



**STUDENTS' ASSOCIATION
OF THE
UNIVERSITY OF THE WEST OF SCOTLAND**

(INCORPORATING CAMPUSES AT PAISLEY, AYR AND HAMILTON)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st JULY 2016**

Charity Number SC005410

STUDENTS' ASSOCIATION OF THE UNIVERSITY OF THE WEST OF SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

Year ended 31 July 2016

Contents

	<u>Page</u>
Board of Trustees and Association Information	2
Education Act 1994 Notice	3
Board of Trustees Report	4
Board of Trustees Responsibilities	14
Auditors' Report	15
Statement of Financial Activities	16
Balance Sheet	17
Cash Flow Statement	18
Notes to the financial statements	19

Board of Trustees and Association Information

Turnaround Board Members from 1st July 2015 to 29th February 2016

President	.....	Jack Douglas
Turnaround Board Member	.....	John Black
Turnaround Board Member	.....	Herborg Hansen (resigned February 2016)
Turnaround Board Member	.....	Douglas McWhirter
Turnaround Board Member	.....	Simon Cain
Turnaround Board Member	.....	Donna Macmillan
Turnaround Board Member	.....	Al Powell

Board of Trustees from 29th February 2016 to 30th June 2016

President	.....	Jack Douglas
Depute President Education and Welfare	.....	John Black
Campus President Ayr	.....	Herborg Hansen (resigned February 2016)
Campus President Hamilton	.....	Douglas McWhirter
Sports President	.....	Simon Cain
External Trustee	.....	Allan Miller
External Trustee	.....	Samantha Robertson
External Trustee	.....	Arlane Fleming (Chair of Finance and Resources Committee)
External Trustee	.....	John Taylor (resigned March 2016)
External Trustee	.....	Mark McRitchie (appointed May 2016)
Student Trustee	.....	Martyn Cosh

*External Trustees subject to ratification by Student Voice

New Student Officers from 1st July 2016

President of Societies and Citizenship	.....	Heather Armstrong
President of Education	.....	John Black
President of Sport and Wellbeing	.....	Johnathan Cranstoun
President of Student Support	.....	Lisa McCusker

Chief Executive Officer Janine Hunt

Principal Address
Storie Street
PAISLEY
PA1 2HB

University Liaison Accountant..... Gemma Woods

Auditors

Ernst & Young LLP
5 George Square
GLASGOW
G2 1DY

Bankers

Bank of Scotland
The Cross
PAISLEY
PA1 1DB

Notice In Terms Of The Education Act 1994

The Students' Association is required under the terms of the above Act of Parliament to provide the following information.

At meetings of the Students' Association decisions were taken on continuation of affiliation to the under noted external bodies for 2015/16.

The National Union of Students of the United Kingdom (NUS)	£28,601.55
Scottish Student Sport (SSS)	£ 4,680.00
British Universities and Colleges Sport (BUCS)	£ 2,800.59
NUS Services Ltd (NUSSL)	£ 456.00

Any Ordinary Member of the Students' Association who wishes to have any of the above affiliations reviewed by general ballot (referendum), must call for this as described in the Constitution of SAUWS, copies of which are available online at www.sauws.org.uk and from:

SAUWS
The Students' Union
Storie Street
PAISLEY
PA1 2HB

A call for a general ballot requires the support of 5% of the ordinary members of SAUWS.

Board of Trustees Report

Overview

Following an NUS Diagnostic report produced in October 2014 the Board's focus was to implement changes in governance and staffing structure and to appoint a permanent Chief Executive, Janine Hunt. A new Board structure was also put in place with External Trustees appointed at the same time as the new Chief Executive through an open recruitment process.

The Board is grateful for the support offered by Audrey – Clare Burns Interim Chief Executive, Donna McMillan Secretary of Court and Al Powell NUS Strategy Consultant in this year of transition.

In terms of trading activity, the Association's sales decreased by £139,793 from the previous year to £270,100; with the overall contribution increasing by £12,830 to £48,599, compared to prior year. While savings were made in purchases of £67,063 and direct costs which decreased resulting in a reduction of overall costs from £374,124 to £221,501. This reflects the changes in commercial operations that have been implemented during the year regarding trading activity and operating hours. These changes led to an increased contribution towards the running costs of the charity of £48,599 (2014-15: £35,769).

