves target for the above-referenced period is therefore £74k.

Trustees' report (continued)
For the year ended 30 June 2024

RISK MANAGEMENT

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

The Risk Register and Dashboard actively manage the ten (10) largest perceived risks to the organisation. Risks are graded from 1-5 for likelihood and multiplied by 1-5 for impact. In 2023/24 there were three risks that were considered particularly significant.

1. 'Reduction in Block Grant income' - the financial and political operating context in higher education is extremely challenging. The freeze in tuition fee funding, inflation, and other costs have significantly impacted finances at CCCU, as well as a reduction in direct-taught students. This is at a time when students' expectations have grown, the demand for our services has increased, and our partnership work with the University has expanded. The SU needs to be proactive in these challenges.
2. 'Inflation' - the Union, like many organisations, had to actively manage the impact of inflation upon the organisation, and pay and on-cost inflation in particular.'
3. 'Student recruitment' - the student recruitment 'market' continues to be extremely challenging, and for institutions like Christ Church in particular as the expected uptick in 18 year olds entering higher education is not materialising, and changes to international student visas are impacting that aspect of recruitment. direct-taught students at Christ Church have reduced by around 15% in the past four years, with the resulting financial impact.

REMUNERATION

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

The remuneration of Sabbatical Officers is determined every year after a benchmarking analysis of comparable roles in similar organisations, and a report is presented to the Union Council. The Union Council will then formally recommend a remuneration package to the Board of Trustees for final determination, according to the constitution of the Union and Financial Memorandum. Trustees with a conflict of interest in this decision are excluded from the vote. The Board of Trustees last reviewed the remuneration of Sabbatical Officers in May 2024.

After being initiated in 2021/22, a project to explore the feasibility of the Union becoming a direct employer of new staff, and the TUPE of existing staff from the University, concluded with an active decision not to proceed in 2023. However, this decision is expected to be reevaluated in 2024/25.

GENDER PAY GAP

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

These calculations include sabbatical officers and were correct as of 31 March 2024. The figures below do not include bonus pay, as the Union does not operate a bonus scheme.

- Women's mean hourly pay was £15.53 and men's was £17.39, meaning by this measure women's earnings were 9% lower than men's. In 2023 this was also 9% lower.
- Women's median hourly rate was £14.51 and men's was £13.07, meaning by this measure women's earnings were 11% higher than men's. In 2023 this was 8% lower.

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

Trustees' report (continued)
For the year ended 30 June 2024

RELATIONSHIP WITH CANTERBURY CHRIST CHURCH UNIVERSITY

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

PLANS FOR FUTURE PERIODS

2024/25 is the second year of Christ Church Students' Union's three-year strategic plan: 'Your Best Student Life 2023-26'. The Plan is comprised of:

- Three Foundations;
- Five Enabling Sub-Strategies; and
- Five areas of Student Focus.

THREE FOUNDATIONS

1. Governance - Students' Unions' are unique organisations operating within a complex and burdensome regulatory framework. Strong and effective governance is an essential bedrock to everything we do. Christ Church SU starts 'Your Best Student Life' with an effective governance model, but this will need to be reviewed during the life of the Strategy to ensure it continues to act as both an enabler of our student-led ethos and our independence, and not a bureaucratic barrier to getting things done.
2. Finance - Without well managed finances we can't hope to achieve our ambitions. Christ Church SU has transformed its financial management and position in the last strategic period, which has helped to build confidence in us with both Members and stakeholders. However we, like many universities and SUs, face significant financial uncertainty ahead. We are over-reliant upon the University for funding, and so to help ensure our ambitions are deliverable we need to investigate new areas of income generation and continue to focus on value for money and impact for our Members, and ultimately, the University as our major funder.
3. Partnerships - We can't do everything, and so to succeed for and with our Members we have developed effective partnerships with others to further our Mission and Vision. To help ensure a greater impact, we will need to continue to deepen our partnerships with students to co-create and deliver activity, as well as other values-driven organisations that share our mission to create your best student life. Our major partnership is with Canterbury Christ Church University, and is one of mutuality and respect. As our primary funder and regulator, we must hold ourselves accountable for delivering key aspects of the student experience, demonstrating our impact, our effectiveness and our value. But we also need a relationship that empowers and respects our right to constructively disagree with and challenge the University by advocating for positive changes on behalf of students in a positive and productive way.

FIVE SUB-STRATEGIES

1. People & Culture - Great people help to create a great culture. Christ Church SU should be an aspirational and inclusive employer for values-driven people who actively embrace change and want to support and empower others. We start from a good place, but we can't lose sight that as a small team with a constant churn of staff and sabbatical officers, we need to continue to work at this to succeed in building and maintaining a high-performing team that is reflective of our student membership. Our People & Culture Sub-Strategy details how we will recruit, develop, and retain great people and help to ensure their time with Christ Church SU is exciting and transformative.
2. Insight - Research, evidence, and insight should inform all of our work, drive improvement, empower our people, and deliver and demonstrate impact for students. Our Insight Sub-Strategy details how we move from knowing our Members, to understanding them in a way that helps us to more effectively communicate with, and advocate for, them.
3. Engagement - Our Vision, Mission, and Ambition are about empowering and supporting people. We simply can't do this without effective people engagement. Our Engagement Sub-Strategy details how we will deliver dependable direct and co-created student-led services to meet our ambition of offering at least one thing that excites all students, whilst all the time pushing for even deeper engagement.

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

Trustees' report (continued)
For the year ended 30 June 2024

4. Communication - Students are busy, and getting our message across is ever more challenging, but it is vital to showcase all we do for, and with, students that can help you get Your Best Student Life. Our Communication Sub-Strategy, drawing upon our Insight and Engagement Sub-Strategies, details how we will move towards engaging, tailored, two-way communication with all students to ensure we are relevant to you. This means ensuring you know what we do with you and for you, why we do it, and to communicate with confidence in your spaces to your preference.
5. Sustainability - Christ Church SU acknowledges the climate emergency and the prevailing inaction on this across society. We also acknowledge that although our impact may be small in this space, we have a moral obligation and therefore determination to act. Our Sustainability Sub-Strategy details how we will take direct action ourselves, to work and influence others, and to educate students on how we all can contribute to the societal changes needed to tackle ecological breakdown.

FIVE STUDENT FOCUSSES

1. Your Course - At the core of what we do is representing and empowering Members to shape their education by providing the spaces where their voices can be heard and amplified to help ensure you receive the best quality education.
2. Your Wellbeing - Striving to help ensure our Members are healthy, happy, and safe, but also informed and empowered to support others.
3. Your Self - Higher education has the potential to be transformative for Members at all stages in their lives. It inspires and drives people to look at things how they could be, rather than how they are, to find yourself and find and accept others as they are.
4. Your Communities - We commit to creating and supporting life-changing student communities, to breaking down barriers that hinder participation, and to actively celebrate diversity.
5. Your Success - We believe that learning extends beyond a course, and we are here to empower Members to gain skills and experiences that prepare them to attain their future career and ambitions.

In addition to devising and implementing our new sub-strategies in 2024/25, the Sabbatical Officer Leadership Team have also adopted to continue to work on the BIG FIVE from the previous year:

1. Supporting students with the Cost of Living & Learning Crisis;
2. Rackling harassment and being an anti-racist organisation;
3. Protect and Support Students' Mental and Physical Wellbeing;
4. Amplify the Less-Heard Student Voices; and
5. Taking action on the Climate Emergency.

The Union's full 2024/25 operating plan is again hosted dynamically and publicly on Trello for students and stakeholders to view - .

CONCLUSION

The Trustees would like to sincerely thank the members, volunteers, staff, and stakeholders of Christ Church Students' Union, and the governors, SMT, and staff of Canterbury Christ Church University, who all provide an invaluable contribution to the ongoing success and development of the Students' Union and enable us to 'better student life and enrich students' experiences'.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Molly Davies
Chair of the Board of Trustees
Date: 14 October 2024

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

Statement of Trustees' responsibilities
For the year ended 30 June 2024

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

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

Opinion

We have audited the financial statements of Christ Church Students' Union (the 'charity') for the year ended 30 June 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

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

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

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

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

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads "Kreston Reeves LLP". The signature is enclosed in a light blue rectangular box.

Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of

Kreston Reeves LLP

Chartered Accountants

Statutory Auditor

Canterbury

14 October 2024

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

Statement of financial activities (incorporating income and expenditure account)
For the year ended 30 June 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	952,243	952,243	939,703
Charitable activities	4	135,390	135,390	199,542
Investments	5	10,400	10,400	8,757
Total income		1,098,033	1,098,033	1,148,002
Expenditure on:				
Raising funds	6	18,795	18,795	10,608
Charitable activities	7	1,114,498	1,114,498	1,034,910
Total expenditure		1,133,293	1,133,293	1,045,518
Net movement in funds		(35,260)	(35,260)	102,484
Reconciliation of funds:				
Total funds brought forward		514,900	514,900	412,416
Net movement in funds		(35,260)	(35,260)	102,484
Total funds carried forward		479,640	479,640	514,900

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

The notes on pages 23 to 40 form part of these financial statements.

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

Balance sheet
As at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	260,895	33,375
Current assets			
Debtors	13	25,236	72,867
Cash at bank and in hand		372,811	622,878
		398,047	695,745
Creditors: amounts falling due within one year	14	(179,302)	(214,220)
Net current assets		218,745	481,525
Total net assets		479,640	514,900
Charity funds			
Restricted funds	15	-	-
Unrestricted funds			
Designated funds	15	340,034	366,642
General funds	15	139,606	148,258
Total unrestricted funds	15	479,640	514,900
Total funds		479,640	514,900

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

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

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



Molly Davies
Chair of the Board of Trustees
Date: 14th October 2024

The notes on pages 23 to 40 form part of these financial statements.

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

Statement of cash flows
For the year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	4,537	246,622
Cash flows from investing activities		
Dividends, interests and rents from investments	10,400	8,757
Purchase of tangible fixed assets	(265,004)	(26,479)
Net cash used in investing activities	(254,604)	(17,722)
Change in cash and cash equivalents in the year	(250,067)	228,900
Cash and cash equivalents at the beginning of the year	622,878	393,978
Cash and cash equivalents at the end of the year	372,811	622,878

The notes on pages 23 to 40 form part of these financial statements

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

Notes to the financial statements
For the year ended 30 June 2024

1. General information

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

The charity's registered office is Mary Seacole, North Holmes Road, Canterbury, Kent, CT1 1QU.

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

The charity's functional currency is Pounds Sterling.

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

2.2 Going Concern

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

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

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

Notes to the financial statements
For the year ended 30 June 2024

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

2.4 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

Notes to the financial statements
For the year ended 30 June 2024

2. Accounting policies (continued)

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,600 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following basis:

Building improvements	-	10% on cost per annum
Plant and machinery	-	20% on cost per annum
Fixtures and fittings	-	10% on cost per annum
Office equipment	-	25% on cost per annum
Computer equipment	-	33% on cost per annum

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

Notes to the financial statements
For the year ended 30 June 2024

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

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

2.13 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants			
Block grant	900,883	900,883	888,343
Benefit in Kind	51,360	51,360	51,360
Total 2024	<u>952,243</u>	<u>952,243</u>	<u>939,703</u>
Total 2023	<u>939,703</u>	<u>939,703</u>	

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

Notes to the financial statements
For the year ended 30 June 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising events	14,129	14,129	13,273
Membership Income - Sport	36,499	36,499	27,685
Membership Income - Societies	41,460	41,460	34,841
Marketing Income	31,393	31,393	36,704
Miscellaneous Income	11,909	11,909	87,039
Total 2024	<u>135,390</u>	<u>135,390</u>	<u>199,542</u>
Total 2023	<u>199,542</u>	<u>199,542</u>	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest receivable	10,400	10,400	8,757
Total 2023	<u>8,757</u>	<u>8,757</u>	

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

Notes to the financial statements
For the year ended 30 June 2024

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
RAG Funds	18,795	18,795	10,608
Total 2023	10,608	10,608	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Student Representation	989,747	989,747	928,016
Student Activities	87,164	87,164	64,645
Student Events	37,587	37,587	42,249
	1,114,498	1,114,498	1,034,910
Total 2023	1,034,910	1,034,910	

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

Notes to the financial statements
For the year ended 30 June 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Student Representation	687,088	302,659	989,747	928,015
Sport	87,164	-	87,164	64,645
Societies	37,587	-	37,587	42,249
	<u>811,839</u>	<u>302,659</u>	<u>1,114,498</u>	<u>1,034,910</u>
Total 2023	<u>738,535</u>	<u>296,374</u>	<u>1,034,909</u>	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	638,806	576,853
Other direct cost	173,033	161,682
	<u>811,839</u>	<u>738,535</u>

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

Notes to the financial statements
For the year ended 30 June 2024

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Advertising, Sales and Marketing	33,144	28,661
Vehicles, Travel, and Staff Costs	17,875	42,382
Establishment Costs	105,080	82,257
Office Costs	46,051	37,106
Facilities and IT	11,355	31,594
Governance	89,154	74,374
	302,659	296,374

9. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11,230	10,400

10. Staff costs

	2024 £	2023 £
Wages and salaries	515,201	469,566
Social security costs	45,328	36,454
Other pension costs	78,277	70,833
	638,806	576,853

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

Notes to the financial statements
For the year ended 30 June 2024

10. Staff costs (continued)

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

	2024 No.	2023 No.
Student Activities	3	3
Student Representatives	8	10
Clerical & Admin	5	4
	16	17

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

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	1

11. Trustees' remuneration and expenses

During the year, Trustees received remuneration amounting to £85,562 (2023: £114,922). Trustees, who are employed as sabbatical officers are remunerated in their roles as sabbatical officers. During the year, no Trustees received any benefits in kind (2023: £NIL).

