

sparqs
(Student Partnerships in Quality Scotland)

**Report & Financial Statements for
the year ended 31 July 2024**

Registered Charity No SC046172

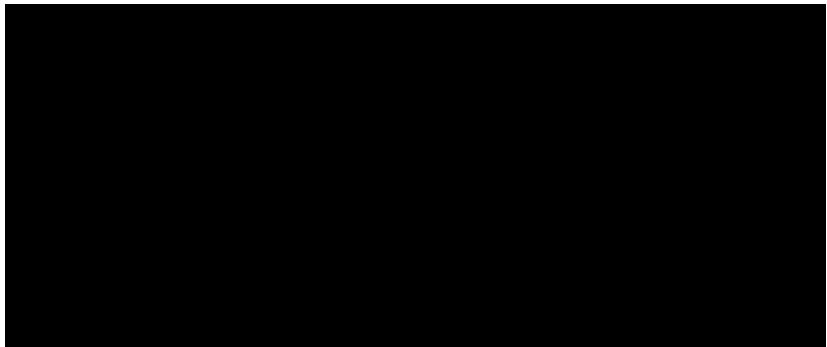
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Reference and Administrative Information

Charity name sparqs (Student Partnerships in Quality Scotland)

Trustees

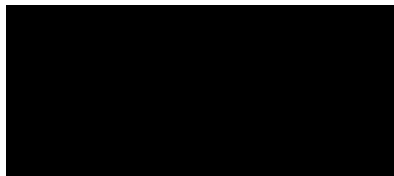


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Charity number SC046172

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Trustees Report

For the period ended 31st July 2024

The Trustees are delighted to present their report, together with the financial statements for the period 1 August 2023 to 31 July 2024. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by Update Bulletin 1 published on 2 February 2016).

Objectives and Activities

The purposes of the SCIO are:

1. To advance education by promoting an environment where students are able to make a positive and rewarding difference to their own and others' educational experience, helping shape the nature of learning and contributing to the overall success of Scotland's universities, colleges and learning providers.
2. To support activities that ensure students are able to engage as partners at all levels of quality assurance and enhancement activities throughout their learning journey.
3. To promote the benefits of student engagement in meeting the needs of diverse student groups and improving educational opportunities for all students regardless of protected characteristic as covered by equality legislation, mode and level of study and socio-economic background and related aspects of widening access.
4. To support the development of practices and activities that equip students with the skills, knowledge and expertise to engage as partners in shaping their learning and to support learning providers to use that expertise, skills and knowledge effectively.
5. To support student engagement with national sector agencies and policy developments and support the development of a culture of student engagement across Scotland.
6. To promote such similar charitable purposes, objects or institutions in such proportions and manner as the Trustees think fit.

All areas of our work plan are developed with the following strategic priorities in mind:

Diverse Voices

We will focus on supporting all student voices to be heard, and for those voices to have a positive impact on learning, helping ensure all students, whatever their background, can access education, progress and achieve their potential.

Diverse Settings

We will identify settings where capturing the student voice will enhance decision-making, particularly where this voice is not currently heard well and where it will help address challenges such as transitions across the learner journey, widening access, and retention and success.

Learning and Teaching

We will focus on ensuring student engagement mechanisms create opportunities for genuine dialogue and affect decision-making around learning and teaching practice and strategies at a local and national level.

A Scottish Approach

We will ensure student engagement remains at the heart of Scotland's quality arrangements and decision-making processes.

We will continue to develop joint ownership of the quality assurance and enhancement arrangements and the role of students in institutional self-evaluation and enhancement activity.

Throughout this report the commentary will pay particular attention to how the work in any year has helped achieve these strategic priorities, which in turn reflect the priorities of the Scottish Funding Council (SFC), Government and institutions. The commentary thus provides the opportunity to demonstrate our responsiveness to emerging themes within these priority areas.

A successful year

It has been a busy and successful year for sparqs. Whilst facing staffing capacity issues we maintained our core programmes of work, including Course Rep Training, Institutional and sparqs Associate Trainer scheme, That's Quality tertiary event. All of which received excellent feedback gathered from surveys, discussions in our networks and from sparqs Associate Trainer staff. This feedback is used each year to help improve and update our events to make them as successful and as well received as they are.

We celebrated the launch of our new Student Learning Experience module at our event which celebrated 20 years of sparqs. Welcoming old and new faces from the sector to reflect on how far student engagement has come over the years and how world leading we are in this area. The new SLE has been well received in the sector with many institutions using inventive ways to use it to engage with staff and students. The SLE model is a key sector benchmark in the Tertiary Quality Enhancement Framework (TQEF) and we worked alongside the Scottish Funding Council and QAA Scotland to embed the SLE model in quality guidance and Tertiary Quality Enhancement Review guidance. We are just beginning to see how great an impact this will have in the sector. Planned activities for 2024-25 will continue to reveal the usefulness and importance of this new model. sparqs worked alongside the SFC to embed the SLE Model and the Partnership Ambition into the Self-Evaluation and Action Plan (SEAP).

Our networks met regularly to help inform the direction of sparqs work and support professional development of staff and student officers. Support for staff was further enhanced with our development and launch of a welcome pack and staff induction guide, which is built around the new Professional Standards Framework for Student Engagement (PSFSE).

Working alongside our networks and sector networks, we identified a need to review our Student Partnership Agreement tool and a need to develop a resource for partnership which supported institutions and students' associations to evaluate their partnership and engagement activities. The new resource is called Scotland's Ambition for Student Partnership. sparqs worked closely with SFC to ensure that the resource aligned effectively with the TQEF's principle, Student Engagement and Partnership.

Achievements and Performance

Work Area 1 - Provides training and support for students and staff

We will continue to provide our established training programmes for course representatives and student officers, looking to enhance provision and support ongoing activity to diversify methods of delivery. We will seek to develop training to meet the needs of particular groups of students where gaps are identified, such as postgraduates and apprentices.

We will seek to develop our growing provision of staff training and work with partners to embed staff training in professional development programmes.