In addition expenditure was committed to other areas of the organisation (Membership, Sports and Societies) where total cost increased to £728,265 from £699,989 in 2014-15. As a result, the Association ended the year with a surplus of £31,291 being added to reserves and increasing the longer term financial stability of the organisation. As at 31 July 2016 the unrestricted funds were £121,392 (2014-15: £90,101).

Structure, Governance and Management

Governing Document

The Students' Association of the University of the West of Scotland is governed by a Constitution formally approved by the Court of the University of the West of Scotland under its rules of governance; the Students' Association is an unincorporated association for the benefit of its members. The new constitution was approved by the Court of the University of the West of Scotland in June 2016.

Appointment of Trustees

As stated above in addition to the representative trustees, four additional external trustees were invited onto the Board of the charity in 2016. Their backgrounds range from social entrepreneurship, human resources management to commercial management. Five Trustees are elected on a University wide basis over Ayr, Dumfries, Hamilton and Paisley Campus.

Trustee Induction and Training

Trustees elected are given full induction and training at the assumption of office encompassing their duties as Trustees in terms of relevant legislation and the operations of the Students' Association. Further training activity for the Board as a whole is planned in the next financial year.

Organisational Structure

The Trustee Board of the Students' Association are the executive governing body of the Association, subject to the constitution, and are ultimately responsible for the administration and management of all Association revenue, assets and activities.

The Executive Committee of SAUWS is the political leadership of the organisation. The Executive Committee implement the democratically decided policies of Student Voice. In addition, the Executive Committee can make and decide on their own polices which sit alongside those decided by Student Voice.

Executive Committee Membership

The membership of the Executive Committee was as follows:

Jack Douglas – President (Chair)
John Black – Depute President Education & Welfare
Simon Cain – Sports President
Herborg Hansen – Campus President Ayr (Resigned February 2016)
Douglas McWhirter – Campus President Hamilton
Kate Morrison – Societies Officer (Resigned December 2015)
Eva Murray – Executive Officer Ayr
Samuel Glenndinning – Executive Officer Dumfries
Dorothy Watson – Executive Officer Hamilton (Resigned January 2016)

The day to day strategic management of the Association is delegated to the Chief Executive, who is not a trustee and who is required to report regularly to the Trustee Board of the Association on the strategy, management and finances of the charity.

Objectives and Activities of the Students' Association

The Students' Association exists to enhance, in as many aspects as possible, the overall student experience of those coming to study at the University. The following is defined in the constitution:

The Association shall:

1. be an unincorporated association of members who are in the main students of the University;
2. register the Association with the appropriate licensing authorities in terms of the relevant legislation;
3. be a non-profit making organisation with any financial surpluses being re-invested in the Association; and
4. adhere to the requirements of the Education Act 1994 (as amended) and to the Code of Practice.

The objects of the Association are to:

1. advance the arts, culture, education, science, heritage and sport by providing amenities and supporting activities for the members;
2. prevent and relieve poverty and advance health by providing advice and welfare services for students and potential students; and
3. promote and advance citizenship amongst the membership through the democratic structures for student representation within the Association, the University, associated organisations and in society in general.

It is important for the Students' Association to represent and support students throughout their University life by providing advice, informing and listening to the students. For us to meet our objectives, we provide social and recreational facilities and support student development, sports, societies and other co-curricular activities. In achieving these the Association will enhance the academic experience; enable students and staff to mix through leisure activities; and provide students with opportunities to

gain experience in the running of the Association, both through volunteering and working for the Association.

The Association receives a grant from the University for the Membership Fees of the students at the Ayr, Dumfries Hamilton, London and Paisley campuses of the University. With this the Association organises activities in line with its objects.

SAUWS is a democratically accountable organisation run by students and for students at the University of the West of Scotland.

