

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022  
FOR  
GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**



Milne Craig  
Chartered accountants  
Statutory auditor  
Abercorn House  
79 Renfrew Road  
Paisley  
Renfrewshire  
PA3 4DA

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

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FOR THE YEAR ENDED 31 JULY 2022**

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**GLASGOW CALEDONIAN UNIVERSITY  
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**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 JULY 2022**

<b>SABBATICAL TRUSTEES</b>	Adil Rahoo (resigned 29th May 2022) Tabitha Nyariki (resigned 29th May 2022) Priscilla Otuagoma (resigned 29th May 2022) Olivia Hall (resigned 29th May 2022) Laiba Tareen (appointed 30th May 2022) Jennifer Abali (appointed 30th May 2022) Chukwuma Egbujor (appointed 30th May 2022) John Mavileth (appointed 30th May 2022)
<b>STUDENT TRUSTEES</b>	Dorota Makaruk (resigned 29th May 2022) Paul Wilson (resigned 29th May 2022) River Gowans (resigned 29th May 2022) Titilayo Adebayo (resigned 29th May 2022) Bridget Eze (appointed 30th May 2022) Isla Tasker (appointed 30th May 2022) Miranda Torres (appointed 30th May 2022) Christiana Opoku (appointed 6th June 2022)
<b>EXTERNAL TRUSTEES</b>	Brian Beck Podge Sheehan Jan Savage
<b>CHIEF EXECUTIVE</b>	David Carse
<b>PRINCIPAL ADDRESS</b>	70 Cowcaddens Road Glasgow G4 0BA
<b>REGISTERED CHARITY NUMBER</b>	SC022887
<b>AUDITORS</b>	Milne Craig Chartered accountants Statutory auditor Abercorn House 79 Renfrew Road Paisley Renfrewshire PA3 4DA
<b>BANKERS</b>	Bank of Scotland 54/62 Sauchiehall Street Glasgow G2 3AH
<b>SOLICITORS</b>	Square Peg HR Glen Eagle Braehead, Bo'ness West Lothian EH51 9DW

**GLASGOW CALEDONIAN UNIVERSITY  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022**

The trustees present their annual trustees' report together with the financial statements of the charity for the year ending 31st July 2022.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the charity's governing document, 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).

The legal and administrative information on page 1 forms part of this report.

## **OBJECTIVES AND ACTIVITIES**

### **Purposes and activities**

The Trustee Board identified the Mission of the Students' Association "to represent and support GCU students to have the best university experience", with the Vision "that you will have an outstanding experience that will live with you forever". The Students' Association shares the Values of being Inclusive, Community, Student-Led and Fun.

The charitable purposes of the Students' Association as outlined in our Constitution are:

- the prevention and relief of poverty of students
- the advancement of citizenship and community development
- the advancement of education
- the advancement of the arts, heritage, culture and science
- the advancement of health amongst students
- the organisation of recreational activities for students who have need of them by reason of financial hardship or other disadvantage
- the promotion of religious or racial harmony
- the promotion of equality and diversity
- the promotion of charitable fundraising activities

### **Significant activities**

In pursuance of its purposes for the public benefit, the Students' Association will ensure that the diversity of its membership is recognised, valued and supported and has established departments and services for use by its membership and to support its work with the University and other organisations on behalf of students. These include the Representation and Advice Department, Activities Department and Membership Support Department.

The Representation and Advice Department, through the Advice Centre, provide a confidential drop-in service for students for support and information on academic and personal issues. Students can see our Student Advisers for support and advice. This service operates an emergency hardship fund and free condoms and sanitary products. This department also supports the GCU Academic Representation Structure and students being involved in GCU Quality Assurance and Enhancement processes, Caledonian Student Voice, campaigning and provides support to student reps. This department takes forward our Ethical and Environmental work.

The Activities Department provides many involvement opportunities for students. This includes being involved in sports clubs, societies, media groups (Student Magazine or Radio Station) and volunteering programmes. We are also very proud of our Student Leaders Programme.

The Membership Support Department exists to support the work of the other two departments. This department includes the Finance Office, Welcome Desk, clerking for meetings and general administrative support for staff, officers and the membership.

We launched The Bigger Plan 2025, our strategic plan, in Spring 2022 after extensive consultation with GCU students (our members), our employees, Glasgow Caledonian University and with our Trustees. We consulted with GCU students through our Annual Student Survey and at our Student Voice and Student Voice Sub Committee meetings.

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**Significant activities (continued)**

From the survey respondents: over 75% agreed with our Vision, 84% agreed with our Mission and 87% agreed we had chosen the right strategic areas.

Our Mission is to represent and support GCU students to have the best university experience by creating an **inclusive and sustainable** Students' Association which supports **physical health, mental health and wellbeing** by **developing leaders and volunteers** to bring positive change in our communities whilst ensuring the **student voice is at the heart of decision making**. Our Vision is that you will have an outstanding experience that will live with you forever.

Our Trustee Board approved the Strategic Plan in December 2021. It is mapped against the United Nations Sustainable Development Goals (SDGs) and the Scottish Government National Performance Framework (measuring progress against National Outcomes). More information is available from: [www.GCUstudents.co.uk/strategicplan](http://www.GCUstudents.co.uk/strategicplan).

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

With the Coronavirus epidemic moving into a calmer phase in the UK and most restrictions lifted in wider society, the Students' Association Building and London Office reopened and in person student activities restarted again on Monday 20th September 2021. Most of our services and activities were delivered either in person or online during the academic year 2021/22. A blended delivery of learning and teaching at GCU creates a new environment to work within and will take us a few years to work out our new normal. The pandemic has reset the ways students live, work and study and the time they spend on campus. This creates new challenges for the Students' Association in engagement, creating a sense of belonging and building a community.

The following highlights some of the achievements and performance for the academic year 2021/22.

Freshers Week 2021 was delivered with a mix of in person and online activities and events. In advance of Freshers Week 2021 we updated our Student Handbook and to reduce the Students' Association carbon footprint and focus our communications on digital formats there was no Freshers Mailing this year. The Students' Association offered interactive synchronous online workshops to all programmes in Trimester A. The format was modified to include a multiple choice quiz activity which provided a fun and interesting way to promote the range of Students' Association activities, services, and facilities. A total of 1,823 students attended 32 workshops that were delivered to 94 programmes. Two GCU Generic Induction Talks took place this year with attendance estimated at around 200 students. The Full Time Officers also filmed a short welcome video which was uploaded onto our social media, website and all student email and delivered a Students' Association Webinar later in Trimester A for students who registered late. A week long programme of events was created with two events planned each day and a mixture of online and in person activities. Attendance at the events in the Re:Union Bar & Grill was good but online events didn't do as well. A total of 51 students were recruited onto the Freshers Team, which is comparable with 2019 but only 22 attended training and engaged as volunteers, this is down 40% from 2019. A blended approach to the Freshers Fair was adopted this year, with an in person outdoor fair and online fair. The Outdoor Fair ran for five days on the Glasgow Campus, compared to the two days in previous years, this allowed as many students to interact as possible. And 3,500 branded bamboo toothbrushes and bank card holders were purchased by the Students' Association to give away to students at the fair. There were three deliveries of samples from companies and these were distributed to students, including 500 Dig-In Boxes, 5,750 cans of Coca-Cola Zero and 200 cans of Pepsi Max. A Virtual Freshers Fair was held over three days and 650 students attended, this attendance is about 25% less than last year. Twenty-five sports clubs organised come and try activities for new students, 766 students attended these events on the Glasgow Campus. Although the number of activities and the level of participation is not as good as the two years before the pandemic it was really positive re-start to activities. Society taster events had 388 students attend on the Glasgow Campus, the overall number of attendees was lower than 2019, but higher than 2020 which well reflects the blended approach to Freshers' 2021. There were 6 Freshers Week events organised for new students on the London Campus and 45 students attended the introduction to the Students' Association event but engagement at all other events on the London Campus was low, perhaps impacted by the later than usual start of many international students due to recruitment and quarantine.

**GLASGOW CALEDONIAN UNIVERSITY  
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**REPORT OF THE TRUSTEES  
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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

Refreshers 2022 took place between Monday 31st January and 4th February 2022 to welcome new and returning students to GCU. The Students' Association ran events on both the Glasgow and London Campus. Activities on the Glasgow Campus included a Refreshers Fair with clubs, societies, groups and networks hosting stalls either on campus or online. The Students' Association organised a Postgraduate Networking Lunch, Pottery Painting and Radio Caley hosted Radio Caley-Oke and the Sports Council a Family Fortunes Quiz. In addition, many sports clubs and societies hosted Come and Try or Taster Events including the Pole Dancing Society, Biosciences, Choir, Dungeons and Dragons, Badminton, Volleyball and Athletics. On the London Campus there was a quiz, bingo and speed friending. There was an introduction to the Students' Association workshop held in person on the London Campus and two online workshops.