Indicators of success

- 1.1 Reach of training
 - a) Number of students trained through Associate Trainer (AT) and Institutional Associate Trainer (IAT) schemes and 'That's Quality!'.
- 1.2 Satisfaction with training
 - a) % attendees finding Course Rep Training useful or very useful.
 - b) % attendees who would recommend the Course Rep Training.
- 1.3 Impact of training
 - a) % improvement in understanding of course rep role.
 - b) % improvement in understanding of engagement mechanisms.
- 1.4 Commentary on
 - a) Extent to which training supports students to identify student priorities, addresses key sector issues and prepares students for further dialogue on institutional and sector challenges
 - b) Extent to which training prepares students to identify and work on areas of development in partnership with SFC
 - c) Developments in staff training

Work Area 1 - Summary of key performance against outcome agreement and key targets for 2023-24

We continued to provide our high-quality established training programmes which have continued to receive excellent feedback. We provided flexible support to institutions offering a variety of delivery approaches, including online, face-to-face and hybrid or blended methods. We offered Course Rep Training (CRT) online through a self-study module and an online interactive 2-hour Zoom session and also prepared student trainers to deliver face-to-face, although this option was taken up mainly by the institutional student training teams. The training of our student training team continues to be a 3-day residential event followed by a 1-day online event focused on equipping trainers to deliver online. Importantly, we equipped trainers to facilitate conversations with their student trainees around the important issues, including online and blended learning environments, mental health and wellbeing, education for sustainable development and issues related to EDI as well as equipping them to establish anti-discriminative approaches in their work.

We continued our approach to our major events for student officers, That's Quality!, offering an online self-study module, a half day interactive separate Zoom events for colleges and universities and a 2-day participative residential event bringing students from colleges and universities together and getting input from colleagues across the tertiary sector. Being able to move more informative elements of training into the self-study module and sector-specific online events allowed us to completely redesign the residential element, making it significantly more interactive.

Day 2 of the residential event involved a day-long simulation activity which allowed participants to work as student executive team to deal with a range of events, mirroring the sort of activity they might experience during their year in office, including preparing for a quality review visit, engaging with enhancement activity and responding to student and institutional priorities.

That's Quality is a tertiary event, with students from across colleges and universities working together in the simulated student executive teams. Colleagues from across the sector (e.g. QAA Scotland and Education Scotland) and universities and colleges contribute to the event, role-playing fictional senior leaders from tertiary organisations.

Materials throughout all elements of the training were reviewed to ensure they equipped officers to engage with a range of current sector priorities, including continued discussion around online and blended learning, and early introduction to the Tertiary Enhancement Topic on this issue, discussion of and shaping the new tertiary enhancement activity, the importance of representing diverse student voices and in-depth discussion around the Student Learning Experience and its importance to their work.

We also collaborated with the College Development Network (CDN) and the National Union of Students (NUS) Scotland on the delivery of a joint, 2-day, online training event for College Student Board members.

The Student Learning Experience (SLE) resource has been replaced with the new SLE model and its importance in the new TQEF highlighted. From the beginning of session 24/25 the new model will be at the heart of all delivery of course reps and understanding the model and its uses was embedded all the summer training events in July/August 24.

Work on the SLE model's 3 lenses, Equality, Diversity and Inclusion, Mental Health and Wellbeing and Education for Sustainable Development has begun alongside additional work on effective and inclusive blended/digital offering as part of the tertiary enhancement topic.

We reviewed the course rep training programme in February at our SESN network and Joint advisory group. This alongside our on-going internal evaluations led to the introduction of 4 national training events to help institutions who had been struggling to get numbers at their own institutionally organised events. The events proved very successful, and we will continue to pilot this approach in 24/25. Additionally, review activity has highlighted continued issues with institution organising training and/ or institutional student training teams and getting expected numbers at their events. Throughout May and June 2024, we contacted all institutions to gain an understanding of their Course Rep plans for 2024-25. Eleven (5 universities, 5 colleges and 1 tertiary) institutions took part. We asked about what worked well and what challenges they faced in 23-24 in terms of rep recruitment, training, retention and engagement. What challenges they faced in 23-24, their plans for CRT in 24-25 and potential challenges that they could face as well as asking about any future changes that may impact their approach to CRT in the future. We asked what support sparqs could provide that it doesn't already. This work will continue in 24-25 and shape our CRT provision for 25-26.

Similarly, we reviewed That's Quality at SESN and JAG. Feedback on the overall structure and delivery for the event was overwhelming positive and consequently the most recent events were only tweaked slightly. The summer training event July/Aug 23 required an unprecedented number of accessibility adjustments which were all met and there was significant feedback from delegates about the inclusivity of the events. Unfortunately, one delegate needed adjustments that had not been declared prior to the event and this caused significant difficulties for the delegate and the team. Following this a review of our processes was carried out and changes made to the information we provide on registration. The August 2024 events passed without a hitch.

Our National Education Officers' Network (NEON) and Student Engagement Staff Network (SESN) continued to be important for supporting the professional development of staff and student officers. For officers we reviewed and relaunched officer induction and subduction resources and provided development sessions at NEON. Following successful introduction of the new Student Expert Group (SEG) this session we have reviewed the purpose of NEON. During 24/25 NEON will operate solely as an officer development network with content and timing of sessions being led by development needs

including the implementation of the TQEF and consultation and shaping of national policy initiative will taken over by SEG.

Due to capacity issues, we reduced support to institutions via our key contacts. We identified that new staff would be particularly adversely affected by this move and introduced several elements aimed at mitigating this and supporting their development. A welcome pack was developed to send to all new staff, similar to one already provided to all new sabbatical officers. This sits alongside a new induction guide launched Feb 2023, built around the new Professional Standards Framework for Student Engagement (PSFSE) launched in June 2022. In Dec 2023 we launched a new buddy scheme for student engagement staff which successfully matched and supported 6 pairs of staff. Following excellent evaluation, we are planning to continue this scheme into the next academic year. We continued to explore with partners, approaches to developing accredited student engagement development opportunities for staff and contributed to PGCAP provision in 2 universities. We continued to develop the staff development toolkit.

We continued effective working with Advance HE and CDN, contributing to their staff development activities. We also continued to explore our work with Scotland's Community of Access and Participation Practitioners (SCAPP).