Achievements and Performance

Our core function is to represent University of the West of Scotland students and advance the education of students at UWS for the public benefit by;

- Promoting the interests and welfare of students at UWS by providing representation, support and giving advice.
- Being the recognised representation channel between students and the University and other external bodies.
- Providing social, cultural, sporting, sustainability and recreational activities and forums for discussion and debate for personal development of students.

This year the Students' Association has undertaken a significant amount of change following on from independent reports and reviews in October 2014 and March 2015. It established an interim Turnaround Board with the appointment of an interim director. The turnaround process at the beginning of the year resulted in a new constitution, stabilising the commercial services and appointed the new Chief Executive and Board of Trustees in order to give the charity better strategic direction.

Student Representation & Democracy

During 2015-16 the Executive Committee was introduced, allowing student representatives from each campus to discuss issues relating to the student body. The Union Chair role was also introduced as part of these wider Governance changes with the intention of holding the Student Officers to account for their activities and to enable better transparency of the Association as a whole. The independent Union Chair also chairs the Student Voice meetings to enable Student Officers to debate political activities and policy formation.

The Union Chair role has enabled the Student Officers to focus more on their remit and less on the administrative functions involved with Voice and its outcomes. Officers are now able to effectively implement policy passed and ensure that the Association does what its members ask.

The student representatives provide the University and Students' Association with up-to-date feedback on the education and services provided at UWS and SAUWS. This is achieved through partnership working with staff and student colleagues. There were 477 student reps registered across all schools and campuses. This is an increase of 8% compared to the previous year. The main training event for reps took place in the form of a Congress with workshops and guest speakers. 91% of reps found the training very useful and 100% would recommend it to a friend.

Student reps exist to implement changes to their courses and schools and to ensure they receive the learning experience they expect. Some examples of changes implemented by student reps include changing module class times to help benefit student parents with childcare requirements; better feedback on coursework assessments; development of

Peer Assisted Learning (PAL) sessions across most Schools; student rep-lead "Student Email Etiquette Protocol" for Health Nursing and Midwifery students to introduce and provide guidance on good practice for writing and sending emails.

This year the number of Student Fellows was increased from one per School to three per School, each with a specific remit of Research, Campaigns and Training. There were 14 Student Fellows in total during 2015-16 (up from 6 in 2014-15). The Fellows worked on aspects of the Student Partnership Agreement and Enhancement Themes – Student Transitions. Examples of their work includes preparing 3rd year students for Honours study through a mental health and self-care workshop, researching perceptions of partnership and the current Personal Tutor system with a view to disseminating results across the institution. The Fellows are also exploring why students do not get involved with school committees and student representation.

The Students' Association is run on the principle of democracy by students for students, therefore students decide on the policies of the Association and what we campaign on. This is achieved through Student Voice which is responsible for; representing the voice of students, debating and setting policy of the Association, making, re-appealing and suggesting bye-laws amendments to the Board of Trustees. It also promotes any elections and referenda in the organisation. During the academic year 2015-16 84 students engaged with Student Voice and the following key policies were passed;

- Safe Space – This policy reaffirmed the Association's venues, clubs & societies and events as safe spaces. This means that all are welcome within the auspices of the Students Association, regardless of a person's age, sexual and gender identity, ability, race or status.
- Fighting against austerity, fighting for social justice and to defend and extend free education
- Caring for Carers – lobby the UK Government to keep the Carers Allowance while studying.
- Fossil Free Forever – mandates SAUWS to lobby UWS to keep our University free from fossil fuel investments.
- Continuation of the Summer Safety Net Campaign – lobbying to secure year round funding for students.

During the academic year, SAUWS consulted students on the future Sabbatical structure and implemented a new structure based on feedback and decisions taken at Student Voice. The Sabbatical election this year therefore reflected the new structure and 1,078 students voted for four new positions. At Student Voice members then voted for their Senior Student Representative and Second Court Member.

The sabbatical Officers for Academic Session 2016-17 are as follows:

- President of Societies and Citizenship is Heather Armstrong – also the Senior Student Representative
- President of Education is John Black – also the Second Court Representative
- President of Sport & Wellbeing is Johnathan Cranstoun
- President of Student Support is Lisa McCusker.

