

**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)**

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**Christ Church Students' Union**  
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**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 30 June 2022**

<b>Trustees</b>	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)
<b>Company registered number</b>	07618194
<b>Charity registered number</b>	1142619
<b>Registered office</b>	41 St Georges Place Canterbury Kent CT1 1UT
<b>Chief executive officer</b>	Ben MacPhee
<b>Head of Engagement and Deputy CEO</b>	Kate Little
<b>Head of Business &amp; Development</b>	Chi Lau
<b>Independent auditors</b>	Kreston Reeves LLP Statutory Auditor Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
<b>Bankers</b>	Metro Bank 2 St George's St Canterbury Kent CT1 2SR

**Christ Church Students' Union**  
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**Trustees' report**  
**for the year ended 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.

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**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.

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**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;

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**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**

<b>Student-led &amp; democratic</b>	We are run by students, for students, and believe in the power of democratic student-led decision making.
<b>Inclusive</b>	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.
<b>Dependable &amp; professional</b>	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.
<b>Supportive</b>	The foundation of us as a union is to be there for our Members throughout their journey as a student.
<b>Partnership</b>	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.
<b>Respect</b>	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.
<b>Fun!</b>	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.

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**Trustees' report (continued)**  
**for the year ended 30 June 2022**

**KEY PERFORMANCE INDICATORS**

Area	Measure(s)	Budget	Actual	Variance
<b>Democratic engagement</b>	Voters in leadership elections	2,500	963	(1,537)
	% of students who voted during the year	15%	Unknown*	-
<b>Opportunities participation</b>	Number of students engaged in opportunities	1,750	1,609	(141)
	Number of opportunities memberships	2,250	1,712	(538)
<b>Financial Performance</b>	Commercial income to budget	£38,000	£35,544	(£2,456)
	Overall surplus to budget	£4,100	(£8,565)	(£12,665)
<b>Satisfaction &amp; Effectiveness</b>	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.



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**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](http://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](http://www.ccsu.co.uk).

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**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 points 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.

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**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:

<b>No longer an objective</b>	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%
<b>Awaiting progress</b>	Cited as an objective in one or more sabbatical officer manifestos	3	4%
<b>On hold</b>	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%
<b>Emerging</b>	Work has paused, with the reason given within Trello	5	7%
<b>Expected</b>	Work has started, but is behind schedule, with the reason given in Trello	13	19%
<b>Complete</b>	Work has started, and is progressing as expected	37	54%
<b>Cause for concern</b>	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.

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**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.

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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.

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

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

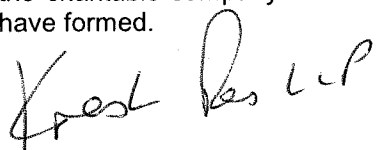
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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

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 £	
	30 June 2022 £	30 June 2022 £		
Note				
<b>Income from:</b>				
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
<b>Total income</b>		<b>1,014,808</b>	<b>1,014,808</b>	798,124
<b>Expenditure on:</b>				
Raising funds	6	8,871	8,871	1,283
Charitable activities	7	1,014,502	1,014,502	712,456
<b>Total expenditure</b>		<b>1,023,373</b>	<b>1,023,373</b>	713,739
<b>Net movement in funds</b>		<b>(8,565)</b>	<b>(8,565)</b>	84,385
<b>Reconciliation of funds:</b>				
Total funds brought forward		420,982	420,982	336,597
Net movement in funds		(8,565)	(8,565)	84,385
<b>Total funds carried forward</b>		<b>412,417</b>	<b>412,417</b>	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 £
<b>Fixed assets</b>			
Tangible assets	12	15,819	12,638
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>396,598</u>	<u>408,344</u>
<b>Total net assets</b>		<u><u>412,417</u></u>	<u><u>420,982</u></u>
<b>Charity funds</b>			
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>
<b>Total unrestricted funds</b>	15	<u>412,417</u>	<u>420,982</u>
<b>Total funds</b>		<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**

	<b>30 June 2022 £</b>	11 months ended 30 June 2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(46,418)</b>	76,542
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>1,157</b>	1,733
Purchase of tangible fixed assets	<b>(10,089)</b>	(833)
<b>Net cash (used in)/provided by investing activities</b>	<b>(8,932)</b>	<b>900</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(55,350)</b>	<b>77,442</b>
Cash and cash equivalents at the beginning of the year	<b>449,328</b>	371,886
<b>Cash and cash equivalents at the end of the year</b>	<b>393,978</b>	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.



**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)**

**2.3 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.

**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)**

**2.6 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**

	<b>Unrestricted funds</b>	<b>Total funds</b>	Total funds 11 months ended
	<b>30 June 2022</b>	<b>30 June 2022</b>	30 June 2021
	£	£	£
<b>Grants</b>			
Block grant	745,014	<b>745,014</b>	676,695
Benefit in Kind	51,360	<b>51,360</b>	47,080
<b>Total 2022</b>	<u>796,374</u>	<u><b>796,374</b></u>	<u>723,775</u>
Total 2021	<u>723,775</u>	<u>723,775</u>	

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**4. Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Total funds</b>	Total funds 11 months ended
	<b>30 June 2022</b>	<b>30 June 2022</b>	30 June 2021
	£	£	£
Fundraising events	17,108	<b>17,108</b>	13,368
Membership Income - Sport	31,690	<b>31,690</b>	21,632
Membership Income - Societies	29,938	<b>29,938</b>	12,739
Marketing income	24,700	<b>24,700</b>	24,613
Miscellaneous Income	113,841	<b>113,841</b>	264
<b>Total 2022</b>	<u>217,277</u>	<u><b>217,277</b></u>	<u>72,616</u>
Total 2021	<u>72,616</u>	<u>72,616</u>	