Outcome 1 Metrics	21-22	22-23	23-24
Number of students trained through CRT	747	575	756
Number of students trained through IAT scheme	3102	1484	1479
Total number of students trained via CRT/IAT	3849	2059	2235
Number of students who completed the CRT module	1235	805	765
% of attendees finding Course Rep training useful or very useful	94%	96%	95%
% of attendees who would recommend the Course Rep training	N/A	97%	99%
% who understood their course rep role after training	98%	99%	99%
% who understood methods of representing classmates, including methods of communication with classmates .	N/A	96%	98%
% who understood the factors that affect the learning experience of students.	98%	96%	96%
Number of students trained through "That's Quality" colleges	46	31	38
Number of students trained through "That's Quality" university	41	30	42
% of those who understood/fully understood key learning objectives after TQC	96%	95%	87%
% of those who understood/fully understood key learning objectives after TQU	85%	88%	97%

Work Area 2 – Supports institutions and their students’ associations to identify priorities for student engagement and develop appropriate action plans

Indicators of success

- 2.1 Reach of support
 - a) Number of colleges and universities receiving at least one developmental interaction.
- 2.2 Commentary on
 - b) Support provided to institutions and how this has influenced projects related to the development of the quality arrangements as well as support for institutions and their students’ associations to address challenges within the student experience.

Work Area 2 - Summary of key performance against outcome agreement and key targets for 2023-24

Our Development Consultants maintained contact with their institutions and were able to provide support, guidance and advice to 89% (27% 22-23) of colleges and 95% (59% 22-23) of universities. Whilst this is an increase from the previous year, we are still at capacity and were not able to dedicate large amount of time to bigger scale projects. Institutions did receive support with a number of issues, including support in development of new roles, recruitment and induction of new staff, support around rep structures, support and guidance around using the new SLE. We also made contact with institutions with a specific remit of understanding the challenges that they are facing in terms of Course Rep training, engagement and structures. This information will be used in line with our institutional visits which will inform future areas of work.

In 23/24, sparqs’ Joint Advisory Group had 4 meetings, two in person and two online. Two of these events were jointly run as planning days alongside the staff network (SESN) and student officer network (NEON).

Sessions at the networks and the Advisory Group had a mixture of activities designed to support institutional engagement with key sector topics, including the Tertiary Enhancement Topic, the Thematic Review on additional support for college learners; course rep training; student employability and careers; and the tertiary quality arrangements. Significant time continued to be devoted over the year to enabling the groups to provide regular input into sparqs’ key projects related to the Tertiary Quality Enhancement Framework, the implementation of the SLE model and the development of Scotland’s Ambition for Student Partnership.

We continued to support student engagement with the phase 1 quality arrangements for the period 2023-24. In addition to the support provided during summer training at That’s Quality!, we produced briefings for students’ associations and institutions and followed up with individual contact before visits, particularly for colleges receiving a progress visit. We also followed up with a sample of institutions to discuss how student engagement in the process had worked informing our support for subsequent visits and feeding into our work elsewhere on the developing quality arrangements.

Outcome 2 Metrics	21-22	22-23	23-24
Number of colleges receiving at least one developmental visit	100%	27%	89%
Number of universities receiving at least one developmental visit	100%	59%	95%

Work Area 3 - Provides a range of projects, resources and events to support and facilitate discussion around key student engagement priorities

We will continue to provide events and networks, to support the sharing of practice, facilitate discussion and address key challenges.

We will run national project groups to bring together students and staff sharing key developmental areas and produce national resources and guidance.

Indicators of success

- 3.1 Reach of support
 - a) Number of colleges and universities attending at least one developmental event.
 - b) Number of individuals attending sparqs' developmental events.
- 3.2 Satisfaction with support
 - a) % attendees finding event useful or very useful.
 - b) % attendees who would recommend training or event.
- 3.3 Reported impact of support
 - a) % improvement in understanding of attendees following an event.
 - b) % attendees reporting able to apply learning in a work context.
- 3.4 Commentary on
 - a) The topics discussed with students through networks and how these have fed into decision making at local and national level and within SFC
 - b) Progress on the development of Student Learning Experience and Student Partnership in the Tertiary Quality Arrangements models
 - c) How sparqs has provided advice, resources or support to help institutions to practically address an area of development or enhance work.

Work Area 3 - Summary of key performance against outcome agreement and key targets for 2032-24

The Student Learning Experience (SLE) model was published in October 2023, following a national series of workshops with students across Scotland's colleges and universities in 2022; sector consultation across national committees; and development of the model through a student and staff consultative group.

The final version of the SLE model is comprised of 9 'building blocks' which break the concept of the 'learning experience' into bitesize chunks. Each of the building blocks has an accompanying set of 10 reflective questions, designed to facilitate conversations between students and staff. The SLE model also has 3 'lenses' which underpin the building blocks and are applicable across the entirety of the model.

The SLE resource includes several suggested uses of the model for institutions and students' associations. The SLE model is a key sector benchmark in the Tertiary Quality Enhancement Framework (TQEF) and across summer 2024 sparqs worked alongside the Scottish Funding Council and QAA Scotland to embed the SLE model in quality guidance and Tertiary Quality Enhancement Review guidance. Despite the new TQEF arrangements not beginning until September 2024, many institutions and students' associations have already been embedding the SLE model in their practice over the 23/24 academic year. This includes within course rep training; to provide structure within student-staff liaison committees or equivalent; and in strategic planning around student engagement.

Alongside this work we also continued to develop a resource on Student Partnership. This was originally described as a 'model', but feedback on early drafts of the resource led sparqs to reconsider the structure of the resource.

Across 23/24, sparqs worked with students and staff across a range of sector networks, including The Quality Forum, the College Quality Network, sparqs' Joint Advisory Group, Student Engagement Staff Network, National Education Officers' Network, and the Tertiary Quality Student Expert Group to develop a resource for partnership which supported institutions and students' associations to evaluate their partnership and engagement activities. This led to a new structure for the resource, now officially named Scotland's Ambition for Student Partnership. The resource is comprised of an ambition statement, a set of 8 features and underpinning indicators of practice. sparqs worked closely with SFC to ensure that the resource aligned effectively with the TQEF's principle, 'Student Engagement and Partnership'.

sparqs worked alongside the SFC across summer 2024 to embed the SLE Model and the Partnership Ambition into the Self-Evaluation and Action Plan (SEAP). This guidance was published in July 2024. The SLE model and the Partnership ambition are both referred to extensively throughout the SEAP guidance, in particular across the principles of, 'Excellence in learning, teaching and assessment', 'Supporting student success' and 'Student engagement and partnership'.

