

Registered Charity Number: SC028544



EDINBURGH COLLEGE STUDENTS' ASSOCIATION

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Contents

	Page
Trustees' Report	4-12
Independent Examiner's Report	13-14
Statement of Financial Activities	15
Balance Sheet	16
Notes of forming part of the financial statements	17-25

BOARD OF TRUSTEES AND ASSOCIATION INFORMATION

Board of Trustees

Full-Time Trustees

President (Chair)	Sarah Hay
Vice President Sports & Activities	Shannon Young
Vice President Wellbeing	Beth Anderson

Voluntary Trustees

Student Trustee	Glenn Higgins
Student Trustee	Natalie Lennox
External/Lay Trustee (Vice Chair)	Antony Blackshaw
External/Lay Trustee	Amanda Pringle
External/Lay Trustee	VACANT

Charity number: SC28544

Address: 350 West Granton Road
Edinburgh
EH5 1QE

Independent examiners: Anderson Ballantine
Hudson House
8 Albany Street
Edinburgh
EH1 3QB

Bankers: Royal Bank of Scotland plc
Edinburgh, Stockbridge (A) Branch
12 North-West Circus Place
Edinburgh
EH3 6SX

REPORT OF THE BOARD OF TRUSTEES

The Board of Trustees are delighted to present their annual report and financial statements of the charity for the year ended 30 June 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 Section 1A and the Charities SORP (FRS102)

STRUCTURE GOVERNANCE AND MANAGEMENT

The Association is governed by its Constitution which was last updated in May 2016. The political leadership of the Association is made up of 3 Full-Time Officers, elected annually and limited to a maximum of 2, 1-year terms. The Association is membership-led and the democratic structure is set out in our Constitution. The charity is governed by a Board of Trustees made up of the 3 Full-Time Officers, 2 current Student Trustees, and 3 External/Lay Trustees. Only the 3 full-time Officers are remunerated, with the other Trustees being volunteers and the Board ordinarily meets 4 times per year. The Association employs a small group of staff including the Director who line manages the other staff and reports to the Board of Trustees. The Director is responsible for the operational management of the Association as well as reporting on the progress against agreed Strategic Objectives. Staff salaries are set in line with agreed Scotland-wide College support staff pay scales. Full-Time Officer salaries are set by benchmarking against other Scottish Students' Associations.

Students' Association Elected Officers

The Students' Association's President and Vice Presidents were elected during March 2018 for the 2018/19 session and took up post on 1st July 2018. In 2017, the Association agreed to change the way in which we supported the work of the Full-Time Officers (FTOs), moving away from formal, elected volunteer officers, with specific remits, to a more informal group of volunteers for each task or activity. This has meant that student volunteers do not need to go through the process of elections to get involved with activities and has meant that they are able to pick and choose which parts they want to take more leadership on, improving our engagement with students.

The elected officers for session 2017/18 were as follows:

Full-Time Officers

President

Sarah Hay

Vice President Welfare

Beth Anderson

Vice President Sports & Activities

Shannon Young

Staffing & Salaries

Edinburgh College Students' Association (ECSA) currently employs 4 full-time staff. The posts were created in 2014 with salaries being set in line with the College support staff pay framework. Salaries are subject to annual increments, as well as changes made to the framework, via national College pay negotiations.

Staff

Association Director

Al Wilson

Representation & Impact Coordinator

Heidi Vistisen*

Communications & Events Coordinator

Graham Smith

Advice & Support Coordinator

Samantha Mucha

**Joined the organisation in November 2018*

OBJECTIVES AND ACTIVITIES

These are summarised in the Constitution, which is approved by the Association's Board of Trustees as well as the College Board of Management, as follows:

We aim to advance the education of students at Edinburgh College for the public benefit by:

- (a) promoting the interests and welfare of students at Edinburgh College during their course of study and representing, supporting and advising students;
- (b) being the recognised representative channel between students and Edinburgh College and any other organisation outside Edinburgh College and
- (c) providing social, cultural, sporting and recreational activities and forums for discussions and debate for the personal development of our students.

These aims and objectives are pursued without discrimination on the grounds of age, sexual orientation, disability, gender, religion or race. The Union also operates independently of any political party or religious organisation.

In pursuit of these goals, the Association works in partnership with Edinburgh's College' students, staff and Board of Management.

ACHIEVEMENTS AND PERFORMANCE

Introduction from the President, Chair of the Board of Trustees

It has been another incredible year for ECSA and as I am coming to the end of my term as President I am proud to present our End of Year report.