		2024 £	2023 £
Max Elvin	Remuneration	25,598	21,961
	Pension contributions paid	4,295	3,843
Inés Abella Romero	Remuneration	25,189	21,961
	Pension contributions paid	2,113	3,843
Alice Lundy	Remuneration	14,990	-
	Pension contributions paid	2,585	-
Thomas Abbott	Remuneration	19,786	-
	Pension contributions paid	3,429	-
Dan Bichener	Remuneration	-	22,728
	Pension contributions paid	-	3,843
Frankie McGregor	Remuneration	-	21,961
	Pension contributions paid	-	2,912
Madeline Young	Remuneration	-	26,311
	Pension contributions paid	-	4,604

During the year ended 30 June 2024, expenses totalling £1,654 were reimbursed or paid directly to 12 Trustees (2023 - £1,901 to 7 Trustees).

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

Notes to the financial statements
For the year ended 30 June 2024

12. Tangible fixed assets

	Property improvements £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 July 2023	49,594	-	-	43,241	92,835
Additions	106,970	13,080	135,975	8,979	265,004
At 30 June 2024	156,564	13,080	135,975	52,220	357,839
Depreciation					
At 1 July 2023	37,866	-	-	21,594	59,460
Charge for the year	12,001	2,180	11,330	11,973	37,484
At 30 June 2024	49,867	2,180	11,330	33,567	96,944
Net book value					
At 30 June 2024	106,697	10,900	124,645	18,653	260,895
At 30 June 2023	11,728	-	-	21,647	33,375

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	9,650	26,356
Other debtors	8,280	18,660
Prepayments and accrued income	7,306	27,851
	25,236	72,867

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

Notes to the financial statements
For the year ended 30 June 2024

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	102,402	76,862
Accruals and deferred income	76,900	137,358
	<u>179,302</u>	<u>214,220</u>
	<u><u>179,302</u></u>	<u><u>214,220</u></u>
	2024 £	2023 £
Accruals and deferred income		
Deferred income at 1 July 2023	2,567	4,955
Resources deferred during the year	1,000	2,567
Amounts released from previous periods	(2,567)	(4,955)
	<u>1,000</u>	<u>2,567</u>
	<u><u>1,000</u></u>	<u><u>2,567</u></u>

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

Notes to the financial statements
For the year ended 30 June 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
Designated funds					
Fixed assets	33,375	-	-	227,520	260,895
Club & Societies	69,127	77,959	(83,488)	-	63,598
Lucy Bannister	2,490	3,004	-	-	5,494
RAG	12,805	4,728	(13,465)	-	4,068
NaSFA	48	-	(48)	-	-
Opportunities Hardship Fund	2,234	5,456	(2,637)	-	5,053
Success Fund	2,158	-	(1,232)	-	926
Student Hub	244,405	-	-	(244,405)	-
	<u>366,642</u>	<u>91,147</u>	<u>(100,870)</u>	<u>(16,885)</u>	<u>340,034</u>
	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
General funds					
General Funds	148,258	1,006,886	(1,032,423)	16,885	139,606
	<u>148,258</u>	<u>1,006,886</u>	<u>(1,032,423)</u>	<u>16,885</u>	<u>139,606</u>
Total Unrestricted funds	<u>514,900</u>	<u>1,098,033</u>	<u>(1,133,293)</u>	<u>-</u>	<u>479,640</u>

Notes to the financial statements
For the year ended 30 June 2024

15. Statement of funds (continued)

Clubs and societies

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

Lucy Bannister

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

RAG funds

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

NaSFA

Funds held on behalf of the National Student Fundraising Association.

Opportunities Hardship

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

Success Fund

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

Student Hub

A strategic priority for the Students' Union for a number of years has been to move Union Staff and the office to the main Canterbury Campus, in recognition that the Union can be more effective at achieving stated charitable objects by being closer to the membership.

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

Notes to the financial statements
For the year ended 30 June 2024

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted funds					
Designated funds					
Fixed assets	15,821	-	-	17,554	33,375
Club & Societies	67,128	62,526	(60,527)	-	69,127
Lucy Bannister	4,178	512	(2,200)	-	2,490
RAG	4,823	10,891	(2,909)	-	12,805
NaSFA	278	-	(230)	-	48
Opportunities Hardship Fund	6,443	-	(4,209)	-	2,234
Success Fund	2,158	-	-	-	2,158
Student Hub	-	59,999	-	184,406	244,405
	<u>100,829</u>	<u>133,928</u>	<u>(70,075)</u>	<u>201,960</u>	<u>366,642</u>
	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
General funds					
General Funds	<u>311,588</u>	<u>1,014,073</u>	<u>(975,443)</u>	<u>(201,960)</u>	<u>148,258</u>
Total Unrestricted funds	<u><u>412,417</u></u>	<u><u>1,148,001</u></u>	<u><u>(1,045,518)</u></u>	<u><u>-</u></u>	<u><u>514,900</u></u>

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

Notes to the financial statements
For the year ended 30 June 2024

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Designated funds	366,642	91,147	(100,870)	(16,885)	340,034
General funds	148,258	1,006,886	(1,032,423)	16,885	139,606
	<u>514,900</u>	<u>1,098,033</u>	<u>(1,133,293)</u>	<u>-</u>	<u>479,640</u>

Summary of funds - prior year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Designated funds	100,829	133,928	(70,075)	201,960	366,642
General funds	311,588	1,014,073	(975,443)	(201,960)	148,258
	<u>412,417</u>	<u>1,148,001</u>	<u>(1,045,518)</u>	<u>-</u>	<u>514,900</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	260,895	260,895
Current assets	398,047	398,047
Creditors due within one year	(179,302)	(179,302)
Total	<u>479,640</u>	<u>479,640</u>

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

Notes to the financial statements
For the year ended 30 June 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,375	33,375
Current assets	695,745	695,745
Creditors due within one year	(214,220)	(214,220)
Total	514,900	514,900

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

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(35,260)	102,484
Adjustments for:		
Depreciation charges	37,484	8,923
Dividends, interests and rents from investments	(10,400)	(8,757)
Decrease in debtors	47,631	37,382
Increase/(decrease) in creditors	(34,918)	100,175
Net cash provided by operating activities	4,537	240,207

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	372,811	622,878
Total cash and cash equivalents	372,811	622,878

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

Notes to the financial statements
For the year ended 30 June 2024

20. Analysis of changes in net debt

	At 1 July 2023 £	Cash flows £	At 30 June 2024 £
Cash at bank and in hand	622,878	(250,067)	372,811
	<u>622,878</u>	<u>(250,067)</u>	<u>372,811</u>

21. Pension commitments

As employees of Canterbury Christ Church University the pension costs relate to pension recharges by the University to the Charity and amounted to £78,277 (2023 - 70,833) The Union is not the admitted member of the defined benefit scheme and the Charity has no liability for the scheme. As a result there is £Nil (2023 - £Nil) amounts payable to the fund at the balance sheet date.

22. Operating lease commitments

The charity's property is the subject of an operating lease between the Charity and Canterbury Christ Church University at a nominal rent of £1 per year. The value of this is considered to be £51,360 (2023: £51,360) and is recognised in the income as a benefit in kind.

The Charity had no commitments under non-cancellable operating leases at 30 June 2024.

23. Related party transactions

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

Christ Church Students' Union is in receipt of a Block Grant of £900,883 (2023: £888,343) and in-kind support to the value of £51,360 (2023: £51,360) for accommodation from Canterbury Christ Church University. In accordance with Charities SORP 2015 the value of buildings and services are determined at market value. Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £663,783 (2023: £669,084). The balance due to the Canterbury Christ Church University at the balance sheet date was £149,985 (2023: £168,136). Additionally, the Charity has charged Canterbury Christ Church University expenses incurred on their behalf, in relation to sports activities, total amount of £Nil (2023: £40). The balance due from Canterbury Christ Church University at the balance sheet date is £7,884 (2023: £10,501).

Key management personnel that served in the year was considered to be those included in the reference and administrative details on page 1 and Sabbatical Officers. The aggregate amount of contractual benefits paid to these individuals, including pension contributions and National Insurance Contributions, during the year was £304,070 (2023: £286,698).

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

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

Notes to the financial statements
For the year ended 30 June 2024

24. Controlling party

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

Accounts

Registered number: 07618194
Charity number: 1142619

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

Trustees' report and financial statements

For the year ended 30 June 2023

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

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 13
Trustees' responsibilities statement	14
Independent auditors' report on the financial statements	15 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 39

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

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 30 June 2023

Trustees	Alice Lundy, Students' Union President (appointed 1 July 2023) Daniel Bichener, Students' Union President (resigned 30 June 2023) Francesca McGregor, President (Community, Diversity & Inclusion) (resigned 30 June 2023) John Adams, Community Trustee Joseph Cooper, Community Trustee Michael Wigg, Community Trustee Thomas Abbott, Community Trustee (appointed 1 July 2023) Graham Briscoe, Community Trustee Inés Abella Romero, Student Trustee (appointed 1 July 2022) Oliver King, Student Trustee Samantha Block, Student Trustee (appointed 23 June 2023) Marthijs Reeves, Student Trustee (appointed 13 March 2023) Udel William, Student Trustee (appointed 19 January 2023) Max Elvin, Student Trustee (appointed 1 July 2022) Professor Alison Honour, University Trustee
Company registered number	07618194
Charity registered number	1142619
Registered office	Anselm North Holmes Road Canterbury Kent CT1 1QU
Chief executive officer Head of Engagement and Deputy CEO Head of Business & Development	Ben MacPhee Kate Little (resigned 29 July 2022) Hannah Alcock (appointed 14 November 2022) Chi Lau
Independent auditors	Kreston Reeves LLP Chartered Accountants Statutory Auditor 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

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

Trustees' report
For the year ended 30 June 2023

INTRODUCTION

The trustees, who are also directors for the purposes of company law, submit their Annual Report and Financial Statements for the year ended 30 June 2023. In preparing this Report the trustees have complied with the Charities Act (2006), the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005) ('the Charity SORP') and the constitution of Christ Church Students' Union.

The official name of the organisation is Christ Church Students' Union, however, the organisation is also referred to as 'the Union' and 'CCSU'.

STATUS AND ADMINISTRATION

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

STRUCTURE, GOVERNANCE, AND MANAGEMENT

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

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

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

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

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

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

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

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

Trustees' report (continued)
For the year ended 30 June 2023

INDUCTION AND TRAINING OF TRUSTEES

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

CHARITY GOVERNANCE CODE

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

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

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

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

In January 2022 trustees participated in a self-assessment exercise against the updated SU Charity Governance Code, which is a tailored version of the Charity Governance Code published by the National Union of Students. This was part of a wider governance review that took place during 2021/2 that also included a review of the sub-committee structure underneath the Board of Trustees, which created the new Charitable Services Sub-Committee, and agreed updated Terms of Reference for all four sub-committees. Trustees revisited this self-assessment in January 2023.

DATA PROTECTION

The Trustees embraced the introduction of the General Data Protection Regulation (GDPR) which replaced the 1995 Data Protection Directive (Directive 95/46/EC) when it came into force on 25 May 2018, and now the UK GDPR after the UK left the EU in January 2020. Compliance of the regulation is the responsibility of the Data Protection Champion, which during 2021/22 was the Head of Business & Development.

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

Trustees' report (continued)
For the year ended 30 June 2023

SUSTAINABILITY

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

RESPONSIBILITIES OF THE TRUSTEES

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

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

Trustees:

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

The Board of Trustees has agreed, and reviews annually, a Democratic Bodies Scheme of Authority and Delegation of Authority which provides a framework for the responsibility and authority of the democratic and management pillars of the organisation. This was last reviewed and approved in June 2022 for the 2022/23 financial year.

The Board of Trustees has four sub-committees:

- **Finance & Risk Sub-Committee**, which has delegated responsibility from the Board of Trustees for ensuring the Union complies with relevant legislation and regulations; acts in accordance with the Union's mission, vision and values; that the Union remains solvent and in sound financial health and analysing and managing the Union's overall risk profile.
- **Charitable Services Sub-Committee**, which has responsibility for and oversight of the Union's charitable services - sports, societies, volunteering, student voice, campaigns, and student events.
- **Appointments Committee**, which has the delegated authority over trustee appointments.
- **Appraisal Committee**, which has delegated authority over the performance management of the Chief Executive Officer.

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

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

Trustees' report (continued)
For the year ended 30 June 2023

Board of Trustees	September	October	January	May	June	TOTAL
Dan Bichener - Chair	Y	Y	Y	Y	Y	5/5
John Adams - Deputy	Y	Y	Y	Y	N	4/5
Frankie McGregor	Y	Y	Y	Y	Y	5/5
Inés Abella Romero	Y	Y	Y	Y	Y	5/5
Max Elvin	Y	Y	Y	Y	N	4/5
Graham Briscoe	Y	Y	Y	N	Y	4/5
Alison Honour	Y	N	N	N	Y	2/5
Oliver King	Y	N	Y	Y	N	3/5
Michael Wigg	N	Y	Y	Y	N	3/5
Joe Cooper	N	Y	N	N	N	1/5
Udel William	-	-	N	N	N	0/3
Marthijis Reeves	-	-	-	N	N	0/2
Sam Block	-	-	-	-	Y	1/1

PUBLIC BENEFIT

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

OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE

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

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

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

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

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

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

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

Trustees' report (continued)
For the year ended 30 June 2023

Our Values

Student-led & democratic	We are run by students, for students, and believe in the power of democratic student-led decision making.
Inclusive	We value the diversity of our student body and the communities we live in. This, together with a commitment to equality of opportunity and actively removing barriers to participation, ensures we have an accessible, inclusive, and cohesive culture.
Dependable & professional	We pride ourselves on being a Union that students and stakeholders can trust and rely upon, and being an organisation that staff and volunteers want to be a part of.
Supportive	The foundation of us as a union is to be there for our Members throughout their journey as a student.
Partnership	We have a belief in collectivism and recognise we do not stand alone in our communities. To achieve the best outcomes for our Members we will work with others to achieve our mission and make a bigger impact.
Respect	We are respectful of our Members, partners, stakeholders and our team. We welcome and respect diverse views and recognise their importance in creating a vibrant student community.
Fun!	Student experiences should be safe, fun, and memorable, and we will engage with our Members on this basis and ensure fun is reflected in all we do.