Scotland's Ambition for Student Partnership will be published on the sparqs website in October 2024.

sparqs' Tertiary Quality Student Expert Group (TQSEG) was established in September 2023, while the sector worked towards developing a single tertiary approach to quality for colleges and universities. The rationale was to provide a joined-up approach to the student voice within the move to Scotland's Tertiary Quality Enhancement Framework (TQEF), enabling students to discuss and influence the approach as it was developed. Bringing together a group of students interested in the tertiary quality developments, the group met monthly to discuss key topics related to quality and the TQEF. In addition, volunteers from TQSEG were then matched to the various sector committees requiring student representation. Key discussion topics throughout 23/24 included development of the external review method; development of SEAP; data and evidence in the TQEF; student partnership in TQEF; reviewer team composition, skills and support; and development of Scotland's Tertiary Enhancement Programme.

The Learner Outcomes project has strong potential to encourage genuine partnership between college management and their students' association towards a specific learner outcome (e.g. attendance, retention or achievement of a specific group). Discussions were established in selected colleges this year (e.g. Borders College, Edinburgh College) to establish areas of possible partnership. One of these was at UHI Inverness where work began on a Definitions Toolkit to simplify and explain course information terminology. Beyond this example, success in developing projects varied and continues to be an area of focus into 2024-25. Looking ahead, it may be possible to develop projects that support the aims described in 2024 college SEAPs.

In October 2023, sparqs hosted an event to celebrate our 20th birthday. The event reflected on and celebrated the progress Scotland has made over the last 20 years in student engagement and the invitation was extended to those who have been involved in the work of sparqs and student engagement, both in the past and currently. We had a fantastic turnout, with over 100 guests, bringing together those who have shaped, and continue to shape, student engagement and sparqs' work over the years. At the event, we launched the new SLE model and also incorporated our 2023 Student Engagement Awards. We received 50 excellent award submissions (19 college and 31 university) over 7 categories.

The winners were:

- Category: A New Initiative in Partnership
 Winner: IMPS sports day - Institute of Molecular Plant Sciences Outreach Team, The University of Edinburgh
- Category: An Established Initiative in Partnership
 Winner: UWS Student Partnership Forum - University of the West of Scotland / UWS Student Union
- Category: Outstanding Academic Representative
 Winner: [REDACTED] - City of Glasgow College Students' Association
- Category: Outstanding Staff Member
 Winner: [REDACTED] - West College Scotland
- Category: Sustainability in the Learning Experience
 Winner: A Better Tomorrow Competition - City of Glasgow College Students' Association
- Category: Diverse Voices
 Winner: Virtual Internships for Underrepresented Students - exploring opportunities for student co-creation and partnership - The Open University in Scotland
- Category: Digital Partnership
 Winner: Co-creation of a narrative digital artefact to support development of anti-racist curricula - ~ Edinburgh Napier University

Our established sector networks, SESN for students' associations and institution staff with a remit in student engagement, and NEON for education officers, met regularly throughout 2023-24. SESN and NEON met four times online, in addition, we ran a joint in-person event in May 2024 for NEON, SESN and JAG, focused on sparqs' strategy. The sessions delivered at SESN and NEON focused on keeping the network members updated with the discussions around the changing quality arrangements and with sharing best practice in student engagement, such as course rep recruitment and training updates. During some of the meetings, we facilitated discussions with guests speakers including SFC and QAA Scotland.

94% of institutions participated in at least one of our networks or events and there were 451 participations overall. 92% of attendees when asked would recommend these activities to others.

Outcome 3 Metrics	21-22	22-23	23-24
Number of colleges and universities attending at least one development event	93%	91%	91%
Number of people attending developmental events	491	400	451
% attendees who would recommend training or event*	95%	97%	92%
Change in understanding of attendees following an event (% increase)	36%	33%	75%
% attendees reporting able to apply learning in a work context	75%	70%	77%

Work Area 4 - Engages with a wide range of sector meetings and policy discussion forums

We will continue to work closely with our partners and contribute to appropriate decision-making forums around student engagement issues.

We will maintain an overview of quality developments across the UK and internationally, contributing to discussions to help strengthen the role of students, especially where developments could affect practice in Scotland.

We will work closely with National Union of Students (NUS) Scotland to monitor policy developments and provide support for students to influence these.

Indicators of success

- 4.1 Reach of support
 - a) Number of sector committees sparqs has contributed to.
 - b) Number of sector meetings where students or staff have been supported to attend by sparqs.*
- 4.2 Impact of support
 - a) % agreeing that sparqs has
- 4.3 Commentary on
 - a) Impact of support – how sparqs has supported students/student officers to contribute to national discussions around key policy developments.
 - b) Consultations/reviews that sparqs has contributed to and/or supported students to contribute to.
 - c) The extent to which sparqs has supported student engagement issues and student views on learning and teaching to be considered and implemented in decision-making forums.
 - d) Extent to which this work has had an impact on sparqs' strategic priorities.

Work Area 4 - Summary of key performance against outcome agreement and key targets for 2023-24

sparqs attended 80 sector level meetings (down from 112 in 22/23 due to a streamlining of our committee attendance as well as a reduction in the number of committee meetings in existence across the sector post-covid) across 30 different committees during this period and supported students and staff to attend a further 73 meetings across 25 committees.

As in 22/23, a significant amount of policy and influencing work in this reporting period has been related to the work on the tertiary quality arrangements. Discussion of the arrangements formed a significant part of our network and advisory group meetings and sparqs contributed extensively to formal and informal discussion around their development. This has included cross-agency meetings with SFC, contributions to the Tertiary Quality Steering Group, QAA Scotland Advisory group for developing an approach to national enhancement activity and supporting the continuing development of the SEAP. Additionally, we continued to meet regularly with SFC colleagues regarding the overall development of the TQEF and sparqs' specific contribution to the developments, as well as regular meetings with senior colleagues from QAA Scotland.

As a member of QAA Scotland's Review Method Development Advisory Group, sparqs supported the development of the new Tertiary Quality Enhancement Review method. In particular, we played a key role in shaping the role of students within review, including within their roles as reviewers, as contributors to review visits, and through the new position of the Lead Student Rep.

Reflecting the central role of students in the new TQEF, the effectiveness of an institution's approach to student engagement and partnership is a significant focus of TQER.