Student Voice is the Students' Association's main policy making body, which consists of 64 places for representatives, of which 57 places will be filled at the end of Trimester B. Student Voice has elected representatives from all of the academic schools, representation officers and representatives from each of our involvement areas to ensure that any decisions made are legitimate and representative. Student Voice is where Ideas are taken on how the University or Students' Association can be improved or what our members want us to campaign on. The Ideas are discussed and Improvements can be suggested. These Ideas become our policy. Student Voice is also the body that holds the Executive Committee to account and elect students onto University committees. The first three meetings were held online and the fourth meeting was piloted as a hybrid meeting.

A total of 10 new Ideas were discussed at Student Voice in Trimester A and B: more core text books available in the library, evidence requirements reduced for discretionary and childcare applications, application process revised for Caledonian Court, platform for reselling of books, requirement for compulsory sexual consent test, digital student ids, blue badge use on campus, usability of GCU website, healthcare students offered flu vaccinations, extending library opening hours, free access to the GCU gym, yearly re-approval of affiliated societies and exploring renaming the bar. In addition, Student Voice discussed external affiliations, Full Time Officer Team and Individual Objectives, Block Grant, renaming Liberation/Representation Groups to Representation Networks, Standing Orders, Audited Accounts, Bigger Plan 2020 Year 5 Progress, National Student Survey, Election Rules, society affiliations, revised Radio Station Policy Document, revised Student Magazine Policy Document, Full Time Officer Accountability Schedule, Elections Schedule, Membership Schedule, Trustee Board composition, Transport Policy, Sustainability Policy, Full Time Officer Competency Framework, Honorary Life Memberships and the Student Partnership Agreement.

Delegations were sent to the NUS Scotland Conference held in Dundee and the NUS UK Conference held in Liverpool. The Students' Association submitted motions on student mental health and increased in person learning and teaching to the NUS Scotland Conference. The NUS UK Conference discussed various motions and policies including the international student experience in post-study, student housing co-operatives, making education accessible for all backgrounds and tackling gender-based violence. The NUS Scotland Conference discussed various motions and policies including gender-based violence in institutions, independence of NUS Scotland and the minimum wage for apprentices. The Students' Association's motion for long-term SFC funding to institutions in Scotland for enhanced mental health and wellbeing services was also presented and discussed. The NUS Scotland Conference adopted policy in favour of an independent NUS Scotland. Tabitha Nyariki, Vice President SHLS, successfully won the Equality and Diversity Award in the NUS Scotland Awards 2022. She won the award for her work on the Tackling Racism at GCU Working Group, the Ethnic Diversity Network, the Black History Month campaign and working with the GCU Careers Services on activities for BAME students.

The Full Time Officers delivered 12 Ask the Officer Online events, including a Q&A with the Principal. The Full Time Officers chose not to deliver any Lecture Shouts on campus due to Coronavirus and it proved challenging to arrange online, so instead the Full Time Officers produced 6 update videos that were shared on social media and in all student emails. The Full Time Officers created 29 blogs that are available from [www.GCUstudents.co.uk/blogs](http://www.GCUstudents.co.uk/blogs). Examples of blogs include on academic misconduct, student mental health, free bus travel, 16 days of action against gender based violence, climate challenge rally, trans awareness, United Nations Youth Conference, drink spiking, Black History Month, learning and teaching during the Coronavirus pandemic, International Women's Day, Fit to Sit Policy, Motions to NUS Conferences and Full Time Officers Reports. These activities form the Full Time Officer Student Engagement Plan, that is annually shaped by the Full Time Officers.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

On 6th October 2021 the Full Time Officers met with the Minister of Higher and Further Education, Jamie Hepburn, with the Principal. The discussion consisted of various areas including the pandemic, student mental health, student employment, current learning and teaching and other areas affecting our GCU and wider students. The Full Time Officers pushed the Minister about on-campus learning and teaching including the need for greater personalisation of education. The Principal and Student President welcomed the First Minister, Nicola Sturgeon and Minister for Zero Carbon Buildings, Active Travel and Tenants' Rights, Patrick Harvie, at Glasgow Caledonian University for the Scottish Government to announce free bus travel for all Scottish students under the age of 22 from January 2022. The Student President met briefly with the Scottish First Minister on 18th March 2022 and discussed student mental health and support provision at universities. The First Minister acknowledged the issue and indicated this to be discussed with the Minister of Education, Jamie Hepburn.

The Students' Association continues to be active in representing the needs of our members and improving the lives of GCU students. These are some highlights:

- The Full Time Officers developed a political stance for the Students' Association regarding Learning and Teaching during the pandemic. This is available to read: [www.GCUstudents.co.uk/articles/full-time-officers-statement-on-learning-and-teaching-during-pandemic](http://www.GCUstudents.co.uk/articles/full-time-officers-statement-on-learning-and-teaching-during-pandemic)
- The Full Time Officers remained in conversations with the GCU Executive Board to discuss the impact of the Coronavirus pandemic for students on learning and teaching and the wider student experience. The key discussions involved the safe return to campus for Trimester A, Trimester B Delivery Principles, allowing students who are from high risk groups or living with an individual classed as high risk to be allowed to study online by completing an Online Study Request Forms, re-opening the Faith and Belief Centre, return of in person graduations and graduations for the Class of 2020 and Class of 2021, increasing discretionary funds particularly for international students and hotel quarantine costs for international students.
- The Full Time Officers provided feedback to the University on the Planning for Learning and Teaching Delivery, Academic Support and Assessment AY 22/23 paper. Whilst the University have confirmed there will be a full on-campus experience in the academic year 2022/23, that a minimum of 75% of timetabled classes will be in person and that GCU is not offering a lower level of in-person teaching to other Scottish institutions, it is the policy position of the Full Time Officers that all learning and teaching should return in-person. The Full Time Officers believe that students should have greater choice on whether to attend a lecture on campus, attend online or watch the lecture in their own time (for example as a result of sickness, work commitment or caring responsibilities). The Full Time Officers believe, notwithstanding the legal requirements from the Home Office for international students and current technological challenges, that there should be a progressive move towards greater personalisation of education. The Full Time Officers are keen to ensure that students and academic reps, under the Students as Partners agenda, are involved in agreeing the split between on campus and online learning at a programme or module level.
- It was raised at the Equality and Diversity Committee in the Students' Association on the wider disabled students' student experience and identified three proposals to put forward to the University on mandatory training for academic staff on teaching disabled students, revising the tools and technology used to teach disabled students and to automatically approve Mitigating Circumstances for disabled students. The Pro-Vice Chancellor Learning and Teaching attended the Committee to identify how issues could be taken forward.
- There has been a growing number of reports of women being spiked in nightclubs and bars across the UK, either through spiking "by injection" or drink spiking. The Vice President SCEBE produced a statement on behalf of the Full-Time Officers for our members that is available from: [www.GCUstudents.co.uk/articles/drink-or-needle-spiking-full-time-officer-s-statement](http://www.GCUstudents.co.uk/articles/drink-or-needle-spiking-full-time-officer-s-statement)
- The Vice President SCEBE organised Rainbow Laces Day and had online and on-campus presence to mark this. Rainbow Laces have brought visibility for LGBTQ+ people in sport.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