We started the year by committing to an ambitious 13 priority objectives and I could not be prouder of all the amazing work we have achieved this year. That includes everything within ECSA and the College but also in the wider student movement, especially through our work with agencies such as the Poverty Commission, City Vision 2050 and the Climate Challenge Fund who funded our Go Green project.

I was incredibly pleased to see ECSA receive the NUS Scotland Campaign of the Year Award recognising the creation of a wide range of wellbeing and mental health support services including the establishment of a counselling service as a result of student feedback. Additionally, ECSA being shortlisted in the NUS Scotland Diversity Award for our work with student parents and carers was particularly heart-warming, as this has been a project of mine this academic year. The Student Parent Working Group we set up at the beginning of the year has come a long way but there is still far to go, however, I have every faith Edinburgh College and ECSA in partnership will achieve all they have set out to do and more.

At ECSA, we have continued to promote the student voice at all levels of Edinburgh College and in all areas of the student experience. Our evidence-based approach to gathering feedback from students is continuing to be successful through our well-established Class Representative system. Students value their voice being heard and it is clear they appreciate us closing the feedback loop with responses and feedback from the Senior Management Team.

Underpinning all of our successes this year has been working in partnership, whether that has been with students, college departments or external agencies. Therefore, I would like to take this opportunity to thank the Board for all the support and guidance I have received this year but also the support you've given

ECSA. We could not have achieved all our work without the continuing support from the Board and I am confident our ECSA-llent partnership will only grow stronger.

Sarah Hay
President
2018-19

Strategic Plan and Priority Objectives

Beyond our over-arching organisational aims, ECSA also creates a set of annual objectives as part of our funding process, defined in an Operational Plan. Progress against this plan is regularly reported to the Association's Board of Trustees and the College Board of Management. The Association will now seek to develop a new Strategic Plan to help guide the organisation over a number of years continually reviewing our annual objectives moving forward. The main areas of achievement & activity in 2018/19 are:

Supporting student mental health and wellbeing

We finalised the joint College and ECSA Student Mental Health Agreement (SMHA) in semester 1. This is an initiative led by Think Positive on behalf of NUS Scotland to bring students' associations and their institutions together in a formal agreement to work jointly on mental health issues on campus. This agreement builds on work already completed and aims & objectives that already exist but need further development. The SMHA end of year report and evaluation has been submitted with evidence and details of us meeting all objectives set out for this session.

We have continued our partnership with Nightline - a listening, emotional support and information service, run by students for students. In conjunction with Nightline we handed out 600 stress-busting welfare packs to students across our 4 campuses.

Throughout the year as part of the SMHA, we have hosted a number of initiatives and activities related to student mental health. For example, 'Tea and Talk' events at Sighthill and Granton where students get a hot drink and cake/fruit and the opportunity for a chat. This is part of a wider activity of engaging students in talking about their mental health, supporting each other and understanding 'It's not just you'.

A major objective of the SMHA was to get a 'Wellbeing Hub' online to ensure there's round the clock advice and support available for students. The 'Wellbeing Hub' is now live on our website and it includes information about self-help provided by our students such as ideas for relaxation, physical activity and pages and apps that might be helpful.

The local partnership with Hope Church Musselburgh has also successfully continued this year. This works in conjunction with our monthly ECSA drop-ins in halls on the last Saturday of each month. The church provides a free hot meal which is sometimes the only hot meal they have that week. The drop-ins and meals are a vital point for us to identify vulnerable students in need of intervention. Additionally, we also handed out 100 food packs at Christmas for students staying in halls to help them over the Christmas period.

Supporting ECSA-llent Learning & Teaching

Building on and continuing the recognised and excellent course representation structures at Edinburgh College, we have this year elected 501 Class Representatives (Class Reps) across 259 courses. 172 Class Reps attended a training session run by Student Engagement Assistants, ECSA staff and officers. Because the training offers important information on how to get the most out of their time as Reps and valuable skills to influence and feedback on learning and teaching, the training was also made available online via Moodle (online Virtual Learning Environment) where the remainder of Class Reps received their training.

This year's rounds of Class Rep conferences have followed a similar format to last year with 4 conferences across 4 campuses themed around the different stages of the student lifecycle. This meant that from our first conference all the way through the 4 conferences we were able to gather good quality data that has allowed us to make evidence-based representations on behalf of students.