**5. Investment income**

	<b>Unrestricted funds</b>	<b>Total funds</b>	Total funds 11 months ended
	<b>30 June 2022</b>	<b>30 June 2022</b>	30 June 2021
	£	£	£
Bank interest receivable	1,157	<b>1,157</b>	1,733
<b>Total 2021</b>	<u>1,733</u>	<u><b>1,733</b></u>	

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**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds</b>	<b>Total funds</b>	Total funds 11 months ended
	<b>30 June 2022</b>	<b>30 June 2022</b>	30 June 2021
	£	£	£
RAG Funds	8,871	<b>8,871</b>	1,283
	<u>8,871</u>	<u>8,871</u>	
Total 2021	1,283	1,283	
	<u>1,283</u>	<u>1,283</u>	

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

**Summary by fund type**

	<b>Unrestricted funds</b>	<b>Total</b>	Total 11 months ended
	<b>30 June 2022</b>	<b>30 June 2022</b>	30 June 2021
	£	£	£
Student Representation	808,787	<b>808,787</b>	668,308
Student Activities	160,506	<b>160,506</b>	35,733
Student Events	45,209	<b>45,209</b>	8,415
	<u>1,014,502</u>	<u>1,014,502</u>	<u>712,456</u>
	<u>1,014,502</u>	<u>1,014,502</u>	
Total 2021	712,456	712,456	
	<u>712,456</u>	<u>712,456</u>	

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**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>Total funds</b>	<b>Total funds 11 months ended</b>
	<b>30 June 2022 £</b>	<b>30 June 2022 £</b>	<b>30 June 2022 £</b>	<b>30 June 2021 £</b>
Student Representation	516,073	292,714	<b>808,787</b>	668,308
Sport	160,506	-	<b>160,506</b>	35,733
Societies	45,209	-	<b>45,209</b>	8,415
	<u>721,788</u>	<u>292,714</u>	<u><b>1,014,502</b></u>	<u>712,456</u>
Total 2021	<u>467,415</u>	<u>245,041</u>	<u>712,456</u>	

**Analysis of direct costs**

	<b>Total funds</b>	<b>Total funds 11 months ended</b>
	<b>30 June 2022 £</b>	<b>30 June 2021 £</b>
Staff costs	<b>477,774</b>	396,310
Other direct costs	<b>244,014</b>	71,105
	<u><b>721,788</b></u>	<u>467,415</u>

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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 30 June 2022 £</b>	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
	<u>292,714</u>	<u>245,041</u>

**9. Auditors' remuneration**

	<b>30 June 2022 £</b>	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
	<u>8,085</u>	<u>7,350</u>

**10. Staff costs**

	<b>30 June 2022 £</b>	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
	<u>477,774</u>	<u>396,310</u>

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**10. Staff costs (continued)**

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

	<b>30 June 2022 No.</b>	11 months ended 30 June 2021 No.
Student Activities	5	2
Student Representatives	4	7
Social & Recreational	2	1
Clerical & Admin	3	3
	<u>14</u>	<u>13</u>

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

	<b>30 June 2022 No.</b>	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).

		<b>30 June 2022 £</b>	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).



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**12. Tangible fixed assets**

	Property improvements £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 July 2021	39,607	16,660	56,267
Additions	-	10,089	10,089
At 30 June 2022	<u>39,607</u>	<u>26,749</u>	<u>66,356</u>
<b>Depreciation</b>			
At 1 July 2021	29,944	13,685	43,629
Charge for the year	3,961	2,947	6,908
At 30 June 2022	<u>33,905</u>	<u>16,632</u>	<u>50,537</u>
<b>Net book value</b>			
At 30 June 2022	<u>5,702</u>	<u>10,117</u>	<u>15,819</u>
At 30 June 2021	<u>9,663</u>	<u>2,975</u>	<u>12,638</u>

**13. Debtors**

	2022 £	2021 £
Trade debtors	29,568	13,759
Other debtors	57,298	7,301
Prepayments and accrued income	27,049	18,129
	<u>113,915</u>	<u>39,189</u>

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**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>
	2022 £	2021 £
<b>Accruals and deferred income</b>		
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>



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

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**Notes to the financial statements**  
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**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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	<u>256,753</u>	<u>752,088</u>	<u>(678,947)</u>	<u>(18,699)</u>	<u>311,195</u>
<b>Total Unrestricted funds</b>	<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>

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**Notes to the financial statements**  
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**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)
<b>Total</b>	<u>412,417</u>	<u>412,417</u>

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**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)
	<u>420,982</u>	<u>420,982</u>
<b>Total</b>	<u><u>420,982</u></u>	<u><u>420,982</u></u>

**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)	<u>(8,565)</u>	<u>84,385</u>
<b>Adjustments for:</b>		
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
	<u>(46,418)</u>	<u>76,543</u>
<b>Net cash provided by/(used in) operating activities</b>	<u><u>(46,418)</u></u>	<u><u>76,543</u></u>

**19. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	<u>393,978</u>	<u>449,328</u>
<b>Total cash and cash equivalents</b>	<u><u>393,978</u></u>	<u><u>449,328</u></u>

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



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**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.