Team UWS Sports

Over the past year, SAUWS was pleased to be able to continue to support 502 total members for sports clubs, individual athletes and societies to the amount of £53,361 (compared to £45,401 in 2014-15).

2015-2016 was a year of learning for the Sports Union with continuing improvement of the relationship with the University. There were several challenges throughout the year with a restructure of the Sports Department and steps to improve the internal procedures of the Sports Union.

Team UWS took a slight setback in terms of rankings within the British University Leagues, however this is due to several teams being in higher leagues and potentially not placing as high. Team UWS had the final ranking of 109 and with 89 points for 2015-16. Within this we have had several successes which include the Men's Hockey Team earning promotion to the 1st Scottish Division, the Football Team being promoted for the third year in a row and Olympic Marathon runner Callum Hawkins winning Gold at the BUCS Cross Country Championships. With a bigger focus on supporting athletes, we have seen the number of individuals representing Team UWS at the British Nationals increase massively. This year we travelled to Sheffield with 29 athletes competing in Badminton, Athletics, Judo, Karate and Swimming this showcased the talent and caliber of athlete we have here at the University.

Team UWS Membership numbers have decreased slightly with a total of 183 compared to the 206 the year before. This has been a learning curve for us and we have put measures in to place to ensure we continue to improve our offering and attract more members next year. However, we are pleased to say some of our teams have increased their membership and are now working cross campus such as the Football and Badminton clubs. With an ever expanding interest range of students this year, we have focused on creating sustainable relationships with the local community and governing bodies to help us develop our sporting offering that we can't always facilitate. Such partnerships include Paisley Rugby Club, Ayr Rugby Club, Johnstone Wheelers' Cycling Club and Scottish Volleyball. This will allow us to offer a more diverse range of activities for our students in the future.

This year also saw the second installment of the West Coast Varsity, ran in partnership with Scotland's Rural College (SRUC) and Ayrshire College and saw over 300 students take part in a day of sport, volunteering, entertainment and engagement. There were 8 sports played throughout the day across 3 venues in South Ayrshire. Team UWS were again victorious placing first in 5 of the 8 sports.

Societies

Societies have had a year of growth with 4 new societies being introduced taking the total to 13. The membership has increased significantly to 319 (compared to 210 in 2014-15) showing that more students are engaging and seeing the benefits of societies whether they are course based or interest based groups. The Chemical Engineering and Midwifery societies are the largest with over 100 members in each. The newest course based society is the Games Development society which is focused on providing social and professional development opportunities for its members.

SAUWS Big Awards

This year's SAUWS' Big Awards were a success with 7 awards being given out to both students and staff. The SAUWS Big Awards are an opportunity to highlight the great work and volunteering that students and staff have done over the last year, often going

the extra mile. The winners are nominated by the student population and then chosen by a judging panel. The winners were as follows;

- Student Group of the Year – People and Planet Society
- Campaign of the Year – Keep UWS in Hamilton (Eva Murray)
- Student Rep of the Year – Emma Harvey
- Volunteer of the Year – Simon Taylor
- Support Staff of the Year – Marion Drew
- Lecturer of the Year – Fiona Veitch
- Outstanding Achievement Award – Jane Russell

Casework and Advocacy

SAUWS has two part time staff members who provide information, support and advocacy. The Caseworkers provide students with help and advice on a wide range of areas including academic issues or concerns, financial difficulty and student well-being. The Caseworker team works very closely with key teams and staff at the University of the West of Scotland which allows them to signpost University services to the students such as Student Services Funding and Advice, Disability Support, Accommodation and Counselling Services. The Students' Association also outwardly refers students and maintains good working relationships with external organisations such as LGBT Youth, Citizens Advice, Police Scotland, Women's Aid and local community food banks.

This year the Caseworkers have helped 373 students from a variety of backgrounds, with a wide variety of issues. The majority of support has been given to students at the Paisley campus (72% of all cases logged), followed by Hamilton (17%), Ayr (9%) and Dumfries (2%).

The majority of issues that the Caseworkers handle are relating to academic problems (47%) such as appeals, mitigation and complaints. The second highest is academic finance (46%) which deals with financial hardship associated with studying. Most of the cases handled during 2015-16 were from the School of Business & Enterprise (31%) followed by Media, Culture & Society (19%).