ACHIEVEMENTS AND PERFORMANCE 2022/23

2022/23 was actually the fourth year of the Union's originally three-year strategic plan and Christ Church Students' Union continued a positive path of development whilst navigating a highly uncertain and challenging operating post-pandemic context.

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

KEY PERFORMANCE INDICATORS

Area	Measure(s)	Target	Actual	Variance
Democratic engagement	Voters in leadership elections	1,800	849	-951
	Total attendance at Course Voice Forums	200	217	8.50%
Opportunities participation	Number of societies memberships	1,100	844	-256
	Number of sports club memberships	960	732	-228
Financial	Commercial income to budget	£36,000	£35,544	(£456)
Performance	Overall surplus to budget	£7,621	£74,444	£66,823
Satisfaction & Effectiveness	Student Life Pulse Student satisfaction*	45%	44%	-1%
	Employee satisfaction*	78%	84%	6%

*This represents the average satisfaction during the year

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

Trustees' report (continued)
For the year ended 30 June 2023

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

We recruited 485 Course Reps, with high levels of engagement, as we saw the highest ever amount of Course Reps trained.

Union Council recruited a full compliment of student volunteers to sit on our Union Council, meeting 5 times a year. They decided on campaigns for the year and the response of the Union to the UCU planned industrial strike action in 2022/23.

We launched our EUR campaign (Educated. Understand. Respect). This included sending the Transgender and Non-Binary students' officer to multiple classrooms to speak about their campaign. We shared forms designed by the Transgender and Non-Binary students' officer to share with staff and students regarding their knowledge of pronouns and situational experiences of being misgendered. We also organised daytime hustings across both the Canterbury and Medway campus. The campaign will now sit under the wider campaign Expect Respect.

We conducted focus groups with international students supported by Course Reps, Union Council Officers and students from the Indian Cultural Society. These informal focus groups sought to understand the experiences of International Students at CCCU. 50 international students engaged with these focus groups.

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

We helped 708 students receive the advice and support they needed - this is the highest number of cases our advice centre has ever seen.

We re-opened Cafe 41 with free tea, coffee, soup and snacks and held a series of themed informative and fun events each week to support students with the cost of living and learning crisis and we had an average of 70 students attend each takeover. We encouraged suggestions and thoughts from students that we took to the University to address and action on successfully to really make a difference.

We have been helping make Canterbury a safer place by being a key part of the Safer Streets 4 bid securing £589,042 to tackle violence against women and girls in Canterbury.

We ran two Stress-Less campaigns working alongside the library team, Students' Green Office and Sports Team to support students during their exam and assignment period by providing them with various outlets to de-stress such as; meditation, upcycling, free hot chocolate and ice-cream and fruit and water walkarounds handing free water and fruits to students.

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

We spent £4000 on the Access to Opportunities Fund to give students a chance to be part of opportunities during the financial crisis. Some of this money paid for student memberships and for teams to compete in competitions they would not have otherwise have be able to afford.

Working with Christ Church Sport & Active Health and SportsLab, we went through a rigorous kit tender process and awarded New Balance a contract to provide kit for our sports teams. This ensures our teams have the best quality kit for training and competitions.

We trained 248 student clubs and societies committee members in March ready for the new academic year.

We delivered the Sports Fed Awards and Societies Awards, where students were nominated by their peers and celebrated for their achievements.

Trustees' report (continued)
For the year ended 30 June 2023

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

We delivered Academic Myth Busting Training to 248 students to give them better knowledge and understanding of university policy and procedure.

We worked in collaboration with both students and staff for the International Food Fayre, including Spanish Society, Indian Cultural Society, International Student Society and Poetry Society. 192 students attended this event.

Our 14th annual Golden Apple Awards returned as an in-person event, alongside the Student Voice Awards and collaborated with: Careers and Employability, Peer Mentor and Unitemps to celebrate the achievements of students across the university for their various roles as: Volunteers, Course Representatives, Peer Mentors and Union Council Officers.

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

Since employing a Communications Manager in April 2023, we have started creating more Instagram and TikTok video content to communicate with our students. Research from the University shows that 75% of 18-24 students and 48% of 25+ students engage with Instagram content.

We post more regularly across our social media channels to ensure students know what is going on at CCSU. Our most popular content was about Varsity with over 2300 individual accounts reached and nearly 3000 views.

We updated our Sabbatical Officer webpages to include more information about their priorities and campaigns to keep students updated with what our elected officers are working on.

We started the process of re-branding CCSU to coincide with the Union's move onto campus. This includes updating our visual identity, tone of voice, branding guidelines and more.

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

We distributed 364 locally sourced veg boxes throughout the year as part of our Veg Box Scheme.

We ran two walks to Wildwood in collaboration with the Students' Green Office and the Academy of Sustainable Futures to promote wellbeing and engaging with the rich biodiversity and wildlife of Kent.

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

Our team became certified mental health first-aiders to enable us to better support students and to enable us to have open conversations about mental health.

In line with our sustainable values, we completed Carbon Literacy training.

INSIGHT - Know our members by having comprehensive insight.

The Union's National Student Survey average was 73.41%, which is higher than the average sector at 71.89%. This is the first time CCSU has been above the sector average.

Student Life Pulse survey results. Overall satisfaction with the Union increased to 43%, which is 3% higher than 2022. Satisfaction with Societies has risen from 67% in 2022 to 75% in 2023, and satisfaction with Student Voice has risen from 71% to 83% compared to this time last year. Awareness of how to contact course rep has risen from 53% to 63% in comparison to this time last year.

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

Trustees' report (continued)
For the year ended 30 June 2023

In the national league table of SU rankings of 140 NSS participants, CCSU went from 113th in 2022, to 56th in 2023.

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

We withdrew from the IT SLA with the University at the end of the year, enabling a recurring annual saving of £27k per annum.

We started a review of our current website provider MSL conducting research amongst other students' unions and their experiences of the other providers in the sector including UnionCloud and SUMS. Due to the rebrand and building move it was decided to pause the project to provide some stability and it will be continued in 2023/24.

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

We re-branded Cafe 41 to Tea and Toasty and introduced a student food pantry. Within this space, we created partnership working/sessions with other departments including Careers and Employability, Student Wellbeing, Stress Less and SGO.

We worked with the Learning Skills team during the International Day of Action Against Contract Cheating. We engaged with 165 students to pledge against Contract Cheating and offer proactive advice on plagiarism/academic misconduct. The Learning Skills team held sessions in tandem for staff in Canterbury and Medway and we focussed on lecture shoutouts resulting in a multidisciplinary approach to get the message conveyed to students.

Of the 71 originally stated objectives across the 2022/23 Success Plan, we concluded the year with the following status of each:

Abandoned	This objective is no longer being pursued	5	7%
Awaiting progress	Work on this is yet to begin	7	10%
At risk	Work or progress is adrift	2	3%
On hold	Work has paused, with the reason given within Trello	1	1%
Emerging	Work has started, but is behind schedule	11	15%
Expected	Work has started, and is progressing as expected	4	6%
Complete	The objective is considered complete	41	58%

FINANCIAL REVIEW

The accounting surplus for the year was £102,484.

The operating surplus for the year was £47,303.

BASIS OF ACCOUNTING

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

GOING CONCERN

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

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

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

Trustees' report (continued)
For the year ended 30 June 2023

PRINCIPLE FUNDING SOURCES

The majority of the Union's funding is derived from the annual Block Grant from Canterbury Christ Church University. The remainder of the income is from advertising and sponsorships.

FUNDRAISING

The Union's fundraising work concerns Raise and Give (RaG), which is student-led fundraising for other charities. Christ Church Students' Union does not make direct fundraising appeals to members or the general public. Christ Church Students' Union supports the work and objectives of the Fundraising Regulator, however, the vast majority of the Union's income is derived directly from the University and not regulated fundraising and as a consequence, the Union is not affiliated with the Fundraising Regulator as doing so is not in the best interests of members.

INCOME AND EXPENDITURE SUMMARY 2022/23

The Union's total income was	£1,148,002
The Union's total expenditure was	£1,045,518
The Union's accounting surplus was	£102,484
The Union's operating surplus was	£47,303

BALANCE SHEET AS OF 30 JUNE 2023

The Union's total reserves were	£514,900
This also included designated funds of	£366,642
Reserves net of restricted and designated funds were	£148,258

RESERVES AND RESERVES POLICY

Christ Church Students' Union holds reserves that are categorised as either 'unrestricted' or 'designated'. The management of the unrestricted reserves is guided by the Reserves Policy. This is monitored annually and formally reviewed every three years and was last reviewed on 8 October 2021.

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

- Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Excess reserves can tie up charity money that by law should be spent on the charitable purposes of the Union, but insufficient reserves put the Union's solvency and the future of achieving stated charitable objectives at risk. The Policy sets out the target reserves and the rationale for that target.
- Union funds must be used appropriately, prudently, lawfully and in accordance with the Unions' purposes for the public benefit as outlined in the Articles of Association. The Policy sets out how the Union will use funds prudently and lawfully.
- Trustees should be able to justify the holding of income as reserves. The Policy will enable trustees to do this, whilst remaining accountable to the main stakeholders and funders of the charity and to members.
- The Union's reserves target is 15% of the annual Block Grant income. In 2022/23 this equated to £135k.

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

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

Trustees' report (continued)
For the year ended 30 June 2023

RISK MANAGEMENT

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

The Risk Register and Dashboard actively manage the ten (10) largest perceived risks to the organisation. Risks are graded from 1-5 for likelihood and multiplied by 1-5 for impact. In 2022/3 there were five risks that were considered particularly significant.

1. 'Inflation' - the Union, like many organisations, had to actively manage the impact of inflation upon the organisation, although this was expected to only start to have a significant impact from 2022/23.
2. 'Data protection compliance' - the Union had two data breaches in 2020/21, and ensuring compliance with student data, by students, is an ongoing challenge.
3. 'Low engagement' - Students' engagement with the Union had been declining, particularly for societies post-pandemic.
4. 'Student continuation, completion and progression' - Christ Church has a higher non-continuation rate of students than the average of benchmark institutions at 10%, according to HESA data. As well as being disappointing that students do not feel able to complete their studies with us, the failure to retain students is a financial risk for the University and Union.
5. 'Collaborative Provision' - The University had significantly validated provision since 2020 and the membership status of Christ Church students studying at collaborative partners remains unclear'.

REMUNERATION

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

After being initiated in 2021/22, a project to explore the feasibility of the Union becoming a direct employer of new staff, and the TUPE of existing staff from the University, concluded with an active decision not to proceed.

The remuneration of Sabbatical Officers is determined every two years after a benchmarking analysis of comparable roles in similar organisations, and a report is presented to the Union Council. The Union Council will then formally recommend a remuneration package to the Board of Trustees for final determination, according to the constitution of the Union and Financial Memorandum. Trustees with a conflict of interest in this decision are excluded from the vote. The Board of Trustees last reviewed the remuneration of Sabbatical Officers in May 2023.

GENDER PAY GAP

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

These calculations include sabbatical officers and were correct as of 31 March 2023. The figures below do not include bonus pay, as the Union does not operate a bonus scheme.

- Women's mean hourly pay was £14.77, which was 9% lower than men's. So when comparing mean hourly rates women earn 91p for every £1 that men earn. In 2022 this was 19% lower.
- Women's median hourly rate was £13.35, which was 8% lower than men's. So when comparing median hourly rates women earn 92p for every £1 that men earn. In 2022 this was 16% lower.

Trustees' report (continued)
For the year ended 30 June 2023

PLANS FOR FUTURE PERIODS

2023/24 is the start of Christ Church Students' Union's new three-year strategic plan: Your Best Student Life 2023-26. The Plan, an evolution on Your Union, Our Plan 2019-23 is comprised of:

- Three Foundations;
- Five Enabling Sub-Strategies; and
- Five areas of Student Focus.

Three Foundations:

1. Governance - Students' Unions' are unique organisations operating within a complex and burdensome regulatory framework. Strong and effective governance is an essential bedrock to everything we do. Christ Church SU starts 'Your Best Student Life' with an effective governance model, but this will need to be reviewed during the life of the Strategy to ensure it continues to act as both an enabler of our student-led ethos and our independence, and not a bureaucratic barrier to getting things done.
2. Finance - Without well managed finances we can't hope to achieve our ambitions. Christ Church SU has transformed its financial management and position in the last strategic period, which has helped to build confidence in us with both Members and stakeholders. However we, like many universities and SUs, face significant financial uncertainty ahead. We are over-reliant upon the University for funding, and so to help ensure our ambitions are deliverable we need to investigate new areas of income generation and continue to focus on value for money and impact for our Members, and ultimately, the University as our major funder.
3. Partnerships - We can't do everything, and so to succeed for and with our Members we have developed effective partnerships with others to further our Mission and Vision. To help ensure a greater impact, we will need to continue to deepen our partnerships with students to co-create and deliver activity, as well as other values-driven organisations that share our mission to create your best student life. Our major partnership is with Canterbury Christ Church University, and is one of mutuality and respect. As our primary funder and regulator, we must hold ourselves accountable for delivering key aspects of the student experience, demonstrating our impact, our effectiveness and our value. But we also need a relationship that empowers and respects our right to constructively disagree with and challenge the University by advocating for positive changes on behalf of students in a positive and productive way.