- The Vice President SCEBE attended the PAICC (Plagiarism, Academic Integrity, Collusion, and Cheating) working group on developing a module about academic integrity for students. This module will be available for all students to complete where they can learn and test their knowledge on common mistakes students make when submitting coursework. The group was formed in response to the heightened cases of plagiarism during the pandemic. The Vice President SHLS and Vice President SHLS created a video that was promoted on social media, in the all student email and on the GCU Learn module. This is available from: [www.GCUstudents.co.uk/articles/academic-misconduct-blog-13th-december-2021](http://www.GCUstudents.co.uk/articles/academic-misconduct-blog-13th-december-2021)
- The Vice President GSBS worked with other Full Time Officers and other students' associations in Glasgow action to co-ordinate action against Novel Student Accommodation in an attempt to get students staying there a partial refund part of the accommodation fees. Students described the accommodate as 'filthy and unfinished building site'. This resulted in a refund of around 50% accommodation fees for each resident.
- The Full Time Officers met their counterparts at the University of Glasgow Student Representative Council to discuss the Glasgow City Council restrictions on new student accommodation developments within Partick and Yorkhill and Townhead and Cowcaddens and potential consequences for students.
- The Vice President SHLS continues to sit on the Tackling Racism Group, that has met monthly to evaluate the recommendations given to the University to help tackle racism on campus and participation in the Call it Racism Campaign in Trimester B. The campaign included posters around the campus, a rally attended by GCU staff and students, series of webinars and a video blog of the Vice President SHLS' experience as a BAME student in Higher Education. We challenged our student groups to stand against racism in their student groups and held a pledge session on the 22nd April to mark Stephen Lawrence Day. We held a focus group session with BAME students to get their insight on the current work we have been doing to tackle racism, what we can do better and what we have done well. The feedback from these sessions will be used to direct the work of the tackling racism group going forward.
- The Full Time Officers agreed a statement on the Russian invasion of Ukraine that can be read at: [www.GCUstudents.co.uk/articles/full-time-officer-statement-russian-invasion-of-ukraine](http://www.GCUstudents.co.uk/articles/full-time-officer-statement-russian-invasion-of-ukraine)
- On 23rd March 2022 GCU students joined other students and elected officers around Scotland to protest outside the Scottish Parliament in Edinburgh against the growing Student Housing Crisis in Scotland. The Students' Association sent the Outgoing and Incoming Full Time Officers to the rally.
- On 23rd February 2022 GCU students joined other students and elected officers around Scotland at the UCU/NUS Rally for Education to protest outside the Scottish Parliament in Edinburgh against the growing student poverty crisis and staff working conditions.

The Academic Rep Structure is jointly managed between the Students' Association and the University. Our academic reps are: Class Reps, Department Reps, Postgraduate Taught (PGT), Postgraduate Research (PGR) Reps and Deputy Postgraduate Research (PGR) Reps. It is the responsibility of Programme Leaders within the University to elect Class Reps and to provide their contact details to the Students' Association. From the 460 registered class reps (2021/22, 473; 2019/20, 465; 2018/19, 518; 2017/18, 605), 435 are from the Glasgow Campus and 25 from the London Campus. The Students' Association offers training to all Class Reps. In total 298 students were trained during 2021/22, 169 through 28 synchronous online training and 129 through asynchronous online training. There was no in person Synchronous Class Rep Training offered this academic year. By the end of Trimester B 82% of Class Reps on the Glasgow Campus and 60% of Class Reps on the London Campus had completed Class Rep training. Overall 81% of registered Class Reps had completed Class Rep training during 2021/22. A Class Rep Community (known as an Organisation) has been created on GCU Learn to offer ongoing support and communications to Class Reps. By the end of Trimester B 184 Class Reps (40%) had joined the Academic Rep Community on GCU Learn.



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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

There is availability for 22 Department Reps, 3 PGT Reps and 7 PGT Reps. At the end of Trimester B there were 20 Department Reps, of which 20 had been trained by the Students' Association. All PGT Reps and the GCU London Rep were recruited and trained. A total of 6 of the 7 PGR Reps were recruited and they all received training from the Students' Association. The Students' Association supports the GCU Department of Quality Assurance and Enhancement to fill the student panel places on Programme Approval/Review Boards.

The Academic Rep Gatherings took place in Trimester A with 41 academic reps attending and 15 attending in Trimester B. The Academic Rep Gathering included the opportunity for academic reps to network by academic school and included synchronous online workshops on public speaking, gathering online feedback, unconscious bias and feedback surveys. There was also a consultation on the Student Partnership Agreement. In addition an in-person networking event (Pizza Party) for academic reps was held on the Glasgow Campus. The event, which took place in the Re:Union Bar & Grill, included a number of structured activities to give academic reps an opportunity to meet and get to know other academic reps within their academic school and the University. In total 22 academic reps attended.

We continue to work in partnership with GCU on organising a student-led Student Action Group for Engagement (SAGE) that provides student input into the development of GCU learning, teaching and quality enhancement policy. In Trimester A the group discussed the creation of the Learning Enhancement Sub-Committee (LESC), Mitigating Circumstances, in-person teaching and Programme Specification Proformas (PSP) and in Trimester B discussed creation of the Fit to Sit Policy and Student Partnership Agreement Review.

The Students' Association supports the student-led liberation networks: LGBT+ Network, Women's Network, Ethnic Diversity Network and Disabled Students' Network. There were 102 students involved across the four networks. These are autonomous student-led networks. The Women's Network lead on The 16 Days of Activism against Gender-Based Violence that began on Thursday 25th November 2021 and which was declared International Day for the Elimination of Violence Against Women. A series of blogs were written on What does consent look like?, Disability and Domestic Violence and Identity Dilemma: Escaping from the womb of a strong black woman, an Understanding Consent workshop was held and a banner making session happened before students attended the Fight for the Night march that took place on Thursday 9th December 2021 from Kelvingrove Park to George Square in Glasgow. The Women's Network were also involved with the University International Women's Day Celebrations and the Menopause Café. As part of Black History Month, the Ethnic Diversity Network wrote spotlight blogs on the experiences of Grace, Ese and Priscilla who are all GCU students. On the 22nd October 2022 we celebrated Wear Red Day, which was marked by students, staff, our sports clubs, societies and members of court to show our support to tackling racism. We had an on campus event with the LGBT+ liberation group and Hidayah, a Glasgow based charity that supports Black & Brown queer people and showed a documentary on queer black & brown people experience. The Vice President GSBS and Vice President SHLS were also interviewed on the Common Good Podcast on some of the work GCU is doing to tackle racism and to support its students of colour. The Disabled Students Network have been working with GCU Estates and Facilities on improving access to disabled parking on campus and the wrote a blog on the hidden disability lanyards campaign.

The Students' Association supports the student-led representation networks, namely: International, Mature and Part-Time, Care Experience, Student Carers and Mental Health and Wellbeing. There were 119 memberships across these networks. The International Students Officer has been active with working with the University for International Students Welcome week. The Care Experienced Officer contributed to a discussion on increasing Care Experienced Students visibility on campus. The Mental Health and Wellbeing Officer has been active in the accreditation process of the University with Student Minds.

The Students' Association received 644 nominations (2020/21, 1,274; 2019/20, 559; 2018/19, 447; 2017/18, 603) for 220 GCU staff by 355 students for the Students' Association Teaching Awards. These awards allow students to nominate members of GCU staff in six categories which recognise excellence in different areas of teaching and support, namely: Terrific Teaching, Fantastic Feedback, Cutting-Edge Curriculum, Super Support (Teaching Staff), Super Support (Non-Teaching Staff), Sensational Supervision & Support. The shortlisting panel was made up of the Vice President SCEBE, a member of GCU staff and academic reps from each school. The Teaching Awards 2022 ceremony took place 19th May 2022 on GCU Learn. The awards were hosted by Olivia Hall, Vice President SCEBE and there was a total of 73 attendees.

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**Charitable activities (continued)**

You can see the list of nominees at: [www.GCUstudents.co.uk/articles/teaching-awards-nominees-announced-ea81](http://www.GCUstudents.co.uk/articles/teaching-awards-nominees-announced-ea81)

Teaching Award Category	Winner
Terrific Teaching	Les Woods
Fantastic Feedback	Fiona Coupar
Cutting-Edge Curriculum	Katie Thomson
Super Support (Teaching Staff)	Sharon Jackson
Super Support (Non-Teaching Staff)	Christina Kelly
Sensational Supervision & Support	Kay Currie
Inspiring Individual (SCEBE)	Hamid Homatash
Inspiring Individual (GSBS)	David McGuire
Inspiring Individual (SHLS)	William McDonald

In total 18 students submitted nominations in the Full Time Officer Elections 2022 (2021, 24; 2020, 22; 2019, 8; 2018, 11) and after 6 withdrew there were 12 students on the ballot. There is a trend in the number of international students as candidates. In 2018 when the Students' Association first elected an international student as a Full Time Officer, 27% of candidates were international and now 67% of candidates are international students. There has also been a trend in more postgraduate taught students standing in the election. In 2018, 18% of the candidates were PGT and this year, 56% were PGT. Voting in the Full Time Officer Elections 2022 opened at 10am on Monday 7th March 2022 and closed at 5pm on Thursday 10th March 2022. Registered GCU students could vote either by logging into our website or through a Fast Track Email. The turnout in the Full Time Officer Election 2022 was 1,924, a decrease of 322 votes last year and 1,010 votes less than the average voter turnout since the new Full Time Officer model began in 2016. Even though we were back on campus, the amount of in-person campaigning that took place by candidates was significantly lower than pre-covid due to the lower footfall of students on campus and no in-person lectures. Interestingly though, candidates mainly relied on print advertising (posters and flyers) which were scattered around campus and there was limited online campaigning, especially in comparison to the previous year when the election was entirely online. The announcement of the results was hosted in the Re:Union Bar as well as live streamed on Facebook and YouTube on Friday 11th March 2022. The winning candidates were Laiba Tareen (Glasgow School for Business and Society), Jennifer Abali (School of Health and Life Sciences), Chuma Egbujor (School of Health and Life Sciences) and Olivia Hall (Glasgow School for Business and Society). Olivia Hall decided not to continue to be a Full Time Officer for 2022/23 and John Mavileth was the next placed candidate who was able to accept the position. Laiba Tareen, as the candidate with the most votes, was offered and accepted the position of Student President for 2022/23. The full breakdown of the results are available from our website: [www.GCUstudents.co.uk/articles/winners-full-time-officer-elections-2022](http://www.GCUstudents.co.uk/articles/winners-full-time-officer-elections-2022).