The 4 conferences covered the following topics:

- Induction & Retention
- Feedback & Self-evaluation
- Belonging & Inclusion
- Success & Progression

Each conference provides Class Reps with ECSA news and information relating to their learning and teaching experience as well a focussed workshop where students discuss with their peers as well as in the bigger cohort. This feedback and information is brought together in a themed report analysing any areas for concerns and where we need to improve. The reports are sent directly to curriculum managers, heads of faculty and Senior Management Team (SMT) for consideration and comments. We always ensure to close the feedback loop with Class Reps so they also get an opportunity to comment on the outcomes of the reports. At the end of each academic year we pull together and Learning & Teaching report to highlight good practice and areas we will be working on with the college for the coming session.

We continued the well-loved tradition of the ECSA-Illence Awards this year with students across Edinburgh College nominating their lecturers, Learner Development Tutors (LDTs), learning resources staff and Class Reps across 5 categories. We received 689 nominations for staff and students across the institution. A student-led panel had the pleasure of reading through all the wonderful words and the hard job of shortlisting and choosing winners. Unfortunately, due to ongoing strike action it was not feasible to host our usual awards event, however we decided to do things slightly differently. We followed Sarah, President, around the campuses presenting the winners with their awards and certificates resulting in a brilliant video which can be found on our website.

We won awards!

Annual Awards: -

- **NUS Scotland Campaign of the Year Award**
- **NUS Scotland Diversity Award runners-up**

It has been another award-winning year for ECSA. We were shortlisted and won the NUS Scotland Campaign of the Year Award with the 'Do you want to see the Counsellor?' campaign as well as our work to improve experience of student parents and carers being the runner up. Yet again the competition from other Scottish College and Universities was tough but our student led and impactful work came out on top. The award for Campaign of the Year was awarded for a campaign which led to the introduction of a college wellbeing team based on feedback and suggestions from students and Class Reps. Both the winning campaign as well as the runner up were truly student-led and showcase exactly what positive engagement can lead to.

More activities for everyone

Beginning at Welcome Weeks back in August 2018, we gathered data on what type of activities and societies students would like to engage with. This influenced the planning of activities and resulted in accessible and engaging activities that a wide variety of students have engaged with. Yoga has been really successful and popular with students. We have had consistent attendance across weekly Yoga sessions at Sighthill and Granton throughout the year.

The LGBT society has had a couple of socials and took part in Edinburgh Pride in June. Their activities are mostly online as that is how the majority of students have felt comfortable getting involved. Students took part and signed the LGBT Purple Friday pledges as well as supported Vice President Activities run a Clothing Swap in aid of LGBT Youth Scotland in May.

We have not had as many societies running consistently throughout the year as we had hoped but the ones that have been were really successful and impactful. Especially the feedback from the newly established Gaming Society which has been particularly positive.

The Gaming Society meet once a week, mostly at Granton depending on the location of those available, where they play group games on the Nintendo Switch such as Mario Kart and Smash Bros. The society hosted a gaming tournament in the Granton Hub where 20 people took part. The group is self-sufficient and is mainly being run by students themselves. They have a very active group chat and they don't just talk about gaming, they support each other with their anxieties or concerns. The students are very complimentary about their time in the Gaming Society:

"The society isn't picky about who you are – doesn't matter if you are male, female, old, young because everyone is always there to have a bit of fun even if you can't game!"

"The best thing I found with the Gaming Society was when I looked at my fellow students and I could see that all the stress of being a student was put on pause"

Healthy Body, Healthy Mind Award

We have continued the success of being involved with the Healthy Body, Healthy Mind (HBHM) project again this year. The project is run by NUS Scotland in conjunction with Scottish Student Sport and ASH Scotland. We are continuously improving our work on HBHM and we are building on from the foundations created when we were awarded 2 Stars in 2018.

HBHM has been an excellent driver of working across areas and departments within the College to promote and raise awareness of a healthier lifestyle. We have run a number of activities as part of HBHM including stalls to celebrate Purple Friday, Time to Talk events and our smoking cessation campaign – "Save your Lungs, Save your Funds".

Additionally, as part of HBHM, the Vice-President Welfare has been hosting peer support groups throughout the year in the format of a 'Crafternoon Club'. They have been weekly and on all four campuses. These sessions have included colouring in books and other crafts to create a basis for stress relief but also a way of chatting that doesn't place any pressure on the students. These Crafternoon Club sessions have been particularly popular with ACE students.