The Tertiary Enhancement Topic has been an important opportunity for sparqs to work with sector agencies to ensure student interests have been central to this work. We worked effectively with the cross-agency group to influence the direction of the work to take account of key concerns for students, and have supported student engagement with the topic in a variety of ways, including, introducing materials into CRT on online and distance learning, including the topic in officer training activity (including adding it as a scenario to the That's Quality! simulation activity) and producing briefings for student officers and materials to support them in conversations with their students. This meant that when we ran sessions at NEON with officers, they had had the opportunity to develop their thinking and provide valuable input into the report. Additionally, we were able to use findings from the SLE workshops as an additional source of evidence. Engaging with students during our training events and network meetings, and the additional feedback from SLE workshops, allowed us to present a strong student voice section in the Tertiary Enhancement Topic final report. As part of the project, we also created two resources aimed at student officers and students' associations: an adaptation of the SLE model reflective questions which a focus on online and blended learning, and a guide on best practices for a successful student induction. Both resources are also included in QAA Scotland online resource hub.

We continue to support the learner engagement team at SQA in engaging with the views of college students. We appointed and prepared student members to contribute to stakeholder advisory groups for National Qualifications and Higher Nationals. We also advised on strategies for student input to the development of the new Next Generation HNs – including student engagement visits to pilot colleges and a focus group for Next Gen course reps.

We have also continued to work closely with CDN supporting their events, including co-facilitating annual College Student Board Member training and presenting at 7 Board Member Induction sessions across the academic year. sparqs and CDN also jointly ran a national event on Student Experience and Engagement and in addition we presented at a webinar on Effective and Inclusive Blended Learning (run jointly by CDN and QAA) and presented on our new SLE model at the CDN Skills and Volunteering Strategic Network. Once again, we sat on a judging panel for the annual CDN College Awards and attended the event to present an Award.

It is increasingly common for students to cite environmental sustainability and sustainable economic development amongst their concerns, including in relation to their learning experience (data collected at our 2022-23 consultation workshops for developing the revised SLE model). We continue to develop our partnership and mutual support with Education for Sustainable Development (ESD) organisations, including EAUC (Alliance for sustainability leadership in education), SOS-UK (Students Organising for Sustainability), and Learning for Sustainability Scotland (LfSS). ESD has been included as one of three lenses for the SLE Model and we are working with these organisations on the way this lens should be presented in SLE materials.

Following our very successful lead workshop at the European First Year Experience conference in June 2023, we continue to participate in related work. Following that conference, a Scottish network has been founded for the discussion of quality enhancement for first year students in particular (and other 'first experiences' for learners). We chose not to attend the 2024 European Conference in Copenhagen but wish to return in a future year to present more of Scotland's initiatives in this area.

We continue to work with the Joint Articulation Group, continued our links with SCAPP, the EdS Schools team Rights and Participation Network, and participated in the SCQF Forum. These groups have streams of work that we could support further student engagement within the future.

Outcome 4 Metrics	21-22	22-23	23-24
Number of sector meetings sparqs has contributed to	90	112	80
Number of sector meetings where students or staff have been supported to attend by sparqs.*	115	85	73

Work Area 5 – Fosters effective links and communication channels with SFC, our members, practitioners and stakeholders

We will engage with our members to develop joint work plans supporting their key activities, where appropriate.

We will continue to develop our governance structures to ensure our members, practitioners and stakeholders are able to inform and influence our work.

We will continue to utilise a wide range of communication methods, including news articles, website and social media.

Indicators of Success

5.1 Reach of support

- Number of sector partners receiving at least one developmental visit.*
- Number of people engaging with sparqs' advisory groups, working groups and consultative events.*

5.2 Commentary on

- Impact of support - advice, resources or support to the SFC and, where appropriate, sector partners to help them to practically address an area of development or enhance work within their organisation.
- Programmes of work with the SFC and, where appropriate, partners and how they have impacted on sparqs' strategic priorities and national development areas.
- Topics discussed with and shaped by stakeholders, etc.
- Use of sparqs' website.
- Circulation and impact of sparqs' news articles.

Work Area 5 - Summary of key performance against outcome agreement and key targets for 2023-24

Throughout 2023-24 we continued to collaborate closely with sector partners to deliver co-ordinated support to the sector across many of our strategic priority areas. We work closely with NUS Scotland in many work areas, but a key collaborative programme of joint work is our Developing College Students' Associations work, a major project supporting the college sector, funded by SFC.

Sector partners are also represented appropriately on our advisory groups and Members' Steering Committee and, likewise, we sit on many of their sector committees and working groups, also outlined elsewhere in this report. 153 people engaged in sparqs advisory groups, working groups and consultative events.

We have continued to ensure our website maintains its usage and our communications strategies reach a wide audience. Our news articles were published regularly throughout the year, highlighting key issues in the sector.

Outcome 5 Metrics	21-22	22-23	23-24
Number of people engaging with sparqs' advisory groups, working groups and consultative events.	110	101	153

Work Area 6 - Contributes to student engagement developments across the UK and internationally

We will attend and contribute to events and activities across the UK and internationally.

We will seek opportunities to work with international partners on funded projects and investigate ways of offering our activities to an international audience, where appropriate.

Indicators of success

- 6.1 Reach
 - a) No of conferences/events attended/contributed to.
- 6.2 Commentary on
 - a) International activity and how it is contributing to sparqs' strategic priorities and reputation of sparqs and Scotland.
 - b) External sources of income.

Work Area 6 - Summary of key performance against outcome agreement and key targets for 2023-24

sparqs continues to be recognised as a world-leading organisation, as demonstrated by our work both nationally and internationally and the feedback and data outlined below. We continue to be invited to contribute to a range of conferences across Scotland, the rest of the UK and internationally and are regularly invited to contribute to projects as experts in student engagement. In addition, we endeavour to keep informed about relevant events, and regularly make submissions to calls for proposals for contributions to external events and conferences, often inviting institutions to collaborate with us. We participated in 74 events and conferences during 2023-24, including contributing as a panel member at QAA UK's Quality Matters conference, UNITU's Strengthening Student Leadership: Diverse Approaches for Training & Support, CDN's National event on student experience and engagement and their Board Member Induction and presenting at Student Voice Australasia's symposium "Exploring Quiet Voices for Impact". A majority of these events were online.