Five Sub-Strategies:

1. People & Culture - Great people help to create a great culture. Christ Church SU should be an aspirational and inclusive employer for values-driven people who actively embrace change and want to support and empower others. We start from a good place, but we can't lose sight that as a small team with a constant churn of staff and sabbatical officers, we need to continue to work at this to succeed in building and maintaining a high-performing team that is reflective of our student membership. Our People & Culture Sub-Strategy details how we will recruit, develop, and retain great people and help to ensure their time with Christ Church SU is exciting and transformative.
2. Insight - Research, evidence, and insight should inform all of our work, drive improvement, empower our people, and deliver and demonstrate impact for students. Our Insight Sub-Strategy details how we move from knowing our Members, to understanding them in a way that helps us to more effectively communicate with, and advocate for, them.
3. Engagement - Our Vision, Mission, and Ambition are about empowering and supporting people. We simply can't do this without effective people engagement. Our Engagement Sub-Strategy details how we will deliver dependable direct and co-created student-led services to meet our ambition of offering at least one thing that excites all students, whilst all the time pushing for even deeper engagement.

Trustees' report (continued)
For the year ended 30 June 2023

4. Communication - Students are busy, and getting our message across is ever more challenging, but it is vital to showcase all we do for, and with, students that can help you get Your Best Student Life. Our Communication Sub-Strategy, drawing upon our Insight and Engagement Sub-Strategies, details how we will move towards engaging, tailored, two-way communication with all students to ensure we are relevant to you. This means ensuring you know what we do with you and for you, why we do it, and to communicate with confidence in your spaces to your preference.
5. Sustainability - Christ Church SU acknowledges the climate emergency and the prevailing inaction on this across society. We also acknowledge that although our impact may be small in this space, we have a moral obligation and therefore determination to act. Our Sustainability Sub-Strategy details how we will take direct action ourselves, to work and influence others, and to educate students on how we all can contribute to the societal changes needed to tackle ecological breakdown.

Five Student Focusses:

1. Your Course - At the core of what we do is representing and empowering Members to shape their education by providing the spaces where their voices can be heard and amplified to help ensure you receive the best quality education.
2. Your Wellbeing - Striving to help ensure our Members are healthy, happy, and safe, but also informed and empowered to support others.
3. Your Self - Higher education has the potential to be transformative for Members at all stages in their lives. It inspires and drives people to look at things how they could be, rather than how they are, to find yourself and find and accept others as they are.
4. Your Communities - We commit to creating and supporting life-changing student communities, to breaking down barriers that hinder participation, and to actively celebrate diversity.
5. Your Success - We believe that learning extends beyond a course, and we are here to empower Members to gain skills and experiences that prepare them to attain their future career and ambitions.

In addition to devising and implementing our new sub-strategies in 2023/24, the Sabbatical Officer Leadership Team have also adopted to continue to work on the BIG FIVE from the previous year:

1. Supporting students with the Cost of Living & Learning Crisis;
2. Tackling harassment and being an anti-racist organisation;
3. Protect and Support Students' Mental and Physical Wellbeing;
4. Amplify the Less-Heard Student Voices; and
5. Taking action on the Climate Emergency.

The Union's full 2023/24 operating plan is again hosted dynamically and publicly on Trello for students and stakeholders to view - <https://trello.com/b/p7GdSOdg/success-plan-23-24>.

CONCLUSION

The Trustees would like to sincerely thank the members, volunteers, staff, and stakeholders of Christ Church Students' Union, and the governors, SMT, and staff of Canterbury Christ Church University, who all provide an invaluable contribution to the ongoing success and development of the Students' Union and enable us to 'better student life and enrich students' experiences'.

Approved by order of the members of the board of Trustees on 16 October 2023 and signed on their behalf by:



Max Elvin
Chair of the Board of Trustees

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

Statement of Trustees' responsibilities
For the year ended 30 June 2023

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

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

Opinion

We have audited the financial statements of Christ Church Students' Union (the 'charity') for the year ended 30 June 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Canterbury

16 October 2023

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

Statement of financial activities (incorporating income and expenditure account)
For the year ended 30 June 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	939,703	939,703	796,374
Charitable activities	4	199,542	199,542	217,277
Investments	5	8,757	8,757	1,157
Total income		1,148,002	1,148,002	1,014,808
Expenditure on:				
Raising funds	6	10,608	10,608	8,871
Charitable activities	7	1,034,910	1,034,910	1,014,502
Total expenditure		1,045,518	1,045,518	1,023,373
Net movement in funds		102,484	102,484	(8,565)
Reconciliation of funds:				
Total funds brought forward	15	412,417	412,417	420,982
Net movement in funds		102,484	102,484	(8,565)
Total funds carried forward		514,901	514,901	412,417

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

The notes on pages 22 to 39 form part of these financial statements.

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

Balance sheet
As at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	33,375	15,819
Current assets			
Debtors	13	72,867	113,915
Cash at bank and in hand		622,878	393,978
		695,745	507,893
Creditors: amounts falling due within one year	14	(214,220)	(111,295)
Net current assets		481,525	396,598
Total net assets		514,900	412,417
Charity funds			
Restricted funds	15	-	-
Unrestricted funds			
Designated funds	15	366,642	100,829
General funds	15	148,258	311,588
Total unrestricted funds	15	514,900	412,417
Total funds		514,900	412,417

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

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

The financial statements were approved and authorised for issue by the Trustees on 16 October 2023 and signed on their behalf by:



Max Elvin
Chair of the Board of Trustees

The notes on pages 22 to 39 form part of these financial statements.

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

Statement of cash flows
For the year ended 30 June 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	246,622	(46,418)
Cash flows from investing activities		
Dividends, interests and rents from investments	8,757	1,157
Purchase of tangible fixed assets	(26,479)	(10,089)
Net cash used in investing activities	(17,722)	(8,932)
Change in cash and cash equivalents in the year	228,900	(55,350)
Cash and cash equivalents at the beginning of the year	393,978	449,328
Cash and cash equivalents at the end of the year	622,878	393,978

The notes on pages 22 to 39 form part of these financial statements

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

Notes to the financial statements
For the year ended 30 June 2023

1. General information

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

The charity's registered office is Anselm, North Holmes Road, Canterbury, Kent, CT1 1QU.

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

The charity's functional currency is Pounds Sterling.

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

2.2 Going Concern

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

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

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

Notes to the financial statements
For the year ended 30 June 2023

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

2.4 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

Notes to the financial statements
For the year ended 30 June 2023

2. Accounting policies (continued)

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,600 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following basis:

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

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

Notes to the financial statements
For the year ended 30 June 2023

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

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

2.13 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants			
Block grant	888,343	888,343	745,014
Benefit in Kind	51,360	51,360	51,360
Total 2023	<u>939,703</u>	<u>939,703</u>	<u>796,374</u>
Total 2022	<u>796,374</u>	<u>796,374</u>	

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

Notes to the financial statements
For the year ended 30 June 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising events	13,273	13,273	17,108
Membership Income - Sport	27,685	27,685	31,690
Membership Income - Societies	34,841	34,841	29,938
Marketing Income	36,704	36,704	24,700
Miscellaneous Income	87,039	87,039	113,841
Total 2023	<u>199,542</u>	<u>199,542</u>	<u>217,277</u>
Total 2022	<u>217,277</u>	<u>217,277</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	8,757	8,757	1,157
Total 2022	<u>1,157</u>	<u>1,157</u>	

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

Notes to the financial statements
For the year ended 30 June 2023

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
RAG Funds	10,608	10,608	8,871
Total 2022	8,871	8,871	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Student Representation	928,016	928,016	808,787
Student Activities	64,645	64,645	160,506
Student Events	42,249	42,249	45,209
	1,034,910	1,034,910	1,014,502
Total 2022	1,014,502	1,014,502	

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

Notes to the financial statements
For the year ended 30 June 2023

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Student Representation	631,641	296,374	928,015	808,787
Sport	64,645	-	64,645	160,506
Societies	42,249	-	42,249	45,209
	<u>738,535</u>	<u>296,374</u>	<u>1,034,910</u>	<u>1,014,502</u>
Total 2022	<u>721,788</u>	<u>292,714</u>	<u>1,014,502</u>	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	576,853	477,774
Other direct cost	161,682	244,014
	<u>738,535</u>	<u>721,788</u>

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

Notes to the financial statements
For the year ended 30 June 2023

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Advertising, Sales and Marketing	49,920	52,835
Vehicles, Travel, and Staff Costs	42,382	42,173
Establishment Costs	82,257	78,263
Office Costs	15,847	11,829
Facilities and IT	31,594	35,571
Governance	74,374	72,043
	296,374	292,714

9. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,400	8,085

10. Staff costs

	2023 £	2022 £
Wages and salaries	469,566	393,179
Social security costs	36,454	36,861
Other pension costs	70,833	47,734
	576,853	477,774

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

Notes to the financial statements
For the year ended 30 June 2023

10. Staff costs (continued)

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

	2023	2022
	No.	No.
Student Activities	3	5
Student Representatives	10	4
Social & Recreational	-	2
Clerical & Admin	4	3
	17	14

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

	2023	2022
	No.	No.
In the band £60,001 - £70,000	1	1

11. Trustees' remuneration and expenses

During the year, Trustees received remuneration amounting to £114,922 (2022 - £84,350). Trustees, who are employed as sabbatical officers are remunerated in their roles as sabbatical officers. During the year, no Trustees received any benefits in kind (2022 - £NIL).

		2023	2022
		£	£
Daniel Bichener	Remuneration	22,728	21,064
	Pension contributions paid	3,843	3,511
Bethany Elwood	Remuneration	-	18,108
Madeline Young	Remuneration	26,311	24,114
	Pension contributions paid	4,604	-
Francesca McGregor	Remuneration	21,961	21,064
	Pension contributions paid	2,912	-
Max Elvin	Remuneration	21,961	-
	Pension contributions paid	3,843	-
Ines Romero	Remuneration	21,961	-
	Pension contributions paid	3,843	-

During the year ended 30 June 2023, expenses totalling £1,901 were reimbursed or paid directly to 7 Trustees (2022 - £1,983 to 6 Trustees).

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

Notes to the financial statements
For the year ended 30 June 2023

12. Tangible fixed assets

	Property improvements £	Office equipment £	Total £
Cost or valuation			
At 1 July 2022	39,607	26,749	66,356
Additions	9,987	16,492	26,479
At 30 June 2023	<u>49,594</u>	<u>43,241</u>	<u>92,835</u>
Depreciation			
At 1 July 2022	33,905	16,632	50,537
Charge for the year	3,961	4,962	8,923
At 30 June 2023	<u>37,866</u>	<u>21,594</u>	<u>59,460</u>
Net book value			
At 30 June 2023	<u>11,728</u>	<u>21,647</u>	<u>33,375</u>
At 30 June 2022	<u>5,702</u>	<u>10,117</u>	<u>15,819</u>

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	26,356	29,568
Other debtors	18,660	57,298
Prepayments and accrued income	27,851	27,049
	<u>72,867</u>	<u>113,915</u>

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

Notes to the financial statements
For the year ended 30 June 2023

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	76,862	43,612
Accruals and deferred income	137,358	67,683
	<u>214,220</u>	<u>111,295</u>
	2023 £	2022 £
Accruals and deferred income		
Deferred income at 1 July 2022	67,683	62,988
Resources deferred during the year	134,608	67,683
Amounts released from previous periods	(67,683)	(62,988)
	<u>134,608</u>	<u>67,683</u>

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

Notes to the financial statements
For the year ended 30 June 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted funds					
Designated funds					
Fixed assets	15,821	-	-	17,554	33,375
Club & Societies	67,128	62,526	(60,527)	-	69,127
Lucy Bannister	4,178	512	(2,200)	-	2,490
RAG	4,823	10,891	(2,909)	-	12,805
NaSFA	278	-	(230)	-	48
Opportunities Hardship Fund	6,443	-	(4,209)	-	2,234
Success Fund	2,158	-	-	-	2,158
Student Hub	-	59,999	-	184,406	244,405
	<u>100,829</u>	<u>133,928</u>	<u>(70,075)</u>	<u>201,960</u>	<u>366,642</u>
	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
General funds					
General Funds	311,588	1,014,073	(975,443)	(201,960)	148,258
	<u>412,417</u>	<u>1,148,001</u>	<u>(1,045,518)</u>	<u>-</u>	<u>514,900</u>

Notes to the financial statements
For the year ended 30 June 2023

15. Statement of funds (continued)

Clubs and societies

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

Lucy Bannister

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

RAG funds

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

NaSFA

Funds held on behalf of the National Student Fundraising Association.

Opportunities Hardship

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

Success Fund

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

Segmentation Project

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

Lounge Development

The fund was created with monies received as part of HM Government's Retail, Leisure, and Hospitality Grant Fund from 2020 for businesses forced to close due to COVID-19. It was decided to create the Fund and invest this into The Lounge when a suitable opportunity arose, which it did in 2022 when new furniture for the student space was purchased.

Student Hub

A strategic priority for the Students' Union for a number of years has been to move Union Staff and the office to the main Canterbury Campus, in recognition that the Union can be more effective at achieving stated charitable objects by being closer to the membership.