We are delighted to report that we were awarded 3 star status in July 2019, recognition of the continued improvements we have made in this area.

Record breaking Annual Election

- 17 candidates for 3 positions
- 27.5% increase in voter turnout from last year

This year we saw our 7th Annual Full-Time Officer Elections and it has been another successful year engaging students both to stand as candidates and to vote. In fact, this year, we reached our highest ever number of candidates, with 17 students putting themselves forward for 3 positions. It was fantastic to see so many enthusiastic students willing to put themselves forward and do something positive for the benefit of students, the Association and the College.

As in previous years we have been involved in a Scotland-wide project called the 'Big Student Elections', which is also in its 7th year and includes Students' Associations from across Scotland working together to run annual elections in the same week. The polling period lasted 4 days and involved polling stations being made available in high-footfall areas on all campuses throughout that period. On Friday the 8th of March, ECSA joined colleagues from Edinburgh Napier Students' Association, Heriot Watt Students' Association, Queen Margaret Students' Union and the National Union of Students Scotland to celebrate a successful week and announce the winners from the participating Associations in Edinburgh.

All of our polling takes place online on the Association website, so students can vote from the comfort of their sofa, on the bus, or come and speak with us at one of the polling stations on campus. The vast majority of our voters prefer to vote on campus, so it proved particularly challenging to engage students, given that all classes were cancelled on 1 of the 4 days due to ongoing national industrial action. However, despite this, we have managed to increase our voter turnout by almost 200 voters year-on-year.

Family Friendly College

We are proud of the progress throughout this session to move towards a more family friendly college. This process had been sparked through an ECSA facilitated online space for Student Parents & Carers. Through feedback and ideas from students online and through conversations with student parents in welcome week, the ECSA President quickly made student parents & carers an official priority for the first time at ECSA.

Using the NUS Scotland report, 'Bairn Necessities', ECSA investigated current Edinburgh College policies and practices, showing that we were currently only meeting 1 of the 8 areas, namely having an on-campus nursery at Granton Campus.

There has a great deal of positivity from staff across the College to implement changes for student parents and this is reflected in the members of the Student Parent Working Group set up to improve the experience of student parents. Members of the group includes the Head of Corporate Development, Nursery Manager, Student Funding, Student Experience Manager, Facilities Manager, Curriculum staff, and the ECSA Director and President.

As an outcome of the working group a 'New & Expectant Student Parents Policy' has been drafted and approved alongside student guidance for College Policies in general to improve understanding and accessibility. This is incredibly important for current and prospective students taking ownership of their experience and knowing what support and rights they have at College when they are new or expecting parents.

In addition to the new policy and guidance a number of other initiatives will be in place for the new intake of students as a result of the cross College working group. There will be high chairs available in all catering outlets as well as parent rooms on each campus. They will be equipped with bottle warming facilities as well as chest feeding, changing and resting facilities.

Paid jobs for students

We supported the Quality team with the recruitment of Student Destination Interviewers who successfully managed to track down destinations of 85% of leavers.

Additionally, we successfully recruited 3 Student Engagement Assistants (SEAs) again for 2018-19. We offer these roles for students to get experience that can be flexible and tailored around the timetables of the students. The SEAs have helped with Class Rep training, events, ECSA stalls and general admin and data input. They have also been supporting each of the Officers with an area of their priority objectives to ensure they are truly student-led. The areas of work for SEAs have been around reducing food waste on campuses, the wellbeing hub, and support for evening students.

The Evening Student booklet provides information for students who only attend Edinburgh College after main facilities have closed; such as student support, funding support and catering. The booklet includes information on who to contact in specific situations, what benefits they can access as students, and how to engage with ECSA. The format of the booklet is currently being finalised so it is ready to be distributed to students starting 2019/20.

Free sanitary products

This year saw the rollout of free sanitary products in college as part of the Scottish Government's £4m commitment to tackling period poverty. Young Scot's research showed that one in four respondents struggled to access sanitary products.

Working with the estates, student experience, marketing, and communications teams, we have ensured students can access a range of sanitary products including eco-friendly options.

There has been a positive take-up of the scheme, with 45,000 tampons and 40,000 pads distributed across the campuses from a range of locations, including key toilets, ECSA offices, and student services as well as some open-access locations.

Going Green

In 2018, we were successful in our application to the Scottish Government's 'Climate Challenge Fund' (CCF), managed by Keep Scotland Beautiful. This funding is for 2 years (until April 2020), so covers 2 full academic years.