The Students' Association has maintained Excellent in the NUS Green Impact accreditation and this work is student-led through our Ethical and Environmental Committee. The accreditation focuses on the Students' Association maintaining sustainable operations and creating transformational opportunities for students to create change. The Ethical and Environmental Group lead on Students' Association activities before and during COP26. Events included banner-making sessions for COP26 marches, networking opportunities for students attending the marches, trips to the COP26 Green Zone and the delivery of Carbon Literacy Training on 28th and 29th October 2021 with 21 students completing the training. The Ethical and Environmental Group have been active in increasing recycling on campus with the introduction of a Face Mask (eg PPE) recycling bin and ran a campaign on energy usage with the increase in energy prices. The Students' Association co-signed the Fairtrade Agreement with the University. There were 33 students who were involved in the Ethical and Environmental Group.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

The Student Leaders Programme was reviewed and by working in partnership with the Social Enterprise Academy (Scotland), Research Innovation Office, Careers and Academic Development and Student Learning was refreshed and re-launched in Trimester A 2021/22. Through the Student Leaders Programme students will be able to develop as a leader, build their confidence, meet new people and make a greater contribution to our communities. The Student Leaders Programme is open to any GCU student to enrol. Students initially complete an Online Module on GCU Learn on leadership development that helps them self-assess against the Scottish Government Skills 4.0 Framework competencies. They then must attend at least one workshop, with each workshop mapped to one of the competencies. Students can choose to attend more than one workshop and can attend an individual workshop without enrolling onto the programme. There are currently 12 workshops to choose from, one for each competency, that are delivered online by paid Student Trainers and colleagues from across the University. There was a total of 401 students registered onto the Student Leaders Programme (2020/21, 318; 2019/20, 500; 2018/19, 484; 2017/18, 495). The comparison shown is against students registered on the Student Leaders Programme at the former Development Level. There was a total of 48 workshops delivered for the Student Leaders Programme with a total attendance of 276 students. This includes 50 individual students who attended one or more than one workshop who are enrolled in the Student Leaders Programme and 9 individual students not enrolled onto the programme. During 2021/22 the workshops were delivered through online synchronous workshops. A total of 103 students have completed the Student Leaders Programme (2020/21, 82; 2019/20, 168; 2018/19, 158; 2017/18, 213). This is a completion rate of 26%, the same as 2020/21.

The Students' Association supports students who wish to set-up and run societies. The societies become affiliated to the Students' Association. The societies can be academic, hobby, cultural, charity, political, faith and belief or performance based. At the end of Trimester B there was a total of 59 affiliated societies, 57 on the Glasgow Campus and 2 on the London Campus. All our societies are student-led. This is broken down as 29 course based societies, 14 hobby, 7 cultural, 4 charity, 1 politics and 4 faith and belief. The Believers' LoveWorld Society, GCU Electronic Society, GCU PalSoc and PENZA GCU Society are newly affiliated societies. The number of societies is slightly down on the last academic year on both the Glasgow and London campus and has not yet returned to pre-covid levels, although there is definitely an increase in in-person activities. The societies had 2,709 society memberships (2020/21, 2,130; 2019/20, 2,714; 2018/19, 2,817; 2017/18, 2,034) on the Glasgow Campus and 5 society memberships (2020/21, 16; 2019/20, 101; 2018/19, 90; 2017/18, 116) on the London Campus. Society memberships on the Glasgow Campus are beginning to return to pre-covid levels, however attention is required to grow participation in societies on the London Campus. The societies were active online within the year organising events, fundraising, charity work, shows and hosting seminars and had a mix of in person and online activities.

The Students' Association supports students who wish to set-up and run sports clubs. The sports clubs become affiliated to the Students' Association. There were 823 sports membership sold (2020/21, 58; 2019/20, 877; 2018/19, 899; 2017/18, 808) to participate in the 29 affiliated Sports Clubs from the Glasgow Campus. Of the 29 active clubs 25 of these clubs hold weekly training sessions at various locations throughout the city. Other clubs hold regular meetings and other activities throughout the Trimester. The Brazilian Jiu Jitsu is a new Sports Club for Trimester B. All our sports clubs are student-led. The Sports Clubs are known as GCU Wolves. Once a member has bought the Sports Club Membership they can join the Sports Clubs. With COVID-19 restrictions being eased, sports club activity and membership has bounced back to almost pre-pandemic levels. Obtaining sports facilities has been challenging this academic year, with certain facilities not allowing external bookings and with capacity numbers being reduced per booking due to Coronavirus control measures, this has either led to fewer students being allowed to attend each activity or having to book additional slots. Our thanks to the University for supporting the resourcing of additional facilities during 2021/22. The annual Glasgow Taxis Cup took place on the 15th, 16th and 23rd March 2022 at various venues across Glasgow. There were 17 GCU sports teams took part in the competition against the University of Strathclyde and University of Glasgow. The Sports Awards 2022 were presented at the Sports Ball, held in the Doubletree by Hilton Glasgow on Saturday 9th April 2022, where 440 students attended the event. Further information is available from: [www.GCUstudents.co.uk/articles/gcu-sports-awards-2021-22](http://www.GCUstudents.co.uk/articles/gcu-sports-awards-2021-22)

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

Category	Winner
Club of the Year	Snowsports
Team of the Year	Badminton
Most Improved Club of the Year	Fencing
Best 1 <sup>st</sup> Year (Alex Goodman Trophy)	Charlotte Wilson-Smith, Fencing
Coach of the Year	Melissa Hodge, Cheerleading
Best Volunteer (Ross Baillie Award)	Nakita Kaur, Muay Thai
Sports Person of the Year	1 <sup>st</sup> Place: Andrew McConnell, Mens Hockey
	2 <sup>nd</sup> Place: Elsie Bridget Llewellyn, Fencing
	3 <sup>rd</sup> Place: Joshua Apiliga, Badminton

The Advice Centre operates a service for students seeking confidential academic and non-academic support, advice and guidance, specialising in supporting and representing students through university regulations and processes. The Advice Centre is staffed by 2.7 FTE Student Advisers. The Advice Centre offers both drop in and bookable online or in person appointments. Whilst the Advice Centre is based on the Glasgow Campus the Student Advisers are available through online appointments to students on the London Campus. The Student Engagement Co-ordinator, who is based on the London Campus, also assists with initial in person enquiries. The Advice Centre are now using Advice Pro, a secure web-based case management system, to record student enquiries and casework. Depending on the type of enquiry, case files are opened for students who require ongoing advice and support which is normally academic representation cases. These students would see the Student Adviser on more than one occasion and a detailed record of every meeting would be recorded. However, many of our enquiries come from students who only enquire one off advice. The Advice Centre dealt with a total of 1,315 (2020/21, 1,122; 2019/20, 1,145; 2018/19, 1,349; 2017/18, 1,471) student enquiries and had 531 (2020/21, 313; 2019/20, 225; 2018/19, 331; 2017/18, 323) case files. Excluding quick queries, a total of 971 students were supported. The main trends for support was mitigating circumstances, retro-mitigating circumstances, plagiarism, academic appeals, disciplinary appeals, fitness to practice appeals and plagiarism appeals. The Advice Centre continues to provide free condoms and sanitary products.

The Advice Centre organised 13 mental health and wellbeing workshops. All the workshops were delivered online. The Minding your Mate (suicide prevention) and Emotional Resilience workshops were funded from an award of £6,400 from the National Lottery Community Fund. We continued to work with GCU Wellbeing Services on the Student Mental Health Agreement (SMHA). The Vice President led weekly Mindful Mondays activities and Feel Fab Feb which had an activity each day of February for students to help improve their mental health. The events included Come and Try's from our sports clubs, groups, societies, along with mental health workshops, Paws for Stress therapy dogs on campus, and free access to the ARC gym.