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

Notes to the financial statements
For the year ended 30 June 2023

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Unrestricted funds					
Designated funds					
Fixed assets	12,639	-	-	3,182	15,821
Club & Societies	56,821	61,628	(51,321)	-	67,128
Lucy Bannister	4,739	902	(1,939)	476	4,178
RAG	4,089	7,661	(6,927)	-	4,823
NaSFA	278	-	-	-	278
Opportunities Hardship Fund	6,443	-	-	-	6,443
Success Fund	2,158	-	-	-	2,158
Segmentation Project	22,620	-	(19,000)	(3,620)	-
Lounge Development Fund	-	4,000	(8,489)	4,489	-
	<u>109,787</u>	<u>74,191</u>	<u>(87,676)</u>	<u>4,527</u>	<u>100,829</u>
	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
General funds					
General Funds	<u>311,195</u>	<u>940,617</u>	<u>(935,697)</u>	<u>(4,527)</u>	<u>311,588</u>
Total Unrestricted funds	<u><u>420,982</u></u>	<u><u>1,014,808</u></u>	<u><u>(1,023,373)</u></u>	<u><u>-</u></u>	<u><u>412,417</u></u>

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

Notes to the financial statements
For the year ended 30 June 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Designated funds	100,829	133,928	(70,075)	201,960	366,642
General funds	311,588	1,014,073	(975,443)	(201,960)	148,258
	<u>412,417</u>	<u>1,148,001</u>	<u>(1,045,518)</u>	<u>-</u>	<u>514,900</u>

Summary of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	109,787	74,191	(87,676)	4,527	100,829
General funds	311,195	940,617	(935,697)	(4,527)	311,588
	<u>420,982</u>	<u>1,014,808</u>	<u>(1,023,373)</u>	<u>-</u>	<u>412,417</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,375	33,375
Current assets	695,745	695,745
Creditors due within one year	(214,220)	(214,220)
Total	<u>514,900</u>	<u>514,900</u>

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

Notes to the financial statements
For the year ended 30 June 2023

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	15,819	15,819
Current assets	507,893	507,893
Creditors due within one year	(111,295)	(111,295)
Total	412,417	412,417

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	102,484	(8,565)
Adjustments for:		
Depreciation charges	8,923	6,908
Dividends, interests and rents from investments	(8,757)	(1,157)
Decrease/(increase) in debtors	37,382	(74,726)
Increase in creditors	100,175	31,122
Net cash provided by/(used in) operating activities	240,207	(46,418)

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	622,878	393,978
Total cash and cash equivalents	622,878	393,978

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

Notes to the financial statements
For the year ended 30 June 2023

20. Analysis of changes in net debt

	At 1 July 2022 £	Cash flows £	At 30 June 2023 £
Cash at bank and in hand	393,978	228,900	622,878
	<u>393,978</u>	<u>228,900</u>	<u>622,878</u>

21. Pension commitments

As employees of Canterbury Christ Church University the pension costs relate to pension recharges by the University to the Charity and amounted to £70,833 (2022 - £47,374) The Union is not the admitted member of the defined benefit scheme and the Charity has no liability for the scheme. As a result there is £Nil (2022 - £Nil) amounts payable to the fund at the balance sheet date.

22. Operating lease commitments

At 30 June 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	-	7,498
Later than 1 year and not later than 5 years	-	8,747
	<u>-</u>	<u>16,245</u>

The charity's property is the subject of an operating lease between the Charity and Canterbury Christ Church University at a nominal rent of £1 per year. The value of this is considered to be £51,360 (2022: £51,360) and is recognised in the income as a benefit in kind.

The Charity had no commitments under non-cancellable operating leases at 30 June 2023.

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

Notes to the financial statements
For the year ended 30 June 2023

23. Related party transactions

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

Christ Church Students' Union is in receipt of a Block Grant of £888,343 (2022: £745,014) and in-kind support to the value of £51,360 (2022: £51,360) for accommodation from Canterbury Christ Church University. In accordance with Charities SORP 2015 the value of buildings and services are determined at market value. Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £669,084 (2022: £581,225). The balance due to the Canterbury Christ Church University at the balance sheet date was £168,136 (2022: £45,482). Additionally, the Charity has charged Canterbury Christ Church University expenses incurred on their behalf, in relation to sports activities, total amount of £40 (2022: £84,318). The balance due from Canterbury Christ Church University at the balance sheet date is £10,501 (2022: £44,409).

Key management personnel that served in the year was considered to be those included in the reference and administrative details on page 1 and Sabbatical Officers. The aggregate amount of contractual benefits paid to these individuals, including pension contributions and National Insurance Contributions, during the year was £286,698 (2022: £276,798).

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

24. Controlling party

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

Accounts

Registered number: 07618194
Charity number: 1142619

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

Trustees' report and financial statements
for the year ended 30 June 2022

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

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 13
Trustees' responsibilities statement	14
Independent auditors' report on the financial statements	15 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 39

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

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 30 June 2022

Trustees	Bethany Elwood, President (Campaigns & Societies) (resigned 29 April 2022) Christopher Connelly, Student Trustee (appointed 1 July 2021, resigned 25 January 2022) Daniel Bichener, Students' Union President (appointed 1 July 2021) Francesca McGregor, President (Community, Diversity & Inclusion) (appointed 1 July 2021) Graham Briscoe, Community Trustee John Adams, Community Trustee Joseph Cooper, Community Trustee Madeline Young, President (Engagement & Sports) (resigned 30 June 2022) Michael Wigg, Community Trustee Oliver King, Student Trustee Professor Helen James OBE, University Trustee (resigned 31 December 2021) Professor Alison Clare Honour, University Trustee (appointed 21 January 2022) Max Elvin, Student Trustee (appointed 1 July 2022) Inés Abella Romero, Student Trustee (appointed 1 July 2022)
Company registered number	07618194
Charity registered number	1142619
Registered office	41 St Georges Place Canterbury Kent CT1 1UT
Chief executive officer Head of Engagement and Deputy CEO Head of Business & Development	Ben MacPhee Kate Little Chi Lau
Independent auditors	Kreston Reeves LLP Statutory Auditor Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

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

Trustees' report
for the year ended 30 June 2022

INTRODUCTION

The trustees, who are also directors for the purposes of company law, submit their Annual Report and Financial Statements for the year ended 30 June 2022. In preparing this Report the trustees have complied with the Charities Act (2006), the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005) ('the Charity SORP') and the constitution of Christ Church Students' Union.

The official name of the organisation is Christ Church Students' Union, however, the organisation is also referred to as 'the Union' and 'CCSU'.

STATUS AND ADMINISTRATION

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

STRUCTURE, GOVERNANCE, AND MANAGEMENT

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

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

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

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

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

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

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

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

INDUCTION AND TRAINING OF TRUSTEES

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

Trustees' report (continued)
for the year ended 30 June 2022

CHARITY GOVERNANCE CODE

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

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

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

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

In January 2022 trustees participated in a self-assessment exercise against the updated SU Charity Governance Code, which is a tailored version of the Charity Governance Code published by the National Union of Students. This was part of a wider governance review that took place during 2021/2 that also included a review of the sub-committee structure underneath the Board of Trustees, which created the new Charitable Services Sub-Committee, and agreed updated Terms of Reference for all four sub-committees.

DATA PROTECTION

The Trustees embraced the introduction of the General Data Protection Regulation (GDPR) which replaced the 1995 Data Protection Directive (Directive 95/46/EC) when it came into force on 25 May 2018, and now the UK GDPR after the UK left the EU in January 2020. Compliance of the regulation is the responsibility of the Data Protection Champion, which during 2021/22 was the Head of Business & Development.

SUSTAINABILITY

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

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

Trustees' report (continued)
for the year ended 30 June 2022

RESPONSIBILITIES OF THE TRUSTEES

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

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

Trustees:

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

The Board of Trustees has agreed, and reviews annually, a Democratic Bodies Scheme of Authority and Delegation of Authority which provides a framework for the responsibility and authority of the democratic and management pillars of the organisation. This was last reviewed and approved in June 2022 for the 2022/23 financial year.

The Board of Trustees has four sub-committees:

- **Finance & Risk Sub-Committee**, which has delegated responsibility from the Board of Trustees for ensuring the Union complies with relevant legislation and regulations; acts in accordance with the Union's mission, vision and values; that the Union remains solvent and in sound financial health and analysing and managing the Union's overall risk profile.
- **Charitable Services Sub-Committee**, which has responsibility for and oversight of the Union's charitable services - sports, societies, volunteering, student voice, campaigns, and student events.
- **Appointments Committee**, which has the delegated authority over trustee appointments.
- **Appraisal Committee**, which has delegated authority over the performance management of the Chief Executive Officer.

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

PUBLIC BENEFIT

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

OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE

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

- Being acknowledged as the recognised representative body for all students enrolled on a recognised program of study at Canterbury Christ Church University;
- Promoting the interests of students at Canterbury Christ Church University during their course of study and representing, supporting and advising members;
- Being acknowledged as the recognised representative channel between the students and the university and a representative channel between the students and any other external bodies;
- Providing social and recreational activities for members;

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

Trustees' report (continued)
for the year ended 30 June 2022

- Promoting cooperation with other universities and colleges and the local community;
- Promoting the welfare and individual development of members and providing advice services relating to educational and welfare issues, and
- Raising funds for other charitable entities.

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

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

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

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

Our Values

Student-led & democratic	We are run by students, for students, and believe in the power of democratic student-led decision making.
Inclusive	We value the diversity of our student body and the communities we live in. This, together with a commitment to equality of opportunity and actively removing barriers to participation, ensures we have an accessible, inclusive, and cohesive culture.
Dependable & professional	We pride ourselves on being a Union that students and stakeholders can trust and rely upon, and being an organisation that staff and volunteers want to be a part of.
Supportive	The foundation of us as a union is to be there for our Members throughout their journey as a student.
Partnership	We have a belief in collectivism and recognise we do not stand alone in our communities. To achieve the best outcomes for our Members we will work with others to achieve our mission and make a bigger impact.
Respect	We are respectful of our Members, partners, stakeholders and our team. We welcome and respect diverse views and recognise their importance in creating a vibrant student community.
Fun!	Student experiences should be safe, fun, and memorable, and we will engage with our Members on this basis and ensure fun is reflected in all we do.

ACHIEVEMENTS AND PERFORMANCE 2021/22

2021/22 was the third year of the Union's three year strategic plan, and Christ Church Students' Union continued a positive path of development whilst navigating a highly uncertain and challenging operating context due to the COVID-19 pandemic.

COVID-19 continued to adversely impact the 2021/22 Success Plan, although not to the extent it did in 2020/21. Over half of the objectives were assessed to be fully complete, and a fifth more were assessed to be majorly complete. Notably, many of the unachieved ambitions detailed within the cards of the Success Plan were the sabbatical officer manifesto commitments and this will need active consideration to ensure the same is not repeated in 2022/23.

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

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

Trustees' report (continued)
for the year ended 30 June 2022

KEY PERFORMANCE INDICATORS

Area	Measure(s)	Budget	Actual	Variance
Democratic engagement	Voters in leadership elections	2,500	963	(1,537)
	% of students who voted during the year	15%	Unknown*	-
Opportunities participation	Number of students engaged in opportunities	1,750	1,609	(141)
	Number of opportunities memberships	2,250	1,712	(538)
Financial Performance	Commercial income to budget	£38,000	£35,544	(£2,456)
	Overall surplus to budget	£4,100	(£8,565)	(£12,665)
Satisfaction & Effectiveness	NSS Question 26 score	55%	48.29%	(6.71%)
	Student Life Pulse satisfaction	45%	40%**	(5%)
	Staff and sabbatical officer satisfaction	78%	82%**	4%

*Due to issues with data, and the complications of inclusion of students at collaborative partnerships which would significantly skew this KPI, it has not been possible to accurately calculate this figure.

**This represents the average satisfaction during the year

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

We voiced our concerns to the Vice Chancellor about the decision to postpone graduation ceremonies due to take place in January 2022 with less than 3 weeks notice. Many students had waited several years to celebrate their academic success and our argument was that if government guidance permits, graduation ceremonies should go ahead as planned, with appropriate COVID safety measures in place.

In February the Sabbatical Team wrote an open letter to oppose regressive changes to student and university finance put forward in the government's HE funding announcement and response to the Auger Review.

The Students' Union President met with Canterbury Labour MP Rosie Duffield who agreed to ask the Secretary of State for Health and Social Care, for what reason students studying for a Paramedic Science degree course as their second degree are not eligible for grants from the NHS Learning Support Fund.

Our President (Engagement & Sports) started a campaign to bring sports and social facilities back to the North Holmes Road Campus.

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

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

Due to several instances of drink spiking and assault on women in late 2021 we lent our support to the Reclaim These Streets march and campaign as well as offering advice, support, and resources alongside our partners Canterbury City Council, Kent Police, the Community Safety Partnership, the University, Distinctive Bars and other local stakeholders. Our primary message was that drink spiking is never the fault of the victim and ensured that all our messaging reflected that.

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

Trustees' report (continued)
for the year ended 30 June 2022

In May 2022 we released a statement amid accusations of antisemitism within the National Union of Students (NUS) cementing to fact to all that Equality, Diversity, and Inclusion sit within our core values, and we condemn all racism and antisemitism.

With news of energy prices going up we worked to ensure that students were aware of how to access their energy rebates along especially as most did not have direct debits set up with the council so would need to proactively apply.

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

Our clubs and societies were able to fully resume in-person activities, but there was a reduction in numbers when compared to pre-covid memberships showing there is still an ongoing effect.