The project "Go Green – Low Carbon Travel Project" is specifically focussed on supporting students to make better travel choices to help them reduce their carbon impact whilst travelling to and from College. There are lots of elements to this and specific targets for us to meet as part of the conditions of grant.

However, from an organisational point of view, this is a significant investment in supporting the work of our sustainability agenda, allowing ECSA to employ 2 full time Low Carbon Travel Officers as well as 4 part-time roles created specifically to enable students on each of our campuses to support the project. This additional resource has vastly increased the activity we have been able to deliver as we work closely with the College to help develop a new Sustainability Strategy, reducing carbon emissions, and educating students on climate issues.

- First year saw 393 students engaged and 107.9 tonnes CO2 equivalent saved
- Further funding secured from Paths for All for a Liftshare site for the College

We are now a year into the two-year funded project and it is really taking off.

The key project events that have taken place this year were a New Year Travel Pledge and a Spring Travel Challenge. These encouraged students to sign up to make a change to their travel that is more environmentally-friendly, which was incentivised through small prizes. A Walking Challenge was also run in conjunction with the Spring Travel Challenge - step counters were available to borrow, so students could tell us about their daily step count for two weeks. 48 students signed up to the New Year Pledge; 28 to the Spring Travel Challenge; and 44 to the Walking Challenge. We hope that students continue to be more active, and travel to college in more sustainable ways once these challenges are complete.

Through a further collaboration with the Edinburgh College Development Trust and the College's Estates department, we were able to secure further match-funding to get a bespoke Edinburgh College Liftshare platform. This funding is supplied through Paths for All's Smarter Choices Smarter Places Open Fund. This has resulted in a Liftshare.com site specifically there for College students and staff, so they can share cars to travel to college and thus reduce their fuel consumption and carbon emissions.

Summary

We are proud to present what has been another successful year for the Association as we try to continue to build on our previous achievements. We are delighted that the process of setting and delivering Annual Objectives, linked to our Strategic Plan, is paying dividends. The impact that we have had on a local level has been bolstered by the introduction of the Climate Challenge-Fund Sustainability Project "Go Green", which has increased our resource and reach substantially. We will continue to work with local and national organisations to seek financial support to deliver more projects going forward. This is essential if we are to avoid stagnation as the funding climate in the Education Sector continues to be squeezed whilst numbers of students continue to rise. We are committed to meeting these challenges head on, ensuring our impact continues to grow as we work smarter to mitigate ongoing pressures on our core budget.

BOARD RESPONSIBILITIES

Charity law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Union and of the surplus or deficit for that year. In preparing the financial statements the Board is required to select suitable accounting policies, as described on page 17, and then apply them on a consistent basis, observe the methods and principles in the applicable Charities SORP, make judgements and estimates that are prudent and reasonable and state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. The Board must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue to operate.

The Board is responsible for keeping accounting records which disclose, with reasonable accuracy, at any time, the financial position of the Union and to enable them to ensure that the financial statements comply with the Charity Accounts (Scotland) Regulations 2006 (as amended). It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL REVIEW

For the financial year 1 July 2018 to 30 June 2019 onwards Edinburgh College will make annual funding of the Students' Association co-terminus with its own financial year of 1 August to 31 July. In the past funding received from Edinburgh College has been made in line with the Association's financial year of 1 July to 30 June. For this reason our accounts for the year to 30 June 2019 include only 11 months funding from Edinburgh College. The result, as shown below, is a loss for the year which has in turn impacted on our reserves. The Student's Association is still committed to building an unrestricted reserves figure in line with its Reserves Policy. Moving forward funding from Edinburgh College will be for the full financial year.

The financial statements should be read in conjunction with the related notes which appear on pages 17 to 25, and these have been prepared in accordance with the Financial Reporting Standard FRS102 1A and the Charities SORP (FRS102) and relevant law.

The charity's activities in the year resulted in a deficit of £14,974 of unrestricted funds which added to unrestricted reserves brought forward at 1 July 2018 gives unrestricted reserves of £19,418 available to be carried forward into the new financial year to be used, in accordance with the Constitution, in furtherance of the objectives and activities of the Students' Association.

In the year the charity received funding which was restricted. Financial details of income and expenditure for the projects carried on during the year can be found at note 10 within the Notes to the Accounts. At the end of the year £196 of restricted funding was available to be carried forward into the new financial year to be used in accordance with the objectives of the Climate Challenge Fund and is not available for general purposes.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EDINBURGH COLLEGE STUDENTS' ASSOCIATION

I report on the accounts of the charity for the year ended 30 June 2019 which are set out on pages 15 to 25.