Our Advice Centre ran a digital campaign with the message "Mits - Wait!" to try to prevent students submitting their Mitigating Circumstances applications too early, as there were no application update allowed in an online submission (e.g. to include further issues/modules impacted later in the trimester). This campaign led to the change for Trimester B that students could be advised to contact the University if they had reason to wish to re-submit their form ahead of the deadline and a full resubmission of the form would be allowed where required.

Strathclyde and Caledonian Nightline merged with Glasgow University Nightline to become Glasgow Students' Nightline and launched a joint service in Trimester A 2021/22. Nightline is a confidential listening and information service for students and resumed its full service (calls and online chat) in Trimester B opening from Monday to Thursday, 7pm to Midnight. The service is run by a student committee that is supported by the three students' associations and all student volunteers are trained. At the end of Trimester B, there were 56 volunteers (10 GCU, 11 Strathclyde and 35 Glasgow). The shift coverage over 2021/22 was 92%. Over 2021/22 there were 96 online chats and 33 phone calls. The top five primary reasons for contact in Trimester B was academic stress, mental health, friend and family issues and anxiety.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**REPORT OF THE TRUSTEES  
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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

The EDIT, the student magazine, is run by a student committee and supported by the Students' Association. There were 58 members (2020/21, 66; 2019/20, 110; 2018/19, 90; 2017/18, 77) during this academic year, although you do not need to be a member to contribute an article. The EDIT produced three issues: Freshers, Winter and The EDIT Elections Edition. In addition to the editions, there were online articles on [www.theeditgcu.com](http://www.theeditgcu.com).

Radio Caley is a 24/7 internet radio station which broadcasts during Trimester A and Trimester B from [www.radiocaley.com](http://www.radiocaley.com). Radio Caley is run by a trained student committee and supported by the Students' Association. Members would normally broadcast live from 9am to 10pm Monday to Friday from within the Students' Association Building. Whilst an assessment was made on ventilation within the studio and the studio capacities, Radio Caley could not access their studios and broadcast in Trimester A. Radio Caley were able to access their studios and broadcast again from Trimester B. The Radio Committee are concentrating on re-establishing their infrastructure and had 11 shows during Trimester B. They held a Radio Caley-Oke event during Refreshers to relaunch the station. There were 49 students who were interested in participating in Radio Caley at the end of Trimester B.

The STAR Awards is an annual celebration of the hard work and dedication of GCU student volunteers and reps and took place in the Re:Union Bar & Grill on Thursday 22nd April 2022. The event was held in person for the first time since 2019. The event was hosted by Priscilla Otuagoma, VP GSBS, with awards also presented by Adil Rahoo, Student President, and Olivia Hall, VP SCEBE. Further information about the awards and the winners can be found at: [www.GCUstudents.co.uk/articles/star-awards-2022-winners](http://www.GCUstudents.co.uk/articles/star-awards-2022-winners). The event was attended by Principal and Vice Chancellor Professor Pamela Gillies and Rebecca Meechan (ex GCU Communications Assistant) who were presented with their Honorary Life Membership for their contribution to the Students' Association.

<b>STAR Award Category</b>	<b>Winner</b>
GCU Student of the Year	Sohaib Saleem
Lindsay Leadership Award	Katie Lynn Moffat
Academic Rep of the Year	Kanwal Chaudhry
Representation Network of the Year	Disabled Students' Network
Mental Health & Wellbeing Champion	Cora Leigh Greig
Ethical & Environmental Champion	Martha Bythof
Society of the Year	CISA
Best New Society	GCU Sign Language
Best Society Event	Nursing Society Winter Ball
Best Overall Contribution from Society Committee Member	Katie Russell
Radio Caley – Best Behind the Mic	Jay Blakeway
Radio Caley – Best Overall Contribution	Rachel Louise Gibson
The EDIT – Best Article	Declan Sutherland – An Ode to Health
The EDIT – Best Overall Contribution	Sam Smith
London Academic Rep of the Year	Juliana Opoku and Michael Ogunyemi
London Best Overall Contribution	Ngene Augustus Chukwuebuka

An external measure of GCU students' satisfaction with GCU Students' Association is the National Student Survey (NSS). This survey is annually open to all final year undergraduate students. The relevant question asked about the students' association: "The students' union (association or guild) effectively represents students' academic interests". We scored a satisfaction rating of 52%, which is higher than the Scottish average of 51%.

**GLASGOW CALEDONIAN UNIVERSITY  
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FOR THE YEAR ENDED 31 JULY 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities (continued)**

Investing in Volunteers is the UK quality standard for all organisations which involve volunteers in their work. The Students' Association was informed on Friday 22nd October 2021 that we have successfully met the criteria for re-accreditation of the Investing in Volunteers accreditation. To achieve this award, we established a Steering Committee, developed an action plan and the audit involved interviews with 36 volunteer interviews and interviews with selected employees. Further information is available from: [www.GCUstudents.co.uk/articles/we-have-maintained-our-investing-in-volunteers-award](http://www.GCUstudents.co.uk/articles/we-have-maintained-our-investing-in-volunteers-award)

**Affiliations**

The Students' Association is affiliated to the following organisations at the following costs:

	2022 £	2021 £
National Union of Students (NUS)	15,723	15,723
British Universities and College Sports (BUCS)	5,115	5,271
Scottish Student Sport (SSS)	3,301	2,856
National Nightline Association (NNA)	120*	155
Advice UK	263	258

\* The Students' Association contributes a third of the NNA affiliation fee as part of Glasgow Students' Nightline.

**FINANCIAL REVIEW**

**Financial position**

The total income from all sources this year was £726,431 (2021; £691,207). The income is broken down as £669,313 (2021; £640,816) funding from Glasgow Caledonian University and £57,118 from generated income (2021; £25,168).

The total expenditure was £721,844 (2021; £649,887). The expenditure is broken down as £270,154 (2021; £225,925) for student activities, £303,995 (2021; £296,219) for student engagement, and £147,695 (2021; £127,743) for student support.

The surplus for the year was £4,587 (2021; £41,320) and unrestricted funds were £186,487 (2021; £181,900). A total of £18,743 was added to the general reserves (2021; £29,011).

**Reserves policy**

All reserves represent income received for the principal activity of the Students' Association for which no specific use was identified at the time of receipt. The Trustee Board has over time designated various reserves for specific purposes at their discretion.

The undesignated reserves represent the free reserves of the Students' Association. The Trustee Board would wish to build these reserves to a position where they cover three months' resources expended in order to cover fluctuations in funding and costs. It is realised this is a long term objective which will not be realised in the short term. Based on current expenditure levels this would equate to holding reserves of £180,000.

At 31st July 2022 the Students' Association had total unrestricted funds of £186,487 (2021; £181,900). Of this amount £10,548 (2021; £11,809) was tied up in tangible fixed assets, £29,452 (2021; £29,337) was designated as an Activities Reserve, £49,182 (2021; £44,118) as a Development Reserve, £8,315 (2021; £8,605) as a Representation and Advice Reserve and a Scottish Funding Council Reserve of £nil (2021; £17,784), leaving free reserves of £88,990 (2021; £70,247).

**Plans for future period**

The Students' Association will move into Year 2 of the Strategic Plan 2025, our strategic plan, and will progress towards meeting our ambitious Key Performance Indicators.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022**

**FINANCIAL REVIEW**

**Plans for future period (continued)**

The key focus within 2022/23 will be to continue to enhance the Students' Association Building through upgrading AV equipment in our Social Learning Space and NH209 and providing additional seating and the installation of power sockets within the Re:Union Bar. We will continue to develop our strategy post pandemic with a mix on campus, online and hybrid services and activities. We will maintain our NUS Green Impact accreditation.

We will work in partnership with the University on the revised Student Partnership Agreement, Equality Outcomes 2021-25, University Community and Public Engagement Action Plan, QAA Annual Discussion, the GCU Quinquennial Review of the Students' Association and the GCU Outcome Agreement submission. We will continue working on the Student Mental Health Partnership Agreement, including through the delivery of Look after your Mate (Suicide Prevention), Mental Health First Aid and Mental Health in Sport workshops. We will continue to develop our refreshed Student Leaders programme, allowing students to complete the entire programme online. We will establish the formal partnership agreement with Glasgow University Student Representative Council and University of Strathclyde Students' Association for Glasgow Students' Nightline.

**Future funding**

Glasgow Caledonian University has confirmed that the Students' Association will receive a Grant Income of £670,000 for the academic year 2022/23, which includes £16,000 for Re:Union Bar sponsorship. The Students' Association has entered into a partnership with Native to secure guaranteed funding for external advertising.