Hardship

The Caseworkers have distributed £14,000 in financial support to students in Ayr, Hamilton and Paisley campuses until the end of June 2016. The amounts range from £20 to £200, depending on the individual financial needs and circumstances. The reasons have varied from SAAS payments not being paid in time to a student requiring funds to travel to and from University because of extreme hardship. Dumfries students have access to its own hardship fund via the Crichton Foundation.

Campaigns

One of SAUWS' main objectives is to campaign to promote and defend the rights of students and their welfare. SAUWS has undertaken the following campaigns in the last academic year:

- Mind Your Head – The Mind Your Head booklet was created for University Mental Health Day in March 2016 to highlight mental health issues and how students can deal with their own mental wellbeing and that of others. It contained hints and tips on mental health as well as contact information for SAUWS advice and external organisations. Over 200 copies were distributed to students during the academic year and it was downloaded over 100 times from the website.
- Wall of Mental Health Stigma – This campaign was to get students talking and thinking about mental health. It was run during Freshers across Ayr, Hamilton

and Paisley and involved students taking a brick off the wall to symbolise breaking down the wall of stigma. Over 400 students took part and it also won the NUS UK Disabled Students' Award 2016 for Campaign of the Year.

- Paws Against Stress – There were six very successful Paws Against Stress events across Paisley, Ayr and Hamilton during this year. An average of 600 students were involved in the de-stress sessions throughout the year with 14 dogs appearing at each event.
- Summer Safety Net – the Students' Association undertook its largest ever piece of research to produce a report on student retention rates and used this as the cornerstone to lobby Scottish parties to provide increased support to students through the Scottish elections. This report allowed us to get into talks with senior Scottish politicians from all parties, including the Scottish Government and opposition leaders. The report was also highlighted and discussed at the Scottish Parliament during Education Portfolio questions. Its' recommendations were included in three out of five major Scottish parties' manifestos including the governing party.
- Refugee Crisis – The Students' Association appealed to students and the local communities for donations which would be sent to aid in the Syrian Refugee Crisis. Over 15 tonnes of donations were sent ranging from camping equipment to children's clothing.
- #SupportHEGov – This campaign was to help support the Higher Education Governance Bill. This bill aimed to make governing bodies of Universities more open, transparent and democratic. The Students' Association created a video to test the transparency of governing bodies by testing students' knowledge on the bodies of Higher Education. The majority of students asked were unaware of their institution's governing body and only a very small amount were aware but expressed the need for these bodies to be made more inclusive.
- Shaping Scotland's Future – The Students' Association joined with NUS Scotland to express the student voice in the Scottish elections. We held a Scottish party debate where students and people from the local community could question the panel and express concerns. This event had all five main Scottish parties and over 100 people watched either by attending or watching the online stream.
- Consultation on new Lanarkshire Campus – At the beginning of the academic year, the students at the Hamilton Campus were concerned at the prospect of the proposed move of the Hamilton Campus to another area. The Students' Association held a referendum vote on the Lanarkshire Campus. 277 students from the Hamilton campus voted during the 24 hour referendum and we also surveyed a further 680 students to determine the Students' Association position. As a result of the publicity and the referendum we believe this has contributed to UWS staying in the Hamilton area. We are now working closely with UWS staff to help shape the learning environment of the new campus.

SAUWS Environment and Sustainability team – Reducing carbon in the UWS Community

Over the last five years, SAUWS has received funding from the Climate Challenge Fund (CCF), a Scottish Government funding body. Our recently funded project ran from 1st April 2015 – 31st March 2016 and was granted £95,922.24. The main aims of the project were to increase awareness of reuse and waste through the Free Shop; the benefits of community gardens and locally produced food; encouraging sustainable travel and facilitating pro-environmental behaviour through the NUS Green Impact programme.