Respective responsibilities of Trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
John F R Ballantine CA

.....
**Anderson Ballantine
Chartered Accountants
Hudson House
8 Albany Street
Edinburgh
EH1 3QB**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Year Ended 30 June 2019			Year Ended 30 June 2018
		Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
Income and endowments:					
Donations & legacies	3 & 10	227,457	109,594	337,051	236,790
Charitable activities	4	1,533	-	1,533	826
Investments	4	45	-	45	4
Total income		<u>229,035</u>	<u>109,594</u>	<u>338,629</u>	<u>237,620</u>
Expenditure:					
<i>Charitable Activities</i>					
Sabbatical costs	6	75,831	-	75,831	64,068
Staff costs	6 & 10	137,499	73,602	211,101	147,604
Project Fund Costs	10	-	35,796	35,796	-
Clubs and Societies	7	307	-	307	163
Subscriptions and affiliations	8	-	-	-	1,652
Events and Activities	9	1,939	-	1,939	1,774
Central Services	5	26,509	-	26,509	16,194
<i>Other:</i>					
Depreciation	11	1,924	-	1,924	1,924
Total expenditure		<u>244,009</u>	<u>109,398</u>	<u>353,407</u>	<u>233,379</u>
Net incoming resources/ (resources expended)		(14,974)	196	(14,778)	4,241
Transfers between funds		-	-	-	-
Net movement in funds		<u>(14,974)</u>	<u>196</u>	<u>(14,778)</u>	<u>4,241</u>
Reconciliation of funds:					
Total funds brought forward		<u>34,392</u>	-	<u>34,392</u>	<u>30,151</u>
Total funds carried forward		<u>19,418</u>	<u>196</u>	<u>19,614</u>	<u>34,392</u>

There was neither restricted income nor expenditure in the year to 30 June 2018.

The notes on pages 17 to 25 form part of these financial statements.

BALANCE SHEET

	<i>Notes</i>	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
Fixed Assets:					
Tangible Assets	11	-	-	-	1,924
Investments	12	<u>110</u>	<u>-</u>	<u>110</u>	<u>110</u>
Total Fixed Assets		<u>110</u>	<u>-</u>	<u>110</u>	<u>2,034</u>
Current assets:					
Debtors	13	-	12,730	12,730	26,547
Cash at bank and in Hand		<u>43,830</u>	<u>-</u>	<u>43,830</u>	<u>14,802</u>
Total Current Assets		43,830	12,730	56,560	41,349
Liabilities:					
Creditors: amounts falling due within one year	14	<u>(36,787)</u>	<u>(269)</u>	<u>(37,056)</u>	<u>(8,991)</u>
Net Current Assets		<u>7,043</u>	<u>12,461</u>	<u>19,504</u>	<u>32,358</u>
Total net assets or liabilities		<u>7,153</u>	<u>12,461</u>	<u>19,614</u>	<u>34,392</u>
The funds of the charity:					
Restricted Funds	16	-	196	196	-
Unrestricted Funds	16	19,418	-	19,418	34,392
Total charity funds		<u>19,418</u>	<u>196</u>	<u>19,614</u>	<u>34,392</u>

These financial statements were approved by the Trustees on:

.....
Date

.....
Carla Ford

President

The notes on pages 22 to 25 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

Basis of Accounting

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) 1A, the Charities SORP (FRS 102), taking advantage of the exemptions applicable for small charities, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income recognition

Income is recognised once the Association has entitlement and it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are recognised in the accounting period to which they relate and are subject to agreed services and activities.

Interest on funds held 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.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Association to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Cash Flow Statement

The Students' Association has taken advantage of the reporting exemptions for small charities and do not include a cash flow statement as part of their statutory reporting.

Fixed Assets

Tangible assets

Tangible assets are capitalised at cost including installation, where appropriate.

Equipment costing less than £2,500 per individual item is charged to the income and expenditure account in the year of acquisition, with the exception of individual assets whose cost falls below the threshold and pose a risk of fraud or theft, when they are grouped by type and capitalised.

Capitalised equipment is written down over its useful economic life as follows:

Plant and equipment	up to 5 years
Furnishings and fittings	up to 10 years

NOTES TO THE FINANCIAL STATEMENTS

Accounting Policies (continued)

Investments

Investments are stated at cost less any provision for diminution in value.