Working with Christ Church Sport & Active Health we implemented the new support and financial model for club sport with the aim to enhance sustainability, drive improvements in experience and club development, and enable wider participation

The Sports Federation and Student Activities Awards were held in person for the first time since 2019.

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

We held the Freshers' Fayre in the new locations of Abbey Square (Verena Holmes) and the Sports Centre with very positive feedback from students keen to get involved in university life resulting in 2,662 expressions of interest to join our various societies and sports teams.

We continued to build upon the successful development of the Union's presence and service at the Medway Campus and this included 'Medway Monday' in September which was attended by all union staff which was a first for any event.

The International Food and Culture Fayre was held in the Lounge and our students did a truly wonderful job, sharing not just food but stories and knowledge from their own cultures.

The 13th Annual Golden Apple Award event took place in July 2022 as a streamed pre-recorded ceremony. There were 319 nominations, with 14 University staff members being recognised along with seven unique awards. We aim to bring back an in-person ceremony in 2023.

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

We implemented a new design on our ccsu.co.uk website to simplify the user journey and make our content more accessible. This included incorporating new brand colours that follow on through our other digital and print comms ensuring continuity and brand awareness of our messaging.

The student segmentation project we commissioned in Spring 2021 was completed in Spring 2022 and this has identified specific subsets within our student body so we can better understand their motivations for engagement and more precisely meet their service and communication needs.

We started our own TikTok account as the platform gained popularity within the student body and gave us another channel to be more creative with video content.

The Union recorded 459,679 page views across 155,700 visits on www.ccsu.co.uk.

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

Trustees' report (continued)
for the year ended 30 June 2022

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

Some notable achievements in this area were:

- As a new incentive for voting in our Sabbatical Officer Leadership Elections we pledged to plant a tree for every voter, resulting in 1,000 trees being planted.

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

After a number of years of Union grant reduction and staffing contraction we were able to secure an addition to our block grant which will deliver essential improvements to student representation and co-curricular activity

This includes the creation of three new roles, 1.0 FTE Communications Manager, 1.0 FTE Societies Coordinator, and a 0.6 FTE Student Voice Coordinator.

We continued to use a pulse-style employee engagement and satisfaction survey that was first implemented in February 2020, and the Union's metrics remained high during the year.

- Employee engagement averaged 84%;
- Employee satisfaction averaged 82%;
- Employee Wellness averaged 88%;
- An average Engagement Net Promoter Score of 54.

INSIGHT - Know our members by having comprehensive insight.

The Union's National Student Survey Question 26 score dropped by 1 point to 48%, which is 4 points below the sector average.

1,397 students filled in our Student Life Pulse survey and gave feedback on all aspects of Students' Union provision. Overall satisfaction with the Union increased to 40%, a significant rise from the 32% of 2021, with the national average being 44%. 51% of students agreed that the Students' Union represents the views of students effectively, up from 47% in 2021.

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

With the post-COVID trend of cashless payments, we invested in contactless card readers which allowed our student groups to continue to fundraise for good causes.

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

This year signalled the second cohort intake of Kent and Medway Medical School students and we continued our support for them along with Kent Union. MedSoc, the academic society for KMMS, grew in strength as their numbers doubled and direct funding from the School ensured all KMMS students could join free of charge.

We developed our partnership with Kent Union and Greenwich Students' Union to create The Hub at Medway for closer collaboration benefitting the students studying there.

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

Trustees' report (continued)
for the year ended 30 June 2022

Of the 68 originally stated objectives across the 2021/22 Success Plan, we concluded the year with the following status of each:

No longer an objective	A decision has to be taken to no longer pursue this, which would have to be taken by a legitimate body such as Board or Leadership Team	5	7%
Awaiting progress	Cited as an objective in one or more sabbatical officer manifestos	3	4%
On hold	Work on this is yet to begin, which could be due to timing - e.g. at the beginning of the year most objectives are labelled as such, or it is considered not a priority	4	6%
Emerging	Work has paused, with the reason given within Trello	5	7%
Expected	Work has started, but is behind schedule, with the reason given in Trello	13	19%
Complete	Work has started, and is progressing as expected	37	54%
Cause for concern	The objective is considered complete	1	1%

The vast majority of the uncompleted objectives from 2021/22 have been rolled over to 2022/23's Success Plan for completion this coming year.

FINANCIAL REVIEW

The overall outcome for the year was an accounting deficit of £8,565.

RESPONSIBILITIES FOR THE ACCOUNTS AND FINANCIAL STATEMENTS

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company.

Insofar as the trustees are aware:

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

BASIS OF ACCOUNTING

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

GOING CONCERN

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

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

PRINCIPLE FUNDING SOURCES

The majority of the Union's funding is derived from the annual Block Grant from Canterbury Christ Church University. The remainder of income is from advertising and sponsorships.

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

Trustees' report (continued)
for the year ended 30 June 2022

FUNDRAISING

The Union's fundraising work concerns Raise and Give (RaG), which is student-led fundraising for other charities. Christ Church Students' Union does not make direct fundraising appeals to members or the general public. Christ Church Students' Union supports the work and objectives of the Fundraising Regulator, however, the vast majority of the Union's income is derived directly from the University and not regulated fundraising and as a consequence the Union has not affiliated to the Fundraising Regulator as doing so is not in the best interests of members.

INCOME AND EXPENDITURE SUMMARY 2021/22

The Union's total income was	£1,014,808
The Union's total expenditure was	£1,023,368
The Union's total accounting deficit was	£8,565
This included a surplus on general funds of	£393
The Union's deficit on designated funds was	£8,958

BALANCE SHEET AS OF 30 JUNE 2022

The Union's total reserves were	£412,417
This also included designated funds of	£100,829
Reserves net of restricted and designated funds were	£311,588

RESERVES AND RESERVES POLICY

Christ Church Students' Union holds reserves that are categorised as either 'unrestricted' or 'designated'. The management of the unrestricted reserves is guided by the Reserves Policy. This is monitored annually and formally reviewed every three years, and was last reviewed on 8 October 2021.

The major change in the review was to create a 'Canterbury Campus Designated Fund' in a future period of £150,000 to help resource the Union's move back onto the Canterbury Campus in 2023.

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

- Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Excess reserves can tie up charity money that by law should be spent on the charitable purposes of the Union, but insufficient reserves put the Union's solvency and the future of achieving stated charitable objectives at risk. The Policy sets out the target reserves and the rationale for that target.
- Union funds must be used appropriately, prudently, lawfully and in accordance with the Unions' purposes for the public benefit as outlined in the Articles of Association. The Policy sets out how the Union will use funds prudently and lawfully.
- Trustees should be able to justify the holding of income as reserves. The Policy will enable trustees to do this, whilst remaining accountable to the main stakeholders and funders of the charity and to members.
- The Union's reserves target is 15% of the annual Block Grant income. In 2021/22 this equated to a target reserve of £112,500.

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

RISK MANAGEMENT

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

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

Trustees' report (continued)
for the year ended 30 June 2022

The Risk Register and Dashboard actively manages the ten (10) largest perceived risks to the organisation. Risks are graded from 1-5 for likelihood and multiplied by 1-5 for impact. In 2021/22 there were five risks that were considered particularly significant.

1. 'Loss of key staff and service continuity' - the Union, like many organisations, has been challenged by the difficult staff recruitment market since the pandemic.
2. 'Data protection compliance' - the Union had two data breaches in 2020/21, and ensuring compliance with student data, by students, is an ongoing challenge.
3. 'Student recruitment' - Christ Church has experienced a reduction in direct-taught student numbers in the past three years, which had threatened the financial viability of the University.
4. 'Student continuation, completion and progression' - Christ Church has a higher non-continuation rate of students than the average of benchmark institutions at 10%, according to HESA data. As well as being disappointing that students do not feel able to complete their studies with us, the failure to retain students is a financial risk for the University and Union.
5. 'Club Sport Provision' - The Union and Christ Church Sport & Active Health (CCS&AH) have not always had a partnership approach to the delivery of club sport for students due to disagreements on approach and funding.

REMUNERATION

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

The remuneration of Sabbatical Officers is determined every two years after a benchmarking analysis of comparable roles in similar organisations and a report is presented to the Union Council. The Union Council will then formally recommend a remuneration package to the Board of Trustees for final determination, according to the constitution of the Union and Financial Memorandum. Trustees with a conflict of interest in this decision are excluded from the vote. The Board of Trustees last reviewed the remuneration of Sabbatical Officers in February 2022.

GENDER PAY GAP

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

These calculations include sabbatical officers, and were correct as of 31 March 2022. The figures below do not include bonus pay, as the Union does not operate a bonus scheme.

- Women's mean hourly rate was 19% lower than men's. So when comparing mean hourly rates, women earn 81p for every £1 that men earn. In 2021 this was 32% lower.
- Women's median hourly rate was 16% lower than men's. In other words, when comparing median hourly rates, women earn 84p for every £1 that men earn. In 2021 this was 23% lower.

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

Trustees' report (continued)
for the year ended 30 June 2022

RELATIONSHIP WITH CANTERBURY CHRIST CHURCH UNIVERSITY

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

PLANS FOR FUTURE PERIODS

The 2022/23 Sabbatical Leadership Team have developed their major objectives for the coming year, which are a refinement of those of the previous year.

1. Amplify the less-heard student voices

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

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

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

2. Protect and support students' mental and physical wellbeing

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

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

3. Work towards being an anti-racist University

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

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

Trustees' report (continued)
for the year ended 30 June 2022

4. Take action on the Climate Emergency

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

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

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

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

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

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

In addition to the continuation of the work to achieve the BIG FIVE from the previous year, the 2022/23 Sabbatical Leadership Team have determined that the number one priority and campaign for 2022/23 will be helping students with the Cost of Living and Learning Crisis.

The Union's full 2022/23 operating plan - the Team CCSU Success Plan 2022/23 - is again hosted dynamically and publicly on Trello for students and stakeholders to view.

CONCLUSION

The Trustees would like to sincerely thank the members, volunteers, staff, and stakeholders of Christ Church Students' Union, and the governors, STM, and staff of Canterbury Christ Church University, who all provide an invaluable contribution to the ongoing success and development of the Students' Union and enable us to 'better student life and enrich students' experiences'.

AUDITORS

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 21 October 2022 and signed on their behalf by:



Daniel Bichener
Students' Union President
Chair of the Board Trustees

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

Statement of Trustees' responsibilities
for the year ended 30 June 2022

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

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

Opinion

We have audited the financial statements of Christ Church Students' Union (the 'charity') for the year ended 30 June 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

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

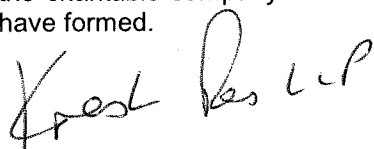
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA DChA MCMI (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Statutory Auditor
Chartered Accountants

Canterbury

21 October 2022

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

Statement of financial activities (incorporating income and expenditure account)
for the year ended 30 June 2022

		Unrestricted funds	Total funds	Total funds 11 months ended 30 June 2021 £
	Note	30 June 2022 £	30 June 2022 £	
Income from:				
Donations and legacies	3	796,374	796,374	723,775
Charitable activities	4	217,277	217,277	72,616
Investments	5	1,157	1,157	1,733
Total income		1,014,808	1,014,808	798,124
Expenditure on:				
Raising funds	6	8,871	8,871	1,283
Charitable activities	7	1,014,502	1,014,502	712,456
Total expenditure		1,023,373	1,023,373	713,739
Net movement in funds		(8,565)	(8,565)	84,385
Reconciliation of funds:				
Total funds brought forward		420,982	420,982	336,597
Net movement in funds		(8,565)	(8,565)	84,385
Total funds carried forward		412,417	412,417	420,982

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

The notes on pages 22 to 39 form part of these financial statements.

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

Balance sheet
as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	15,819	12,638
Current assets			
Debtors	13	113,915	39,189
Cash at bank and in hand		393,978	449,328
		<u>507,893</u>	<u>488,517</u>
Creditors: amounts falling due within one year	14	(111,295)	(80,173)
Net current assets		<u>396,598</u>	<u>408,344</u>
Total net assets		<u><u>412,417</u></u>	<u><u>420,982</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds			
Designated funds	15	100,829	109,787
General funds	15	311,588	311,195
		<u>412,417</u>	<u>420,982</u>
Total unrestricted funds	15	<u>412,417</u>	<u>420,982</u>
Total funds		<u><u>412,417</u></u>	<u><u>420,982</u></u>

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

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

The financial statements were approved and authorised for issue by the Trustees on 21 October 2022 and signed on their behalf by:



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

The notes on pages 22 to 39 form part of these financial statements.

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

Statement of cash flows
for the year ended 30 June 2022

	30 June 2022 £	11 months ended 30 June 2021 £
Cash flows from operating activities		
Net cash used in operating activities	(46,418)	76,542
Cash flows from investing activities		
Dividends, interests and rents from investments	1,157	1,733
Purchase of tangible fixed assets	(10,089)	(833)
Net cash (used in)/provided by investing activities	(8,932)	900
Change in cash and cash equivalents in the year	(55,350)	77,442
Cash and cash equivalents at the beginning of the year	449,328	371,886
Cash and cash equivalents at the end of the year	393,978	449,328

The notes on pages 22 to 39 form part of these financial statements

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

Notes to the financial statements
for the year ended 30 June 2022

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

The charity's functional currency is Pounds Sterling.