The Students' Association has secured £10,000 from the Glasgow Community Mental Health and Wellbeing Fund which is managed by GCVS on behalf of the Scottish Government's Community Mental Health and Wellbeing Fund. The GCU Students' Association will launch a Give it Go Programme in Trimester 2022/23 to encourage students to participate in our sports clubs, societies, networks and groups and other local community activities in order to develop a preventative approach to students' mental and physical health and wellbeing. Further information can be found at: [www.GCUstudents.co.uk/articles/glasgow-community-mental-health-and-wellbeing-fund-bid-successful](http://www.GCUstudents.co.uk/articles/glasgow-community-mental-health-and-wellbeing-fund-bid-successful).

The Trustee Board confirms that the Students' Association has sufficient funds to meet all its obligations. We anticipate this will be a challenging financial year due to higher than anticipated staff costs, inflationary pressures and we will rely on designated reserves to return a break-even budget. We will continue to prudently spend in order to fully succeed in our purposes.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document and constitutes an unincorporated charity.

**Charity constitution**

Glasgow Caledonian University Students' Association, otherwise known as GCU Students' Association, is an unincorporated charity established under the Education Act 1994 and constituted under the Charter of Glasgow Caledonian University (GCU). GCU Students' Association is also a registered Scottish charity, number SC022887. All students studying academic programmes on the Glasgow and London campuses at GCU are automatically members of the Students' Association. The Students' Association is a student-led organisation.

**Recruitment and appointment of new trustees**

The Students' Association has a Trustee Board that has ultimate responsibility for setting the strategic direction of the Students' Association, ensuring it is solvent, well-run, meets its Mission, Vision and Values and delivers its charitable purposes. The Trustees of the charity consist of four elected Full Time Officers, four appointed Student Trustees and four appointed External Trustees. The Full Time Officers, also known as Sabbatical Officers, are elected by the membership on an annual basis for a one-year term, the Student Trustees are appointed for up to a two-year term and the External Trustees are appointed for a three-year term. The Appointments Committee, a sub-committee of the Trustee Board, interview applicants for Student and External Trustees vacancies. Vacancies are advertised seeking candidates that meet the skills required by the Trustee Board at that time. The Trustees sit on the Trustee Board and are the charity Trustees, as defined by the Charities and Trustee Investment (Scotland) Act 2005. The Trustees serving during the year and since the year end are detailed on page 1.

**GLASGOW CALEDONIAN UNIVERSITY  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees(continued)**

The Health and Safety Committee is also a Sub Committee of the Trustee Board. The Trustee Board is chaired by the Student President, currently Laiba Tareen and the Vice Chair is an External Trustee, currently Jan Savage. The Trustee Board normally receive a Trustee Induction Programme that involves a tour of the Students' Association and meeting the Students' Association staff, Trustee Board Training, an Induction Pack, an ongoing training programme and away-days for strategic planning and team building activities in order that they understand their legal and administrative responsibilities.

**Organisational structure**

The Trustee Board meets at least four times a year and receives reports on how the Students' Association is achieving its mission, vision and values, to develop strategy, to monitor and review the charity's policies and performance, ensure compliance with the Constitution and law and maintain proper fiscal oversight. The Trustee Board has the powers to make changes to the Constitution, Schedules and By-laws, subject to the ratification of Caledonian Student Voice and approval by GCU University Court. More information about the Trustee Board and how the charity makes decisions is available from [www.GCUstudents.co.uk/trusteeboard](http://www.GCUstudents.co.uk/trusteeboard). The Trustee Board meetings continued to take place online took place online during the academic year 2021/22.

Caledonian Student Voice is our policy making body that meets four times a year. It oversees the work of the Student Voice Sub-Committees, including the Executive Committee, holds Officers to account and sets our campaigning and representation agenda. The total number of places on Student Voice is around 60. The composition of Student Voice includes: Chair, Vice Chair, Executive Committee, Student Voice Officers, Academic Reps and ordinary members from each of the GCU academic schools. The Student Voice and Student Voice Sub Committee meetings took place in a mix of formats, with some in person, some online and some hybrid as we transition to post-pandemic.

The Executive Committee consists of the four Full Time Officers, elected by the membership on an annual basis and are responsible for ensuring the views of GCU students are effectively represented at GCU, within the National Union of Students (NUS) and externally and that the Students' Association makes a positive difference to the lives of GCU students. The Executive Committee normally meets every two weeks during Trimester A and B and monthly during Trimester C.

The minutes of the Trustee Board, Caledonian Student Voice and the Executive Committee are available from [www.GCUstudents.co.uk/minutes](http://www.GCUstudents.co.uk/minutes) and the Governance Structure is available from [www.GCUstudents.co.uk/governance](http://www.GCUstudents.co.uk/governance).

The Students' Association employs permanent staff, otherwise known as career staff. The permanent staff provide continuity, professional and managerial expertise and are responsible for undertaking the day-to-day management and running of the organisation and implementing Students' Association policy. All staff ultimately report to the Chief Executive, who in turn reports to the Trustee Board. The Chief Executive has been delegated overall responsibility for the strategic and general management of the Students' Association.

The Students' Association currently maintains the NUS Quality Students' Unions accreditation, Investing in Volunteers accreditation, NHS Scotland Healthy Working Lives accreditation and the Students Organising for Sustainability (SOS-UK) Green Impact accreditation.



**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Relationship with Glasgow Caledonian University**

The Students' Association receives support and resources from Glasgow Caledonian University such as the Block Grant, occupying a building owned by the University, and professional advice and support from the University when necessary.

GCU and GCU Students' Association have jointly approved a Partnership Agreement, 'GCU Community: Working Together in Partnership', that informs and underpins our approach to partnership working in practice. The Code of Practice relating to the operation of the Students' Association outlines how the Education Act 1994 is managed between GCU and the Students' Association. One of the six commendations from the Enhancement-led Institutional Review of Glasgow Caledonian University Outcome Report (November 2020) was the partnership working between the Students' Association, our academic and student reps and the University.

The University and Students' Association have contributed to the development of each other's strategic plan, namely the GCU Strategy 2030 and Strategic Plan 2025. There are many examples of partnership working including the delivery of Freshers Week, Engage Watermark Steering Group, GCU Outcome Agreement submission and Guide to Student Representation at GCU. This Partnership Agreement is currently being refreshed and will be relaunched during the academic year 2022/23.

The Trustee Board thank and acknowledge the GCU University Court, Executive Board, support departments and academic schools for their continued assistance in helping us improve the student experience at GCU.

Details of the transactions between the Students' Association and the University are set out in Note 16 of the financial statements.

**Key management remuneration**

The Students' Association has its own pay scale, that includes 8 different grades, that evolved from the former local government pay scales. The role of Chief Executive is graded S02 and the Finance Manager and Activities Manager roles have been graded AP5. These roles form the Senior Management Team and the Trustee Board approves any changes to the pay scale.

**Related parties**

The Students' Association has no formal links or associations with other charitable bodies but works in partnership with other Students' Associations and Unions and the National Union of Students to promote issues important to students and the wider community. The Students' Association maintains close links with Glasgow Caledonian University. Details of related party transactions are disclosed in note 16.

**Risk management**

The Trustees have a risk management approach which comprises:

- An annual review of the principal risks and uncertainties and a quarterly review of emerging risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity particularly in the ability to make sufficient additional income through advertising, sponsorship and sales and to build upon our small level of General Reserves. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, rolling forecasts and active management of trade debtors and creditors balances to ensure sufficient working capital.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the Trustee Board on 17 October 2022 and signed on its behalf by:

*Laiba Tareen*

.....  
Laiba Tareen  
Chair of Trustee Board

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**Opinion**

We have audited the financial statements of Glasgow Caledonian University Students' Association (the 'charity') for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2022 and of its incoming resources and application of resources, 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity. and determined that the most significant are those that relate to the form and content of the financial statements such as the accounting policies and charity legislation.

We assessed how the charity is complying with these frameworks by observing the oversight of those charged with governance, the culture of honesty and ethical behaviours and a strong emphasis placed on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

We assessed the susceptibility of the charity financial statements to material misstatement, including how fraud might occur, by making an assessment of the key fraud risks to the charity, and the manner in which such risks may occur in practice, based on our previous knowledge of the charity, as well as an assessment of the current business environment.