Taxation

No provision is made in these accounts for Corporation Tax as the Union is exempt from such taxes as a result of its charitable status.

Pension costs and other post-retirement benefits

ECSA staff are included in the Local Government Pension Scheme (LGPS) run by Edinburgh College. This is a defined benefit scheme providing benefits based on final pensionable pay. The assets and liabilities of the scheme are held separately from those of Edinburgh College. Additional information in relation to the LGPS is available within the accounts of Edinburgh College. Contributions payable to the pension scheme by ECSA are charged to the Statement of Financial Activities in these accounts in the period to which they relate.

Funds

Unrestricted funds are grants or other incoming resources receivable or generated for the objects of the charity without further specific purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the restricted funds.

2 GOING CONCERN

The Association is dependent on the continued financial support of Edinburgh College. The accounts have been prepared on a going concern basis on the assumption that financial support will be made available by the college until at least twelve months from the date on which these accounts were approved.

3 DONATIONS & LEGACIES

	2019	2018
	£	£
Edinburgh College	227,457	236,665
Sponsorships & Donations	-	125
Grant Income Received	109,594	-
	<u>337,051</u>	<u>236,790</u>

In 2019 of the donations and legacies income £109,594 (2018 – nil) was attributable to restricted funds and £227,457 (2018 - £236,790) was adding to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS

4 CHARITABLE ACTIVITIES & OTHER INCOME

CHARITABLE ACTIVITIES

	2019	2018
	£	£
NUS Extra Membership	647	826
Sponsorship and Sundry Income	886	-
	<u>1,533</u>	<u>826</u>

INVESTMENT INCOME

	2019	2018
	£	£
Interest Receivable	45	4
	<u>45</u>	<u>4</u>

5 CENTRAL SERVICES

	2019	2018
	£	£
Hospitality	369	947
Miscellaneous	2,487	373
Mobile and Internet subscriptions	1,341	986
Advertising, marketing & merchandising	30	127
Printing, postage & stationery	1,044	1,305
Equipment	-	20
Donations & Prizes	-	25
Travelling & subsistence	4,829	2,543
Staff recruitment & training	4,081	1,731
Elections	1,257	366
Conferences	6,738	3,696
Office Expenses	66	-
Childcare costs	150	-
	<u>22,392</u>	<u>12,119</u>
Independent examination fees	3,984	4,000
Bank Charges	133	75
	<u>26,509</u>	<u>16,194</u>

NOTES TO THE FINANCIAL STATEMENTS

6 SABBATICAL AND STAFF COSTS

	2019	2018
	£	£
Sabbatical Salaries	61,467	55,214
Pension	10,544	7,868
Contributions	3,820	986
Relates on-costs	<u>3,820</u>	<u>986</u>
	<u>75,831</u>	<u>64,068</u>

Average number of staff – 5 (2018 – 4)

No employee received emoluments of more than £60,000

	2019	2018
	£	£
Staff Salaries	166,502	116,130
Pension	29,651	19,998
Contributions	29,651	19,998

Relates on-costs	14,948	11,476
	<u>211,101</u>	<u>147,604</u>

Average number of staff – 10 (2018 – 4)

No employee received emoluments of more than £60,000

Of the 10 staff members, 4 staff members were attributable to unrestricted funds and 6 staff members were attributable to restricted funds.

£4,227 of unrestricted funds was used to supplement staff salaries for restricted fund projects.

In 2019 of the total staff salaries £137,499 (2018 - £147,604) were attributable to unrestricted funds and £73,602 (2018 – nil) to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS

7 CLUBS AND SOCIETIES

	2019	2018
	£	£
Hockey/Football clubs	22	73
Rugby Club	50	-
Table Tennis	28	90
Club Nights	7	-
Crafternoon Club	200	-
	<u>307</u>	<u>163</u>

8 SUBSCRIPTIONS AND AFFILIATIONS

	2019	2018
	£	£
NUS	-	1,652
	<u>-</u>	<u>1,652</u>

9 EVENTS AND ACTIVITIES

	2019	2018
	£	£
Freshers' Fair	131	65
Ceilidh Event	115	-
Student trips	169	376
Yoga Classes	803	-
HBHM (Health campaign)	-	252
ECSA-Illence Awards	564	1081
Wellbeing Event	48	-
Mental Health Event	35	-
LGBT Event	17	-
FTO Event	57	-
	<u>1,939</u>	<u>1,774</u>