Our international work continues to be important in strengthening Scotland's reputation as a centre of excellence for student engagement, as well as potentially providing valuable income. We will continue to explore new relationships with a view to learning from others, promoting Scotland's approaches and generating income. We have had no significant sources of non-SFC funding this year. We will continue to investigate external income sources as appropriate, to give us capacity and flexibility in our work plans.

Outcome 6 Metrics	21-22	22-23	23-24
Number of conferences/events attended/contributed to	110	45	74

Acronyms List

ARC	Academic Representation Co-ordinators
ASV	Annual Support Visit
AT	Associate Trainer
CAG	College Advisory Group
CDN	College Development Network
CIP	College Improvement Project
CRT	Course Rep Training
EdS	Education Scotland
ELIR	Enhancement-led Institution Review
EQAF	European Quality Assurance Forum
EREP	Evaluative Report and Enhancement Plan
ESOL	English as a Second or Other Language
ESU	European Students' Union
EUA	European University Association
GAP	Gender Action Plan
HGIOC	How good is our college?
HISA	Highlands and Islands Students' Association
IAT	Institutional Associate Trainer
iGAP	Institutional Gender Action Plan
ILR	Institutional-led Review
JAG	Joint Advisory Group
NEON	National Education Officers' Network
NSS	National Student Survey
NStEP	National Student Engagement Programme (Ireland)
NUS	National Union of Students
ODL	Online Distance Learning
PGR	Postgraduate Research
PGT	Postgraduate Taught
QAA	Quality Assurance Agency
QASHE	Quality Arrangements for Scottish Higher Education
QEF	Quality Enhancement Framework
QMU	Queen Margaret University
SESN	Student Engagement Staff Network
SFC	Scottish Funding Council
SHEEC	Scottish Higher Education Enhancement Committee
SLP	Student-led Project
SPA	Student Partnership Agreement
SSES	Student Satisfaction and Engagement Survey
TNE	Transnational Education
UAG	University Advisory Group
UHI	University of the Highlands and Islands

student partnerships in quality Scotland (sparqs) is a Scottish Charitable Incorporated Organisation.
Registration number SC046172

Financial review

Review of Financial Position

During the year, the charity received income of £460,920 (2023: £455,602). SFC funding is made up of 12 months funding at £465,939 (2023: £357,875).

Expenditure during the year amounted to £435,583 (2023: £468,340) of which the major component is salaries amounting to £329,504 (2023: £396,716).

Reserves

Reserves held at 31 July 2024 amounted to £143,944 (2023: £98,607) all of which relate to unrestricted funding. Reserves of £40,000 should be maintained as the board agreed this level would cover one month's operating costs.

Plans for Future Periods

Income from SFC will remain at £468,880 for 2024-25. It is anticipated additional project income will be £4,000, giving a total income of £472,880. Spending has been budgeted at £528,404. The additional spend of £55,524 will come from reserves, leaving reserves at the end of 2024-25 £68,420.

Structure, Governance and Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 3 December 2015 and officially commenced activities on 4 June 2016. It has a two-tier structure consisting of Members and The Board of Trustees.

Appointment of Trustees

Trustees are appointed in accordance with the constitution.

Risk Management

The Board has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

Key risks identified by the Board, and steps being taken to mitigate them are set out below:

Key risk	Mitigation action
Brexit	Investigate ways to operate within the EU after Brexit.
Reliance on SFC funding	Scoping review is underway with SFC. Funding for 2024-25 submitted in December 2023 and sparqs are still waiting on the outcome. With such uncertainty sparqs are unable to recruit and are at a reduced staff capacity.
Long-term illness	Promote a healthy work life balance. Flexible workloads allow people to pick up work if a member of staff is absent. Progress on areas of work is shared at 121's, planning days and team meetings ensuring everyone is aware of current priorities. A re-focus of these priorities would take place should there be any long-term absence.
COVID-19 Related absence	Whilst COVID is not as high a threat as it was previously. Signs regarding hand washing etc. are still in the office reminding people of hygiene.
Fall in demand for services	Ensure sparqs adapt to sector needs and respond effectively. Stay informed of new priorities through sector meetings, members, Annual Support Visits, College and University Advisory Groups
Building closure	IT is set up to allow staff to work from home. If kit has been left in the office, then Office 365 will allow access on any device as an interim measure.
Reliance on NUS for services	Other premises and costs have been investigated. There are options within our current budget which would be communal desk space rental, with staff having access to a desk 2 days a week.
Significant policy change	Ensure that sparqs are on top of changes and are part of key sector discussions.
Change in direction or type of service we offer, or major incident in terms of customer care which impacts on the way the sector views sparqs and engages with our work.	Monitor interactions through client management systems, dealing with any issues as soon as they arise. Pay due attention to complaints. Safeguarding, financial controls and other issues which could affect reputation. Work with our advisory board to monitor any changes.

Key risk	Mitigation action
Loss of data	Access to personal data is restricted and only allowed as required for a role. Documents are also password protected. Secure file sharing with externals is now in place. Data cannot be stored on external drives or USB. All accounts and devices have passwords to access.
Nonpayment of invoices	Maintain tight financial controls and procedures. Plan to operate within guaranteed income streams wherever possible. Finance software has inbuilt invoice reminders to chase payment. Also flags long outstanding invoices which are followed up with a phone call.
Inability to respond to new challenges/innovate	Use of additional funding to explore new work areas through pilot projects with minimal risk. Seek out new funding streams available which support this work.
Server failure	NUS Scotland saves a local version of data on a tape which is backed up weekly. Tapes are kept in a fire safe in the NUS Scotland office.
Cyber attack	This is a new risk as a result of data being moved from NUS server to the SharePoint cloud. The IT provider's software monitors for threats and malware, and sparqs also have the authenticator application to mitigate the risk.

Statement of Trustees' Responsibilities

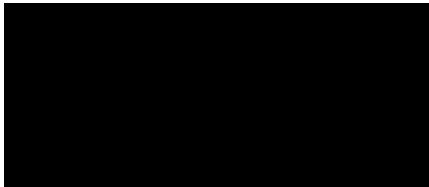
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by the Board of Trustees and signed on its behalf by



12 April 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF sparqs

I report to the charity Trustees on my examination of the financial statements of sparqs for the year ended 31 July 2024 which are set out on pages 23 - 30.