The Sustainability Hub was launched during Freshers 2015 and this space allows for a permanent Free Shop for students as well as a space to hold energy and travel clinics; upcycling workshops and provide support and opportunities for student volunteers. Since the Hub opened 51 students from various different countries have been involved as

volunteers, learning many skills by taking part in the running of the Free Shop. From our group of volunteers 6 received the 'Classic' for the Volunteer Recognition Award and 4 received the 'Leadership' award. The Sustainability Hub has engaged with 1822 people and saved 7388 pre-owned reusable items from being discarded as waste.

The funding awarded set out a number of targets that SAUWS Environment was required to meet. This included the continued expansion of the community gardens and encouraging staff and students to grow local produce. This branch of the project developed to include community outreach to support members of the local community that have early onset Alzheimer's as well as a local charity called Migrant Help in a safe and therapeutic environment.

Lastly, the project this year continued to support UWS and SAUWS' efforts with the NUS led Green Impact programme amongst staff, as well as embedding sustainability into students' coursework. Green Impact is an accreditation scheme which asks students to assist staff members who are working to reduce carbon emissions from their school, departments or area of work. This benefits students in a number of ways by building a community of volunteers for them to socialise with, develops new communication, organisation and auditing skills and finally allows them to receive professional accreditation for the work that they do. The Green Impact project is also being fed into the teaching at UWS, specifically with students from the School of Health, Nursing and Midwifery and Events Management, to help embed "Education for Sustainable Development" in their courses and to increase their awareness of wider environmental and climate change issues.

This project committed to supporting the development of students' employability. The project employed two students from UWS to work part-time on the project, developing their skills in an office environment whilst also learning the importance of the work we do in regard to environmental and social issues. All strands of the projects that we run offer the opportunity for students to volunteer and get involved with our work to allow them to add to their CV and personal development journey.

Overall the Students' Association has saved a total of 1532.76 tonnes CO₂e through the project activities between April 2015 and March 2016. This includes an increase of CO₂ e-savings of 389.16 tonnes from initial targets and expectations (1143.6 tonnes). The project continued to be supported out of the reserves of the charity to the end of the academic year, as a result of the decision of the Board. Between April and July 2016, 236 individuals used the Sustainability Hub. The Hub and its Free shop made a difference to the students by providing them with a convenient, useful service which helped them to save money.

Activities at non-staffed sites

Crichton

Members at Dumfries continued to be represented through the campus based SRC which is known as CUCSA (Crichton University Campus Students' Association). There was again an increased opportunity for SAUWS members at the campus to vote in cross campus sabbatical elections, with these being held online.

London

As the University opened a new campus in London in September 2015 the Students' Association has been looking into ways to support these students. The Caseworkers, Student Reps and Student Voice are accessible remotely to the London students and the Students' Association services are planning on having more of a presence during 16-17.

Financial Review

Ayr Union

Trading in Ayr reflected the growing trend across Student Associations that has seen traditional areas like bar sales fall. The strategy of operating reduced opening hours in response to reduced demand in the bar has continued throughout the year, however sales have decreased by 22% to £28,005. The lower sales returned a negative contribution of (£1,090) compared to a small surplus in 2014/15 of £319

The catering operation enjoyed a good year, with sales increasing to £38,344 (2015: £37,097) partly driven by investment in Starbucks coffee products. This led to a contribution of £16,940 (up from £16,304: 2015) for the year.

Shop sales decreased sharply by 24% to £38,793 (2015: £54,987). This is an area that NUS and Union Managers are working closely to improve product mix to students. Product mix and margins will be important and will need to be monitored as contribution fell to £8,463 compared with the prior year of £12,195.

Overall, the contribution of the Ayr Union's trading activities was £23,120, a decrease of £5,809 on the previous year.

Paisley Union

Trading in Paisley bar has been difficult this year with both sales decreasing and contribution decreasing. It was a transitional year in which we saw changes in staff management and also a move from level 3 to level 1 within the Paisley building. As a result Paisley bar had a positive contribution of only £4,333, a decrease of £5,888 on prior year.

The Turnaround Board decided to move away from traditional areas like bar sales and to re-instate café sales at Paisley. As such we have invested in Starbucks products and equipment. With less than six months of operation the café made sales of £16,062 (2015: 26,543) and a positive contribution of £4,869 compared to a loss of (£1,481) in 2015.