Based on this understanding, we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered higher, we performed audit procedures to address each identified fraud risk, including management override of controls. These procedures included testing manual journals and were designed to provide reasonable assurance that the financial statements were free from fraud or error. We evaluated the design and operational effectiveness of controls put in place to address the risks identified, or that otherwise prevent, deter and detect fraud.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**Our responsibilities for the audit of the financial statements(continued)**

In addition, our audit procedures included enquiring of management concerning actual and potential litigation and claims, and performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. We addressed the fraud risk in relation to revenue recognition by testing completeness and cut off of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

As with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance, and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Milne Craig  
Chartered accountants  
Statutory auditor  
Abercorn House  
79 Renfrew Road  
Paisley  
Renfrewshire  
PA3 4DA

17 October 2022

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	669,313	-	669,313	664,816
<b>Charitable activities</b>	3				
Student activities		48,885	-	48,885	24,328
Student engagement		7,418	-	7,418	840
Student support		815	-	815	-
Other income		-	-	-	1,223
<b>Total</b>		726,431	-	726,431	691,207
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Student activities		270,154	-	270,154	225,925
Student engagement		303,995	-	303,995	296,219
Student support		147,695	-	147,695	127,743
<b>Total</b>		721,844	-	721,844	649,887
<b>NET INCOME</b>		4,587	-	4,587	41,320
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		181,900	-	181,900	140,580
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>186,487</u>	<u>-</u>	<u>186,487</u>	<u>181,900</u>

The notes form part of these financial statements

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**BALANCE SHEET  
31 JULY 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	10	10,548	11,809
<b>CURRENT ASSETS</b>			
Stocks	11	-	1,648
Debtors	12	111,778	51,824
Cash at bank and in hand		<u>219,613</u>	<u>276,826</u>
		331,391	330,298
<b>CREDITORS</b>			
Amounts falling due within one year	13	(155,452)	(160,207)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>175,939</u>	<u>170,091</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>186,487</u>	<u>181,900</u>
<b>NET ASSETS</b>		<u>186,487</u>	<u>181,900</u>
<b>FUNDS</b>	15		
Unrestricted funds		<u>186,487</u>	<u>181,900</u>
<b>TOTAL FUNDS</b>		<u>186,487</u>	<u>181,900</u>

The financial statements were approved by the Trustee Board and authorised for issue on 17 October 2022 and were signed on its behalf by:

*Laiba Tareen*

.....

Laiba Tareen  
Chair of Trustee Board

The notes form part of these financial statements

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(50,089)</u>	<u>81,789</u>
Net cash (used in)/provided by operating activities		<u>(50,089)</u>	<u>81,789</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(7,128)	(1,110)
Sale of tangible fixed assets		<u>4</u>	<u>-</u>
Net cash used in investing activities		<u>(7,124)</u>	<u>(1,110)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(57,213)	80,679
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>276,826</u>	<u>196,147</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>219,613</u></u>	<u><u>276,826</u></u>

The notes form part of these financial statements



**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 JULY 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	4,587	41,320
<b>Adjustments for:</b>		
Depreciation charges	8,385	7,741
Decrease/(increase) in stocks	1,648	(1)
(Increase)/decrease in debtors	(59,954)	24,764
(Decrease)/increase in creditors	<u>(4,755)</u>	<u>7,965</u>
<b>Net cash (used in)/provided by operations</b>	<u><u>(50,089)</u></u>	<u><u>81,789</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/8/21 £	Cash flow £	At 31/7/22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>276,826</u>	<u>(57,213)</u>	<u>219,613</u>
	<u>276,826</u>	<u>(57,213)</u>	<u>219,613</u>
<b>Total</b>	<u><u>276,826</u></u>	<u><u>(57,213)</u></u>	<u><u>219,613</u></u>

The notes form part of these financial statements

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

Glasgow Caledonian University Students' Association 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 note(s).

**Preparation of accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There were no significant areas of adjustment and with respect to the next reporting period, no significant areas of uncertainty.

**Accounting judgements & Sources of estimation uncertainty**

In preparing these financial statements, the trustees have made the following judgements:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Assets are considered for indications of impairment. If required an impairment review will be carried out and a decision made on possible impairment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Bad debts are provided for where objective evidence of the need for a provision exists.

Inventories are assessed for evidence of obsolescence and a provision is made against any inventory unlikely to be sold, or where stock is sold post year end at a loss.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation 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.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**1. ACCOUNTING POLICIES - continued**

**Income**

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 bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 11).

**Donated services and facilities**

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

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes grants payable, project and activity costs, staff costs, premises costs, running costs, legal and professional fees, interest charges, depreciation and other activities undertaken to further the purposes of the charity and their associated support costs.

Grants payable are payments made to student clubs and societies in the furtherance of the charitable objects of the charity.

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 statutory audit and legal fees together with an apportionment of overhead and support costs.

**Allocation and apportionment of costs**

Support costs have been allocated between governance costs and other support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent on each activity. The allocation of support and governance costs is analysed in note 5.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

Fixtures and fittings	20% straight line
Office equipment	25% - 50% straight line
Refurbishment	20% Straight line

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Taxation**

Glasgow Caledonian University Students' Association is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Charitable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**Debtors**

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

**Cash at bank and in hand**

Cash at bank and cash 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.

**Creditors and provisions**

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

**Pensions**

The Association operates a group personal pension scheme for employees. The assets of the scheme are held separately from those of the Association. The pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity during the year.

**Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the group is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**1. ACCOUNTING POLICIES - continued**

**Funds held as custodian for others**

Glasgow Caledonian University Students' Association hold and administer funds on behalf of over 100 students' clubs and societies. Each group aims to enhance the students' experience at Glasgow Caledonian University. The funds held are accounted for as a liability to the association. Representatives from each group have authority to spend the funds as they see fit.

**Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
GCU block grant	629,000	-	629,000	628,900
GCU other grant	40,313	-	40,313	11,916
SFC funding	-	-	-	24,000
	<u>669,313</u>	<u>-</u>	<u>669,313</u>	<u>664,816</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2022 £	2021 £
Student activities	48,885	24,328
Student engagement	7,418	840
Student support	<u>815</u>	<u>-</u>
	<u>57,118</u>	<u>25,168</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2022 £	2021 £
<b>Student activities</b>		
Staff costs	103,900	103,662
Freshers' week costs	4,436	16,478
Balls' costs	16,564	1,253
Funding to societies and clubs	5,378	4,126
Sports facilities	51,000	2,448
Other student activities costs	20,730	32,391
Governance and other support costs (note 5)	<u>68,146</u>	<u>65,567</u>
	<u>270,154</u>	<u>225,925</u>
<b>Student engagement</b>		
Staff costs	185,920	183,574
NUS Affiliation	15,723	15,721
Other student engagement costs	34,205	31,351
Governance and other support costs (note 5)	<u>68,147</u>	<u>65,573</u>
	<u>303,995</u>	<u>296,219</u>
<b>Student support</b>		
Staff costs	74,802	60,725
Hardship payments	1,290	1,160
Nightline	1,000	291
Other student support costs	2,456	-
Governance and other support costs (note 5)	<u>68,147</u>	<u>65,567</u>
	<u>147,695</u>	<u>127,743</u>
<b>Total charitable activities costs</b>	<u>721,844</u>	<u>649,887</u>

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**5. SUPPORT COSTS**

	2022	2021
	£	£
<b>Governance costs</b>		
Staff costs	59,252	58,785
Board expenses	280	4,909
Auditors remuneration	<u>8,400</u>	<u>7,530</u>
	<u>67,932</u>	<u>71,224</u>
<b>Other support costs</b>		
Staff costs	81,825	80,975
Other Staff costs	7,044	5,619
Marketing and communications costs	12,048	12,525
Depreciation charges	8,385	7,741
Office costs	26,238	20,647
Repairs and maintenance	200	3,742
Sundry costs	<u>768</u>	<u>(5,766)</u>
	<u>136,508</u>	<u>125,483</u>
<b>Total governance costs and other costs</b>	<u>204,440</u>	<u>196,707</u>

**Allocation by activity**

	Basis of apportionment	2022 Total funds £	2021 Total funds £
Student activities	Time spent	68,146	65,573
Student engagement	Time spent	68,147	65,567
Student support	Time spent	<u>68,147</u>	<u>65,657</u>
		<u>204,440</u>	<u>196,707</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

Trustees were paid the following remuneration during the year:

	2022	2021
	£	£
Susan Docherty	-	18,591
Zoe Nicholson	-	18,395
Adil Rahoo	18,461	22,070
Tabitha Nyarki	18,461	22,070
Priscilla Otuagoma	17,910	4,581
Olivia Hall	17,910	4,584
Jennifer Abali	4,706	-
Chukwuma Egbujor	4,706	-
Laiba Tareen	4,644	-
John Mavileth	<u>4,706</u>	<u>-</u>
	<u>91,502</u>	<u>90,289</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**7. ANALYSIS OF STAFF COSTS AND KEY MANAGEMENT PERSONNEL**