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

2.2 Going concern

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

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

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

Notes to the financial statements
for the year ended 30 June 2022

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

2.4 Expenditure

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

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

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

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

Expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

Notes to the financial statements
for the year ended 30 June 2022

2. Accounting policies (continued)

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

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

Notes to the financial statements
for the year ended 30 June 2022

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

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

2.13 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds	Total funds	Total funds 11 months ended
	30 June 2022	30 June 2022	30 June 2021
	£	£	£
Grants			
Block grant	745,014	745,014	676,695
Benefit in Kind	51,360	51,360	47,080
Total 2022	<u>796,374</u>	<u>796,374</u>	<u>723,775</u>
Total 2021	<u>723,775</u>	<u>723,775</u>	

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

Notes to the financial statements
for the year ended 30 June 2022

4. Income from charitable activities

	Unrestricted funds	Total funds	Total funds 11 months ended
	30 June 2022 £	30 June 2022 £	30 June 2021 £
Fundraising events	17,108	17,108	13,368
Membership Income - Sport	31,690	31,690	21,632
Membership Income - Societies	29,938	29,938	12,739
Marketing income	24,700	24,700	24,613
Miscellaneous Income	113,841	113,841	264
Total 2022	<u>217,277</u>	<u>217,277</u>	<u>72,616</u>
Total 2021	<u>72,616</u>	<u>72,616</u>	

5. Investment income

	Unrestricted funds	Total funds	Total funds 11 months ended
	30 June 2022 £	30 June 2022 £	30 June 2021 £
Bank interest receivable	1,157	1,157	1,733
Total 2021	<u>1,733</u>	<u>1,733</u>	

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

Notes to the financial statements
for the year ended 30 June 2022

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds	Total funds	Total funds 11 months ended
	30 June 2022	30 June 2022	30 June 2021
	£	£	£
RAG Funds	8,871	8,871	1,283
Total 2021	1,283	1,283	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Total	Total 11 months ended
	30 June 2022	30 June 2022	30 June 2021
	£	£	£
Student Representation	808,787	808,787	668,308
Student Activities	160,506	160,506	35,733
Student Events	45,209	45,209	8,415
	1,014,502	1,014,502	712,456
Total 2021	712,456	712,456	

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

Notes to the financial statements
for the year ended 30 June 2022

8. Analysis of expenditure by activities

	Activities undertaken directly	Support costs	Total funds	Total funds 11 months ended 30 June 2021 £
	30 June 2022 £	30 June 2022 £	30 June 2022 £	
Student Representation	516,073	292,714	808,787	668,308
Sport	160,506	-	160,506	35,733
Societies	45,209	-	45,209	8,415
	<u>721,788</u>	<u>292,714</u>	<u>1,014,502</u>	<u>712,456</u>
Total 2021	<u>467,415</u>	<u>245,041</u>	<u>712,456</u>	

Analysis of direct costs

	Total funds 30 June 2022 £	Total funds 11 months ended 30 June 2021 £
Staff costs	477,774	396,310
Other direct costs	244,014	71,105
	<u>721,788</u>	<u>467,415</u>

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

Notes to the financial statements
for the year ended 30 June 2022

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 30 June 2022 £	Total funds 11 months ended 30 June 2021 £
Advertising, Sales and Marketing	52,835	47,162
Vehicles, Travel, and Staff Costs	42,173	37,149
Establishment Costs	78,263	66,452
Office Costs	11,829	9,372
Facilities and IT	35,571	35,595
Governance	72,043	49,311
	292,714	245,041

9. Auditors' remuneration

	30 June 2022 £	11 months ended 30 June 2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,085	7,350

10. Staff costs

	30 June 2022 £	11 months ended 30 June 2021 £
Wages and salaries	393,179	336,725
Social security costs	36,861	24,002
Other pension costs	47,734	35,583
	477,774	396,310

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

Notes to the financial statements
for the year ended 30 June 2022

10. Staff costs (continued)

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

	30 June 2022 No.	11 months ended 30 June 2021 No.
Student Activities	5	2
Student Representatives	4	7
Social & Recreational	2	1
Clerical & Admin	3	3
	14	13

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

	30 June 2022 No.	11 months ended 30 June 2021 No.
In the band £60,001 - £70,000	1	-

11. Trustees' remuneration and expenses

During the year, Trustees received remuneration amounting to £84,350 (2021 - £74,620). Trustees, who are employed as sabbatical officers are remunerated in their roles as sabbatical officers. During the year, no Trustees received any benefits in kind (2021 - £NIL).

		30 June 2022 £	11 months ended 30 June 2021 £
Rebecca Thompson	Remuneration	-	19,124
	Pension contributions paid	-	858
Daniel Bichener	Remuneration	21,064	743
	Pension contributions paid	3,511	130
Nathan Baker	Remuneration	-	18,054
	Pension contributions paid	-	913
Bethany Elwood	Remuneration	18,108	17,978
Madeline Young	Remuneration	24,114	17,978
Francesca McGregor	Remuneration	21,064	743

During the year ended 30 June 2022, expenses and fees totaling £1,983 were reimbursed or paid directly to 6 Trustees (2021 - £563 to 5 Trustees).

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

Notes to the financial statements
for the year ended 30 June 2022

12. Tangible fixed assets

	Property improvements £	Office equipment £	Total £
Cost or valuation			
At 1 July 2021	39,607	16,660	56,267
Additions	-	10,089	10,089
At 30 June 2022	39,607	26,749	66,356
Depreciation			
At 1 July 2021	29,944	13,685	43,629
Charge for the year	3,961	2,947	6,908
At 30 June 2022	33,905	16,632	50,537
Net book value			
At 30 June 2022	5,702	10,117	15,819
At 30 June 2021	9,663	2,975	12,638

13. Debtors

	2022 £	2021 £
Trade debtors	29,568	13,759
Other debtors	57,298	7,301
Prepayments and accrued income	27,049	18,129
	113,915	39,189

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

Notes to the financial statements
for the year ended 30 June 2022

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	43,612	15,185
Other creditors	-	2,000
Accruals and deferred income	67,683	62,988
	<u>111,295</u>	<u>80,173</u>
	<u>111,295</u>	<u>80,173</u>
	2022 £	2021 £
Accruals and deferred income		
Deferred income at 1 July 2021	62,988	22,134
Resources deferred during the year	67,683	62,988
Amounts released from previous periods	(62,988)	(22,134)
	<u>67,683</u>	<u>62,988</u>
	<u>67,683</u>	<u>62,988</u>

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

Notes to the financial statements
for the year ended 30 June 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Unrestricted funds					
Designated funds					
Fixed assets	12,639	-	-	3,182	15,821
Clubs & Societies	56,821	61,628	(51,321)	-	67,128
Lucy Bannister	4,739	902	(1,939)	476	4,178
RAG	4,089	7,661	(6,927)	-	4,823
NaSFA	278	-	-	-	278
Opportunities Hardship Fund	6,443	-	-	-	6,443
Success Fund	2,158	-	-	-	2,158
Segmentation Project	22,620	-	(19,000)	(3,620)	-
Lounge Development Fund	-	4,000	(8,489)	4,489	-
	<u>109,787</u>	<u>74,191</u>	<u>(87,676)</u>	<u>4,527</u>	<u>100,829</u>
	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
General funds					
General Funds	<u>311,195</u>	<u>940,617</u>	<u>(935,697)</u>	<u>(4,527)</u>	<u>311,588</u>
Total Unrestricted funds	<u><u>420,982</u></u>	<u><u>1,014,808</u></u>	<u><u>(1,023,373)</u></u>	<u><u>-</u></u>	<u><u>412,417</u></u>

Notes to the financial statements
for the year ended 30 June 2022

15. Statement of funds (continued)

Clubs and societies

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

Lucy Bannister

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

RAG funds

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

NaSFA

Funds held on behalf of the National Student Fundraising Association.

Opportunities Hardship

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

Success Fund

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

Segmentation Project

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

Lounge Development

The fund was created with monies received as part of HM Government's Retail, Leisure, and Hospitality Grant Fund from 2020 for businesses forced to close due to COVID-19. It was decided to create the Fund and invest this into The Lounge when a suitable opportunity arose, which it did in 2022 when new furniture for the student space was purchased.

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

Notes to the financial statements
for the year ended 30 June 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Unrestricted funds					
Designated funds					
Fixed assets	16,638	-	-	(3,999)	12,639
Clubs & Societies	55,949	34,371	(33,509)	10	56,821
Lucy Bannister	5,452	22	(735)	-	4,739
RAG	1,805	2,684	(468)	68	4,089
NaSFA	-	358	(80)	-	278
Opportunities Hardship Fund	-	6,443	-	-	6,443
Success Fund	-	2,158	-	-	2,158
Segmentation Project	-	-	-	22,620	22,620
	<u>79,844</u>	<u>46,036</u>	<u>(34,792)</u>	<u>18,699</u>	<u>109,787</u>
General funds					
General Funds	<u>256,753</u>	<u>752,088</u>	<u>(678,947)</u>	<u>(18,699)</u>	<u>311,195</u>
Total Unrestricted funds	<u><u>336,597</u></u>	<u><u>798,124</u></u>	<u><u>(713,739)</u></u>	<u><u>-</u></u>	<u><u>420,982</u></u>

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

Notes to the financial statements
for the year ended 30 June 2022

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	109,787	74,191	(87,676)	4,527	100,829
General funds	311,195	940,617	(935,697)	(4,527)	311,588
	<u>420,982</u>	<u>1,014,808</u>	<u>(1,023,373)</u>	<u>-</u>	<u>412,417</u>

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	15,819	15,819
Current assets	507,893	507,893
Creditors due within one year	(111,295)	(111,295)
Total	<u>412,417</u>	<u>412,417</u>

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

Notes to the financial statements
for the year ended 30 June 2022

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

	2022 £	11 months ended 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(8,565)	84,385
Adjustments for:		
Depreciation charges	6,908	4,831
Dividends, interests and rents from investments	(1,157)	(1,733)
Increase in debtors	(74,726)	(18,941)
Increase in creditors	31,122	8,001
Net cash provided by/(used in) operating activities	(46,418)	76,543

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	393,978	449,328
Total cash and cash equivalents	393,978	449,328

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

Notes to the financial statements
for the year ended 30 June 2022

20. Analysis of changes in net debt

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash at bank and in hand	449,328	(55,350)	393,978
	<u>449,328</u>	<u>(55,350)</u>	<u>393,978</u>

21. Pension commitments

As employees of Canterbury Christ Church University the pension costs relate to pension recharges by the University to the Charity and amounted to £47,734 (2021 - £35,583). The Union is not the admitted member of the defined benefit scheme and the Charity has no liability for the scheme. As a result there is £Nil (2021 - £Nil) amounts payable to the fund at the balance sheet date.

22. Operating lease commitments

At 30 June 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	7,498	8,017
Later than 1 year and not later than 5 years	8,747	17,283
	<u>16,245</u>	<u>25,300</u>

The charity's property is the subject of an operating lease between the Charity and Canterbury Christ Church University at a nominal rent of £1 per year. The value of this is considered to be £51,360 (2021: £47,080) and is recognised in the income as a benefit in kind.

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

Notes to the financial statements
for the year ended 30 June 2022

23. Related party transactions

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

Christ Church Students' Union is in receipt of a Block Grant of £745,014 (2021: £651,695) and in-kind support to the value of £51,360 (2021: £47,080) for accommodation from Canterbury Christ Church University. In accordance with Charities SORP 2015 the value of buildings and services are determined at market value. Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £581,225 (2021: £396,285). The balance due to the Canterbury Christ Church University at the balance sheet date was £45,842 (2021: £37,217). Additionally, the Charity has charged Canterbury Christ Church University expenses incurred on their behalf, in relation to sports activities, a total amount of £84,318 (2021: £Nil). The balance due from Canterbury Christ Church University at the balance sheet date is £44,409.

Key management personnel that served in the year was considered to be the Chief Executive Officer and Sabbatical Officers. The aggregate amount of contractual benefits paid to these individuals, including pension contributions and National Insurance Contributions, during the year was £276,798 (2021: £235,037).

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

24. Controlling party

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

Accounts

Registered number: 07618194
Charity number: 1142619

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

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

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

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 15
Trustees' responsibilities statement	16
Independent auditors' report on the financial statements	17 - 20
Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Notes to the financial statements	24 - 41

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

Reference and administrative details of the Charity, its Trustees and advisers
for the period ended 30 June 2021

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

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

Trustees' report
for the period ended 30 June 2021

INTRODUCTION

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

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

STATUS AND ADMINISTRATION

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

STRUCTURE, GOVERNANCE, AND MANAGEMENT

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

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

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

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

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

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

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

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

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

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

INDUCTION AND TRAINING OF TRUSTEES

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

CHARITY GOVERNANCE CODE

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

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

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

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

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

DATA PROTECTION

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

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

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

SUSTAINABILITY

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

RESPONSIBILITIES OF THE TRUSTEES

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

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

Trustees:

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

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

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

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

PUBLIC BENEFIT

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

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

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

OBJECTS AND ACTIVITIES - OUR CHARITABLE PURPOSE

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

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

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

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

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

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

Our Values

Student-led & democratic

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

Inclusive

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

Dependable & professional

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

Supportive

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

Partnership

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

Respect

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

Fun!

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

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

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

ACHIEVEMENTS AND PERFORMANCE 2020/21

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

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

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

KEY PERFORMANCE INDICATORS

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

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

**this is the average satisfaction for the year

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Some notable achievements in this area were:

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

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

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

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

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

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

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

INSIGHT - Know our members by having comprehensive insight.