NOTES TO THE FINANCIAL STATEMENTS

10 PROJECT FUNDS

Analysis of Project Funds	Opening Balance	Income	Expenditure	Closing Balance	Balance c/fwd
	£	£	£	£	£
Climate Challenge Fund	-	102,784	(102,588)	196	196
Paths for All Smarter Choices, Smarter Places Open Fund	-	6,810	(6,810)	-	-
Funds at 30 June 2019	<u>-</u>	<u>109,594</u>	<u>(109,398)</u>	<u>196</u>	<u>196</u>

During the year the Association received restricted funding from the Climate Challenge Fund and the Paths for All Smarter Choices Smarter Places Open Fund to fund the Low Carbon Travel Project "Go Green" and the establishment of a car sharing website Liftshare.com.

11 TANGIBLE ASSETS

	2019	2018
	£	£
Plant & machinery		
Cost	9,619	9,619
at 1 July 2018		
Additions for year	-	-
At 30 June 2019	<u><u>9,619</u></u>	<u><u>9,619</u></u>
Depreciation		
at 1 July 2018	7,695	5,771
Charge for year	1,924	1,924
At 30 June 2019	<u><u>9,619</u></u>	<u><u>7,695</u></u>
Net Book Value	<u><u>-</u></u>	<u><u>1,924</u></u>

NOTES TO THE FINANCIAL STATEMENTS

12 INVESTMENTS

	2019	2018
	£	£
At 1 July 2018	110	110
At 30 June 2019	<u><u>110</u></u>	<u><u>110</u></u>

At 30 June 2018 the Association held investments at cost in the following companies which are incorporated in the United Kingdom.

Name of Company	Main Trading Activity	Equity Held
NUS Services Limited	Purchasing Services	0.38%
Whitmuir Community Farm Limited	Organics Farm	5 shares @£10

13 DEBTORS

	2019	2018
	£	£
Accrued Income	12,730	24,189
Prepayments	-	2,358
	<u>12,730</u>	<u>26,547</u>

14 CREDITORS: Amounts falling due within one year

	2019	2018
	£	£
Creditors	32,779	4,986
Accruals	4,277	4,005
	<u>37,056</u>	<u>8,991</u>

In 2019 of accrued expenditure £4,008 (2018- £4005) relates to unrestricted funds and £269 (2018 – nil) to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS

15 RELATED PARTY TRANSACTIONS

The Association's main source of funding from Edinburgh College is subject to conditions as stated in the Constitution, and the grant awarded in this financial year was £227,457 (2018 - £236,665).

At 30 June 2019, a balance of £32,779 (2018 - £4,986) was due to Edinburgh College in respect of salaries and expenditure paid out, and is included within creditors (Note 14). Subsequent to the year end this amount has been paid.

At 30 June 2019, no funds were due to the Association from Edinburgh College in respect of grant funding (2018 - £26,523).

The Association occupies a room at each of the four campus locations on a rent-free basis, under an informal licence, subject to the Union maintaining the rooms in a good state of repair. The Association would not seek to rent commercial premises if these rooms were not available on campus and so the donation of these facilities is not quantified in the accounts.

The Trustees of the Association are the members of the Board as previously listed on page 3. The Full Time Officers of the Board receive remuneration for services as provided for within the Constitution. The aggregate amount payable under such contracts in the year was £75,831 (2018 - £64,068).

NOTES TO THE FINANCIAL STATEMENTS

16 FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 2019 £	Total 2018 £
At 01 July 2018	34,392	-	34,392	30,151
Incoming resources during the year	229,035	109,594	338,629	237,620
Resources expended during the year	(244,009)	(109,398)	(353,407)	(233,379)
Gross transfers between funds	-	-	-	-
At 30 June 2019	<u><u>19,418</u></u>	<u><u>196</u></u>	<u><u>19,614</u></u>	<u><u>34,392</u></u>

The unrestricted funds held at 30 June 2019 are used in accordance with the Constitution, policies and direction from the college, in furtherance of the objectives and activities of the Students' Association.

The restricted funds held at 30 June 2019 are used in accordance with the terms and conditions of the Climate Challenge Fund in furtherance of the objectives of the project it is funding.

17 CONTROLLING PARTY

The Association is controlled by the Board of Trustees. The ultimate control of the Union is vested under the Constitution in the membership in General meeting. As such, no single person or entity controls the Association as defined by Financial Reporting Standard 8.