	2022	2021
	£	£
Salaries and wages	438,091	427,069
Social security costs	40,402	34,826
Other pension costs	<u>27,207</u>	<u>25,826</u>
	<u>505,700</u>	<u>487,721</u>
Key management personnel remuneration	<u>146,283</u>	<u>144,682</u>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>18</u>	<u>17</u>

**8. NET INCOME/EXPENDITURE FOR THE YEAR**

This stated after charging:

	2022	2021
	£	£
Depreciation charges	8,385	7,741
Auditors remuneration	<u>8,400</u>	<u>7,530</u>

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	664,816	-	664,816
<b>Charitable activities</b>			
Student activities	24,328	-	24,328
Student engagement	840	-	840
Other income	<u>-</u>	<u>1,223</u>	<u>1,223</u>
<b>Total</b>	689,984	1,223	691,207
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Student activities	225,925	-	225,925
Student engagement	296,219	-	296,219
Student support	126,520	1,223	127,743
	<u>648,664</u>	<u>1,223</u>	<u>649,887</u>
<b>Total</b>	648,664	1,223	649,887
<b>NET INCOME</b>	41,320	-	41,320



**GLASGOW CALEDONIAN UNIVERSITY  
STUDENTS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	140,580	-	140,580
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>181,900</u>	<u>-</u>	<u>181,900</u>

**10. TANGIBLE FIXED ASSETS**

	Refurbishments £	Office equipment £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 August 2021	44,790	39,539	39,287	123,616
Additions	-	7,128	-	7,128
Disposals	<u>-</u>	<u>(7,346)</u>	<u>(1,714)</u>	<u>(9,060)</u>
At 31 July 2022	<u>44,790</u>	<u>39,321</u>	<u>37,573</u>	<u>121,684</u>
<b>DEPRECIATION</b>				
At 1 August 2021	44,787	31,648	35,372	111,807
Charge for year	-	6,018	2,367	8,385
Eliminated on disposal	<u>-</u>	<u>(7,342)</u>	<u>(1,714)</u>	<u>(9,056)</u>
At 31 July 2022	<u>44,787</u>	<u>30,324</u>	<u>36,025</u>	<u>111,136</u>
<b>NET BOOK VALUE</b>				
At 31 July 2022	<u>3</u>	<u>8,997</u>	<u>1,548</u>	<u>10,548</u>
At 31 July 2021	<u>3</u>	<u>7,891</u>	<u>3,915</u>	<u>11,809</u>

**11. STOCKS**

	2022 £	2021 £
Stocks	<u>-</u>	<u>1,648</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	101,845	47,196
Other debtors	1,538	1,314
Prepayments and accrued income	<u>8,395</u>	<u>3,314</u>
	<u>111,778</u>	<u>51,824</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	1,019	2,489
Taxation and social security	10,848	13,970
Other creditors	<u>143,585</u>	<u>143,748</u>
	<u>155,452</u>	<u>160,207</u>

**Deferred income**

Included within other creditors is deferred income as follows:

	2022	2021
	£	£
Brought forward	7,900	1,500
Deferred income released	(7,900)	(1,500)
Deferred in the year	<u>10,000</u>	<u>7,900</u>
	<u>10,000</u>	<u>7,900</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	10,548	-	10,548	11,809
Current assets	321,391	10,000	331,391	330,298
Current liabilities	<u>(145,452)</u>	<u>(10,000)</u>	<u>(155,452)</u>	<u>(160,207)</u>
	<u>186,487</u>	<u>-</u>	<u>186,487</u>	<u>181,900</u>

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**15. MOVEMENT IN FUNDS**

	At 1/8/21 £	Net movement in funds £	Transfers between funds £	At 31/7/22 £
<b>Unrestricted funds</b>				
General fund	70,247	30,756	(12,013)	88,990
Activities reserve	29,337	-	115	29,452
Representation and advice reserve	8,605	-	(290)	8,315
Fixed asset reserve	11,809	(8,385)	7,124	10,548
Development reserve	44,118	-	5,064	49,182
Scottish Funding Council	17,784	(17,784)	-	-
	<u>181,900</u>	<u>4,587</u>	<u>-</u>	<u>186,487</u>
<b>TOTAL FUNDS</b>	<u>181,900</u>	<u>4,587</u>	<u>-</u>	<u>186,487</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	726,431	(695,675)	30,756
Fixed asset reserve	-	(8,385)	(8,385)
Scottish Funding Council	-	(17,784)	(17,784)
	<u>726,431</u>	<u>(721,844)</u>	<u>4,587</u>
<b>TOTAL FUNDS</b>	<u>726,431</u>	<u>(721,844)</u>	<u>4,587</u>

**Comparatives for movement in funds**

	At 1/8/20 £	Net movement in funds £	Transfers between funds £	At 31/7/21 £
<b>Unrestricted funds</b>				
General fund	41,236	49,061	(20,050)	70,247
Activities reserve	28,181	-	1,156	29,337
Representation and advice reserve	8,605	-	-	8,605
Fixed asset reserve	18,440	(7,741)	1,110	11,809
Development reserve	44,118	-	-	44,118
Scottish Funding Council	-	-	17,784	17,784
	<u>140,580</u>	<u>41,320</u>	<u>-</u>	<u>181,900</u>
<b>TOTAL FUNDS</b>	<u>140,580</u>	<u>41,320</u>	<u>-</u>	<u>181,900</u>

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**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	689,984	(640,923)	49,061
Fixed asset reserve	<u>-</u>	<u>(7,741)</u>	<u>(7,741)</u>
	689,984	(648,664)	41,320
<b>Restricted funds</b>			
Job retention scheme	1,223	(1,223)	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>691,207</u>	<u>(649,887)</u>	<u>41,320</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/20 £	Net movement in funds £	Transfers between funds £	At 31/7/22 £
<b>Unrestricted funds</b>				
General fund	41,236	79,817	(32,063)	88,990
Activities reserve	28,181	-	1,271	29,452
Representation and advice reserve	8,605	-	(290)	8,315
Fixed asset reserve	18,440	(16,126)	8,234	10,548
Development reserve	44,118	-	5,064	49,182
Scottish Funding Council	<u>-</u>	<u>(17,784)</u>	<u>17,784</u>	<u>-</u>
	<u>140,580</u>	<u>45,907</u>	<u>-</u>	<u>186,487</u>
<b>TOTAL FUNDS</b>	<u>140,580</u>	<u>45,907</u>	<u>-</u>	<u>186,487</u>

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**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,416,415	(1,336,598)	79,817
Fixed asset reserve	-	(16,126)	(16,126)
Scottish Funding Council	-	(17,784)	(17,784)
	1,416,415	(1,370,508)	45,907
<b>Restricted funds</b>			
Job retention scheme	1,223	(1,223)	-
<b>TOTAL FUNDS</b>	<u>1,417,638</u>	<u>(1,371,731)</u>	<u>45,907</u>

**Designated funds**

The following unrestricted funds have been designated:

Activities Reserve

Set up in 1998 using unspent club funds. There have been further contributions from the Alex Goodman Fund, further society unspent funds and any other sponsorship received. The fund is primarily used for the development of the Activities Department in terms of sports and societies.

Representation and Advice Reserve

Set up in 1997 following industrial action by University staff. The monies saved by the University during this industrial action were transferred to the reserve. The reserve is now used to cover the costs of the advice centre hardship fund and developments within the Representation and Advice Department.

Fixed Asset Reserve

Represents the amount of reserves tied up in the charity's fixed assets.

Development Reserve

Set up in 2011 using funds received from a contract with Intertain Ltd and any further contributions from sponsorships received. It is primarily used for the development of the Students' Association including its building and facilities.

Scottish Funding Council

Grant income received from the Scottish Funding Council last year and spent in the financial year 2021/22.

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**16. RELATED PARTY DISCLOSURES**

During the year, the Association was in receipt of a Block Grant from Glasgow Caledonian University totalling £629,000 (2021; £628,900). The balance outstanding at the year-end is £84,400 (2021; £33,000). The Association also received an additional grant from Glasgow Caledonian University totalling £40,312 (2021; £11,916).

In addition, the Association made other sales of £4,299 (2021; £36,547) to the University and made purchases of £22,583 (2021; £865) from the University. The balance owed from the University at the year end, excluding the block grant, is £7,128 (2021; £466), and nothing was due to the University (2021; £nil).