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

SUMMARY

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

RESPONSIBILITIES FOR THE ACCOUNTS AND FINANCIAL STATEMENTS

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

In preparing these Financial Statements trustees are required to:

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

Insofar as the trustees are aware:

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

BASIS OF ACCOUNTING

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

GOING CONCERN

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

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

PRINCIPLE FUNDING SOURCES

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

FUNDRAISING

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

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

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

INCOME AND EXPENDITURE SUMMARY 2020/21

The Union's total income was

£798,124

The Union's total expenditure was

£713,739

The Union's accounting surplus was

£84,385

BALANCE SHEET AS OF 30 JUNE 2021

The Union's total reserves were

£420,982

This also included designated funds of

£109,787

Reserves net of restricted and designated funds were

£311,195

RESERVES AND RESERVES POLICY

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

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

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

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

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

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

RISK MANAGEMENT

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

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

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

REMUNERATION

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

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

GENDER PAY GAP

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

What is the gender pay gap?

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

What are 'mean' and 'median'?

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

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

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

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

CHRIST CHURCH STUDENTS' UNION 2021

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

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

HIGHEST PAID EMPLOYEE

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

RELATIONSHIP WITH CANTERBURY CHRIST CHURCH UNIVERSITY

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

PLANS FOR FUTURE PERIODS

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

1. Amplify the less-heard student voices

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

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

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

2. Protect and support students' mental and physical wellbeing

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

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

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

3. Work towards being an anti-racist University

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

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

4. Take action on the climate emergency

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

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

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

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

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

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

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

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

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

EXTERNAL AFFILIATIONS

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

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

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

CONCLUSION

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

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



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

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

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

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial period for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA DChA MCMI (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Statutory Auditor
Chartered Accountants

Canterbury

8 October 2021

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

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

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

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

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

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

Balance sheet
as at 30 June 2021

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

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

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

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



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

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

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

Statement of cash flows
for the period ended 30 June 2021

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

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

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

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

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

The charity's functional currency is Pounds Sterling.

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

2.2 Going concern

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

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

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

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

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

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

2.4 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

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

2. Accounting policies (continued)

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

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

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

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

2.13 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Grants			
Block grant	676,695	676,695	745,470
Benefit in Kind	47,080	47,080	51,360
Total 2021	<u>723,775</u>	<u>723,775</u>	<u>796,830</u>
Total 2020	<u>796,830</u>	<u>796,830</u>	

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

4. Income from charitable activities

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Fundraising events	13,368	13,368	16,424
Membership Income - Sport	21,632	21,632	144,280
Membership Income - Societies	12,739	12,739	20,842
Marketing income	24,613	24,613	43,015
Miscellaneous Income	264	264	179
Total 2021	<u>72,616</u>	<u>72,616</u>	<u>224,740</u>
Total 2020	<u>224,740</u>	<u>224,740</u>	

5. Investment income

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Bank interest receivable	<u>1,733</u>	<u>1,733</u>	<u>1,642</u>
Total 2020	<u>1,642</u>	<u>1,642</u>	

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
RAG Funds	1,283	1,283	10,085
Total 2020	10,085	10,085	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Student Representation	668,308	668,308	771,304
Student Activities	35,733	35,733	166,258
Student Events	8,415	8,415	14,686
	712,456	712,456	952,248
Total 2020	952,248	952,248	

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 11 months ended 30 June 2021 £	Support costs 11 months ended 30 June 2021 £	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Student Representation	423,267	245,041	668,308	771,305
Sport	35,733	-	35,733	166,258
Societies	8,415	-	8,415	14,686
	<u>467,415</u>	<u>245,041</u>	<u>712,456</u>	<u>952,248</u>
Total 2020	<u>681,400</u>	<u>270,849</u>	<u>952,249</u>	

Analysis of direct costs

	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Staff costs	396,310	449,914
Other direct costs	71,105	231,486
	<u>467,415</u>	<u>681,400</u>

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 11 months ended 30 June 2021 £	Total funds 31 July 2020 £
Advertising, Sales and Marketing	47,162	61,075
Vehicles, Travel, and Staff Costs	37,149	37,400
Establishment Costs	66,452	81,626
Office Costs	9,372	4,966
Facilities and IT	35,595	35,065
Governance	49,311	50,688
Foreign Exchange	-	29
	245,041	270,849

9. Auditors' remuneration

	11 months ended 30 June 2021 £	31 July 2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,350	7,000

10. Staff costs

	11 months ended 30 June 2021 £	31 July 2020 £
Wages and salaries	336,725	368,588
Social security costs	24,002	30,827
Other pension costs	35,583	50,499
	396,310	449,914

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

10. Staff costs (continued)

The average number of persons employed by the Charity during the period was as follows:

	11 months ended 30 June 2021 No.	31 July 2020 No.
Student Activities	2	2
Student Representatives	7	6
Social & Recreational	1	1
Clerical & Admin	3	4
	13	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	11 months ended 30 June 2021 No.	31 July 2020 No.
In the band £60,001 - £70,000	-	1

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

11. Trustees' remuneration and expenses

During the period, Trustees received remuneration amounting to £74,620 (2020 - £78,282). Trustees, who are employed as sabbatical officers are remunerated in their roles as sabbatical officers. During the year, no Trustees received any benefits in kind (2020 - £NIL).

		11 months ended 30 June 2021 £	31 July 2020 £
Philip Kloppenborg	Remuneration	-	17,602
	Pension contributions paid	-	280
Jamie Harris	Remuneration	-	17,602
	Pension contributions paid	-	280
Chloe Woolaway	Remuneration	-	17,602
	Pension contributions paid	-	280
Rebecca Thomson	Remuneration	19,124	19,236
	Pension contributions paid	858	566
Daniel Bichener	Remuneration	743	-
	Pension contribution paid	130	-
Nathan Baker	Remuneration	18,054	2,080
	Pension contributions paid	913	364
Beth Elwood	Remuneration	17,978	2,080
Maddy Young	Remuneration	17,978	2,080
Francesca McGregor	Remuneration	743	-

During the period ended 30 June 2021, expenses totaling £563 were reimbursed or paid directly to 5 Trustees (2020 - £2,225 to 9 Trustees).

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

12. Tangible fixed assets

	Property improvements £	Office equipment £	Total £
Cost or valuation			
At 1 August 2020	39,607	19,683	59,290
Additions	-	833	833
Disposals	-	(3,856)	(3,856)
At 30 June 2021	39,607	16,660	56,267
Depreciation			
At 1 August 2020	26,313	16,340	42,653
Charge for the period	3,631	1,201	4,832
On disposals	-	(3,856)	(3,856)
At 30 June 2021	29,944	13,685	43,629
Net book value			
At 30 June 2021	9,663	2,975	12,638
At 31 July 2020	13,294	3,343	16,637

13. Debtors

	30 June 2021 £	31 July 2020 £
Trade debtors	13,759	7,373
Other debtors	7,301	1,550
Prepayments and accrued income	18,129	11,325
	39,189	20,248

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

14. Creditors: Amounts falling due within one year

	30 June 2021 £	31 July 2020 £
Trade creditors	15,185	50,040
Other creditors	2,000	-
Accruals and deferred income	62,988	22,134
	80,173	72,174

15. Statement of funds

Statement of funds - current period

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Unrestricted funds					
Designated funds					
Fixed assets	16,638	-	-	(3,999)	12,639
Clubs & Societies	55,949	34,371	(33,509)	10	56,821
Lucy Bannister	5,452	22	(735)	-	4,739
RAG	1,805	2,684	(468)	68	4,089
NaSFA	-	358	(80)	-	278
Oppertunities Hardship Fund	-	6,443	-	-	6,443
Success Fund	-	2,158	-	-	2,158
Segmentation Project	-	-	-	22,620	22,620
	79,844	46,036	(34,792)	18,699	109,787

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

15. Statement of funds (continued)

Statement of funds - current period (continued)

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
General funds					
General Funds	256,753	752,088	(678,947)	(18,699)	311,195
Total Unrestricted funds	336,597	798,124	(713,739)	-	420,982

Clubs and societies

The Trustees treat income received and expenditure incurred by clubs and societies as Designated Funds. In the event of a club or society ceasing to operate anymore a surplus of funds will be returned to the General Fund.

Lucy Bannister

The Lucy Bannister Fund was established by MidSoc in 2018 to support student midwives at the University who are experiencing hardship with the cost of academic and co-curricular activities. Applications and awards from the Fund are managed by MidSoc with the oversight of the Students' Union.

RAG funds

These represent Raise and Give (RAG), which is student-led fundraising for other charities.

NaSFA

Funds held on behalf of the National Student Fundraising Association.

Opportunities Hardship

A new fund created from an insurance rebate which students who are experiencing financial hardship will be able to apply to cover the cost of their club or society membership.

Success Fund

A new fund created from the designated funds of extinct societies that current societies can submit bids to for significant development activity.

Segmentation Project

A fund created from the Canterbury City Council under the grant scheme for retail, leisure, and hospitality to fund the major student segmentation research project.

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

15. Statement of funds (continued)

Statement of funds - prior period

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2020 £
Unrestricted funds					
Designated funds					
Fixed assets	21,993	-	-	(5,355)	16,638
Clubs & Societies	18,094	165,122	(127,267)	-	55,949
Lucy Bannister	4,531	2,101	(1,180)	-	5,452
RAG	1,571	9,129	(8,895)	-	1,805
	<u>46,189</u>	<u>176,352</u>	<u>(137,342)</u>	<u>(5,355)</u>	<u>79,844</u>
General funds					
General Funds	<u>229,529</u>	<u>846,860</u>	<u>(824,991)</u>	<u>5,355</u>	<u>256,753</u>
Total Unrestricted funds	<u>275,718</u>	<u>1,023,212</u>	<u>(962,333)</u>	<u>-</u>	<u>336,597</u>

16. Summary of funds

Summary of funds - current period

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	79,844	46,036	(34,792)	18,699	109,787
General funds	256,753	752,088	(678,947)	(18,699)	311,195
	<u>336,597</u>	<u>798,124</u>	<u>(713,739)</u>	<u>-</u>	<u>420,982</u>

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

16. Summary of funds (continued)

Summary of funds - prior period

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2020 £
Designated funds	46,189	176,352	(137,342)	(5,355)	79,844
General funds	229,529	846,860	(824,991)	5,355	256,753
	<u>275,718</u>	<u>1,023,212</u>	<u>(962,333)</u>	<u>-</u>	<u>336,597</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 30 June 2021 £	Total funds 30 June 2021 £
Tangible fixed assets	12,638	12,638
Current assets	488,517	488,517
Creditors due within one year	(80,173)	(80,173)
Total	<u>420,982</u>	<u>420,982</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 31 July 2020 £	Total funds 31 July 2020 £
Tangible fixed assets	16,637	16,637
Current assets	392,134	392,134
Creditors due within one year	(72,174)	(72,174)
Total	<u>336,597</u>	<u>336,597</u>

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

18. Reconciliation of net movement in funds to net cash flow from operating activities

	11 months ended 30 June 2021 £	31 July 2020 £
Net income for the period (as per Statement of Financial Activities)	84,385	60,879
Adjustments for:		
Depreciation charges	4,831	6,941
Dividends, interests and rents from investments	(1,733)	(1,642)
Decrease/(increase) in debtors	(18,941)	16,012
Increase/(decrease) in creditors	8,001	(129,111)
Net cash provided by/(used in) operating activities	76,543	(46,921)

19. Analysis of cash and cash equivalents

	30 June 2021 £	31 July 2020 £
Cash in hand	449,328	371,886
Total cash and cash equivalents	449,328	371,886

20. Analysis of changes in net debt

	At 1 August 2020 £	Cash flows £	At 30 June 2021 £
Cash at bank and in hand	371,886	77,442	449,328
	371,886	77,442	449,328

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

21. Pension commitments

As employees of Canterbury Christ Church University the pension costs relate to pension recharges by the University to the Charity and amounted to £35,583 (2020 - £50,499). The Union is not the admitted member of the defined benefit scheme and the Charity has no liability for the scheme. As a result there is £Nil (2019 - £Nil) amounts payable to the fund at the balance sheet date.

22. Operating lease commitments

At 30 June 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	30 June 2021 £	31 July 2020 £
Not later than 1 year	8,017	11,637
Later than 1 year and not later than 5 years	17,283	29,146
	<u>25,300</u>	<u>40,783</u>

The charity's property is the subject of an operating lease between the Charity and Canterbury Christ Church University at a nominal rent of £1 per year. The value of this is considered to be £47,080 (2020: £51,360) and is recognised in the income as a benefit in kind.

23. Related party transactions

Christ Church Students' Union is an independent body operating separately from Canterbury Christ Church University but the two entities work together closely and the majority of the Charity's income is derived from the University. The Trustees are of the opinion that this financial assistance is not an influencing factor with regards to the formulation of Union policy, nor does it have any effect on the internal management and decision making of the Union.

Christ Church Students' Union is in receipt of a Block Grant of £651,695 (2020: £745,470) and in-kind support to the value of £47,080 (2020: £51,360) for accommodation from Canterbury Christ Church University. In accordance with Charities SORP 2015 the value of buildings and services are determined at market value. The balance due from Canterbury Christ Church University at the balance sheet date was £Nil (2020: £Nil). Christ Church Students' Union incurred expenditure from Canterbury Christ Church University for support costs of £396,285 (2020: £536,846). The balance due to the Canterbury Christ Church University at the balance sheet date was £37,217 (2020: £38,304).

Key management personnel that served in the year was considered to be the Chief Executive Officer and Sabbatical Officers. The aggregate amount of contractual benefits paid to these individuals, including pension contributions and National Insurance Contributions, during the year was £235,037 (2020: £216,878).

For details on Trustees' remuneration and claimed expenses whilst carrying out their duties, see note 11.

Christ Church Students' Union
(A company limited by guarantee)

Notes to the financial statements
for the period ended 30 June 2021

24. Controlling party

The ultimate control of the Union is vested under the Constitution in the members. As such no single person or entity controls the Union as defined by the Financial Reporting Standard 102.