This report is made to the Trustees of sparqs, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Trustees and members of sparqs, as a body, for my work or for this report.

Respective responsibilities of the Trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

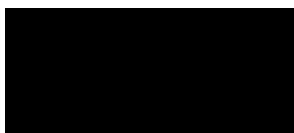
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the Act and Regulation 4 of the Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Regulations

have not been met; or

2. to which, in my opinion, attention should be drawn, other than as detailed below, in order to enable a proper understanding of the financial statements to be reached.



CHIENTE + TAIT LLP (trading as CT)
Chartered Accountants and Independent Examiner
61 Dublin Street
Edinburgh
EH3 6NL

12 April 2025

sparqs

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)**For the year ended 31 July 2024**

	Notes	31 Jul 2024 Unrestricted £	31 Jul 2023 Unrestricted £
Income and endowments from:			
Donations and legacies	2	465,939	357,875
Grant income	2	-	-
Charitable activities	3	14,981	97,727
		-----	-----
Total income		480,920	455,602
		-----	-----
Expenditure on:			
Charitable activities	4	435,583	468,340
		-----	-----
Total expenditure		435,583	468,340
		-----	-----
Net (expenditure)/income and net movement in funds		45,337	(12,738)
Reconciliation of funds:			
Total funds brought forward		98,607	111,345
		-----	-----
Total funds carried forward		143,944	98,607
		=====	=====

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

All incoming resources and resources expended derive from continuing activities.

All income and expenditure in the current and prior year relates to unrestricted funds.

The notes on pages 25-30 form part of these financial statements

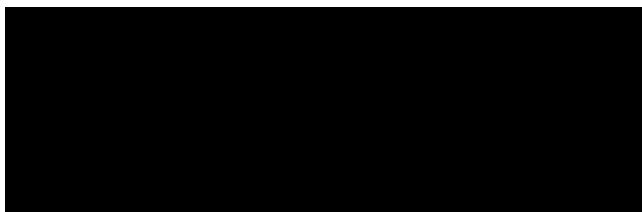
sparqs

BALANCE SHEET

As at 31 July 2024

	Notes	31 Jul 2024 £	31 Jul 2023 £
Current assets			
Debtors	8	13,943	15,178
Bank and cash		146,154	97,533
		-----	-----
		160,097	112,711
		-----	-----
Creditors: amounts falling due within one year			
Creditors and accruals	9	16,153	14,104
		-----	-----
Net current assets		143,944	98,607
		-----	-----
Net assets		143,944	98,607
		=====	=====
Represented by			
Unrestricted funds			
General funds		143,944	98,607
		-----	-----
		143,944	98,607
		=====	=====

Approved by the Board of Trustees on 12 April 2025..... and signed on its behalf by:



The notes on pages 25-30 form part of these financial statements

sparqs

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds Structure

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

Restricted funds are funds that can only be used for particular restricted purposes within the charity's objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation, grant or project income is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from charitable activities includes income earned in running conferences and delivering projects for third parties.

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NOTES TO THE FINANCIAL STATEMENTS (Contd.)

For the year ended 31 July 2024

1. Accounting policies (continued)

Expenditure recognition

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on an accruals basis and all expenses are allocated to the applicable expenditure headings. Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination, accountancy and legal fees together with an apportionment of overhead and support costs.

Charitable activities

Charitable activities costs are those costs expended on meeting the Charity's objectives and the governance costs.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged to the Statement of Financial Activities in the period that they are payable. There were no outstanding contributions at the year end.

Taxation

The charity is a registered charity and accordingly is exempt from taxation on its income and gains when they are applied for charitable purposes.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

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.

2. Income from donations & grants

	2024	2023
	£	£
Scottish Funding Council – core grant	465,939	357,875
	-----	-----
	465,939	357,875
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS (Contd.)**For the year ended 31 July 2024**

3. Income from Charitable Activities	2024	2023
	£	£
Event, project and interest income	14,981	97,727
	-----	-----
	14,981	97,727
	=====	=====
 4. Expenditure on Charitable Activities	 2024	 2023
	£	£
Direct charitable activity costs:		
Associate Trainer including salary costs	29,665	29,204
Support and governance costs (note 5)	405,918	439,136
	-----	-----
	435,583	468,340
	=====	=====
 5. Support and governance costs	 2024	 2023
	£	£
Salaries and associated costs	315,200	384,430
Travel and subsistence	5,180	13,159
Staff training	437	1,251
Staff recruitment	-	80
Events and meetings	22,364	4,462
Premises	16,000	16,000
Website and online tools	4,368	3,945
Printing, stationery and postage	245	359
Insurance	2,606	2,497
IT software and consumables	5,747	5,530
Legal and professional fees	28,091	5,778
General expenses	354	39
Bank interest and charges	170	201
Subscriptions	135	-
Advertising and marketing	1,586	-
Entertainment	1,337	-
<i>Governance costs</i>		
Independent examination	2,098	1,405
	-----	-----
	405,918	439,136
	=====	=====

sparqs

NOTES TO THE FINANCIAL STATEMENTS (Contd.)

For the year ended 31 July 2024

6. Analysis of staff costs	2024	2023
	£	£
Salaries	257,263	316,711
Social security costs	19,477	24,998
Pension defined contribution	52,259	54,287
Health benefit	505	720
	-----	-----
	329,504	396,716
	=====	=====

No employee received emoluments of more than £60,000.

The average number of employees during the year was 14 (2023: 17)

The key management personnel are the Trustees, the Director and the managers. Total remuneration paid to key management personnel in the year was £125,381 (2023: £113,313), inclusive of employers' pension contributions and employers' NI.

7. Related party transactions and Trustees' remuneration

The Trustees did not receive remuneration, reimbursement of expenses or other benefits for their services in the current or prior years.

There were no other reportable related party transactions during the year.

8. Debtors	2024	2023
	£	£
Trade debtors	2,035	10,869
Prepayments	11,908	4,309
	-----	-----
	13,943	15,178
	=====	=====

sparqs

NOTES TO THE FINANCIAL STATEMENTS (Contd.)

For the year ended 31 July 2024

9. Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	1,230	1,380
Social security and other taxes	(1,008)	(2,858)
Accruals and deferred income	15,931	15,582
	-----	-----
	16,153	14,104
	=====	=====

10. Deferred income

Deferred income comprises of income in relation to attendance at events which take place in August at the QMU.

	2024	2023
	£	£
Balance as at 1 August	2,973	-
Amounts released to income	(2,973)	-
Amount deferred in year	3,190	2,973
	-----	-----
	3,190	2,973
	=====	=====

11. Pension scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £52,259 (2023: £54,287). Contributions outstanding at the balance sheet date amounted to £126 (2023: £4,400).



12. Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

2024	2023
£	£
16,003	16,000
=====	=====

LETTER OF REPRESENTATION

STUDENT PARTNERSHIPS IN QUALITY SCOTLAND

83 Princes Street
Edinburgh
EH2 2ER

CT
Chartered Accountants and Independent Examiners
61 Dublin Street
EDINBURGH
EH3 6NL

Dear Sirs

**STUDENT PARTNERSHIPS IN QUALITY SCOTLAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024**

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 July 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make the following representations. All representations are made to the best of our knowledge and belief.

General

- 1) We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2) We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3) We confirm that the audit requirement of Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. We also confirm that the charitable company's governing document does not require the charitable company to obtain an audit of its financial statements. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4) We have fulfilled our responsibilities as trustees under the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied they give a true and fair view and for making accurate representations to you.
- 5) All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.

- 6) All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Office of The Scottish Charity Regulator.
- 7) The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 8) The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except those that are disclosed in the notes to the financial statements.
- 9) All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10) We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11) The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
- 12) Loans and arrangements
- 13) The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

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

Laws and regulations

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

Related parties

- 16) Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

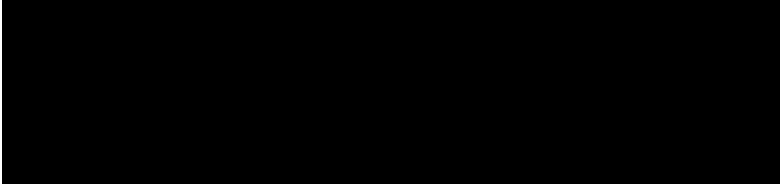
- 17) All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

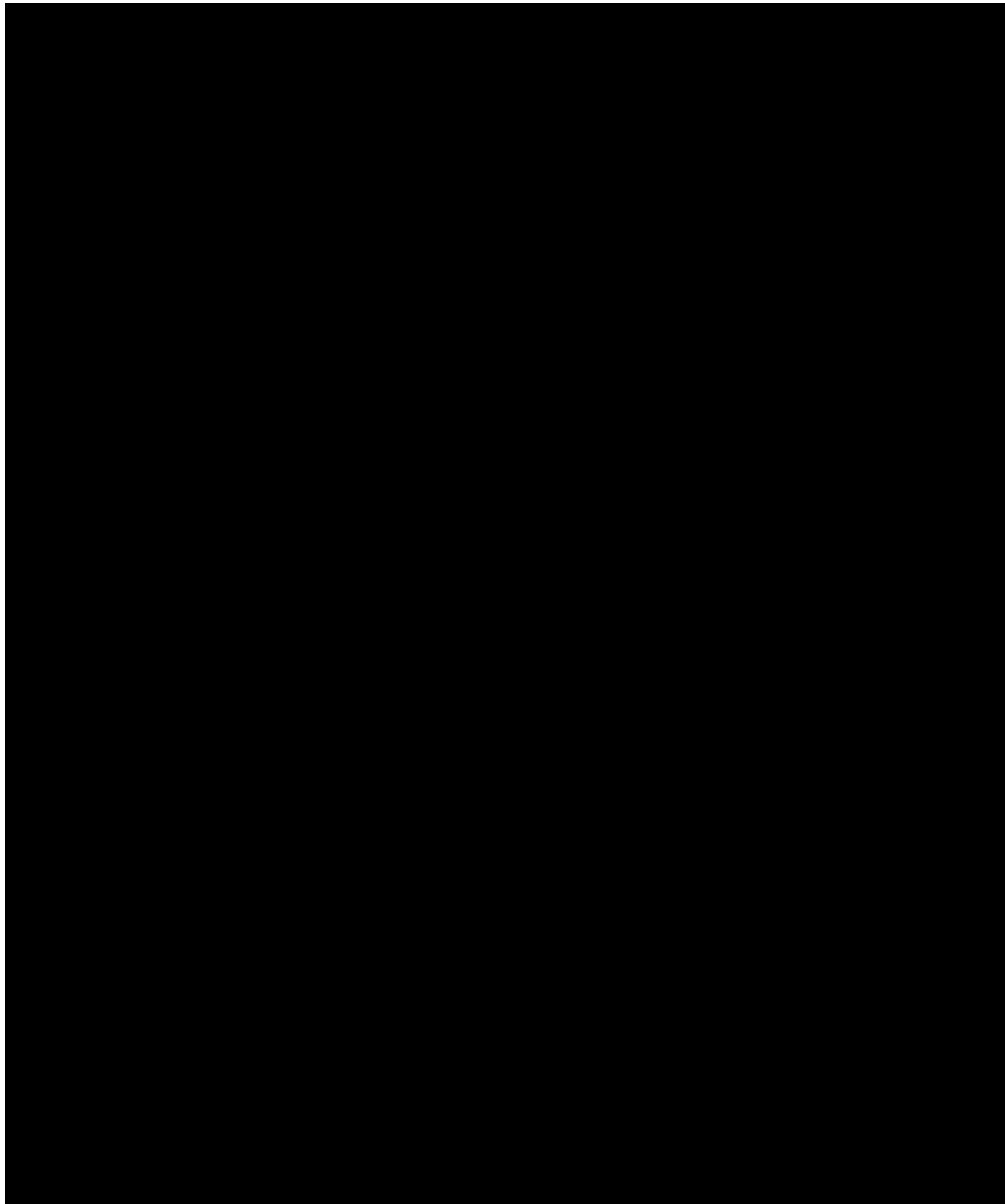
18) We believe that the charitable company's financial statements should be prepared on a going concern basis. We are aware the Charity merged with The Saltire Society Trust post year end and this was approved with OSCR's consent.

Yours faithfully

Signed on behalf of the board of trustees
of STUDENT PARTNERSHIPS IN QUALITY SCOTLAND



12 April 2025
.....





ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Chiene + Tait LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Chiene + Tait LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

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To advise Chiene + Tait LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at mail@chiene.co.uk and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

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