The entertainments function experienced fluctuations in performance and financial return and it was decided to make the post of Entertainment Co-ordinator redundant. Overall from this area had a negative contribution of (£1,478) compared to a loss of (£257) in the prior year.

The overall contribution from trading for the Paisley Union was £7,723 down from £8,483 in the prior year.

Hamilton Union

Trading has experienced an improvement on the Hamilton Campus, with increased contribution from Bar, Shop and Entertainments, despite lower sales. The Hamilton bar experienced a decrease in sales of £4,601, however due to cost savings made a positive contribution of £9,230 compared to the (£3,425) negative contribution of the previous year.

Shop sales again were subject to a significant fall of £7,567 to £43,517, however savings in the goods that we buy and wage costs led to an increase in contribution to £7,112 (£6,657 prior year).

Within entertainments, there was a positive contribution of £1,845 despite a drop in revenue. In the prior year there had been a loss in this area of (£3,152). The overall contribution of the Hamilton Union increased by £19,397 to a positive contribution of £17,756.

Overall commercial subsidy (contribution before central overheads) was £150,931. These costs constitute overheads for running services across three sites and infrastructure support to enable the management of the three union sites.

Reserves Policy and Going concern

The Reserves of the Students' Association are unrestricted funds which should be retained at a level reviewed annually by the Trustees as appropriate to meeting the annual costs of running the Students' Association. The specific amounts required for this policy is currently being refined for determination by the new Board of Trustees in 2016/17 and will be ratified before the end of the 2017 financial year.

Plans for Future Periods

The Board is currently engaged in formulating and implementing a new Strategic Plan which will help determine future activities and services in the short to medium term. SAUWS is also keeping paces with changes within UWS as new students in the London campus come on stream and with development of the Hamilton campus provide further opportunities for SAUWS to grow.

Risk Management

The Trustees have assessed the major risks to which the Students' Association is exposed to and have put in place measures to limit those risks and review them on a regular basis. A full risk register has been put in place by the new Trustee Board and is being remitted to the Finance and Resources Committee for its ongoing review.

Grant Making Policy

The Association makes awards of funds to the Sports Clubs and Societies of the Association. Grants are made on an annual basis from the overall funds allocated for that purpose and stated in the Estimates for the year. Sports Clubs and societies make application to the Sports President, for Sports Clubs or the Societies Officer for Societies. These applications are then approved or declined with feedback given.

Statement Of Board Of Trustees Responsibilities

Year ended 31st July 2016

The Board of Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Associations' trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources, including income and expenditure, of the charity for that period.

In preparing the financial statements, the Board of Trustees is required to select suitable accounting policies, as described in note 1 to the accounts, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. The Board of Trustees must also prepare the financial statements on the going concern basis unless it is appropriate to presume that the Association will not continue to operate.

The Board of Trustees is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and to ensure that the financial statements comply with the Law Reform (Miscellaneous Provisions) Scotland Act 1990 and the Charities Accounts (Scotland) Regulations 2006 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 published on 16 July 2014. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent auditor's report to the Trustees of the Students' Association of the University of the West of Scotland

We have audited the financial statements of the Students' Association of the University of the West of Scotland for the year ended 31 July 2016 which comprise the Statement of financial activities, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 17. 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), including FRS 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland."

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustee's Responsibilities Statement set out on page 14, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under Section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report and financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2016 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland"; 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.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Annual Report 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.



Ernst & Young LLP

Statutory Auditor

Glasgow

Date: 7 December 2016.

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 31st July 2016

	Notes	<u>2016</u>	<u>2015</u>
		£	£
INCOME FROM:			
Activities for generating funds	2	270,100	409,893
Donations - Grants Received		710,957	711,397
		<hr/>	<hr/>
Total income		981,057	1,121,290
 EXPENDITURE			
Costs of generating funds	2	221,501	374,124
Charitable expenditure:			
Representation, Election and Welfare		16,841	6,551
Affiliated Clubs and Societies		<u>53,361</u>	<u>45,401</u>
		70,202	51,952
Operation of the Association	3 - 7	658,063	648,037
		<hr/>	<hr/>
Total funds expended		949,766	1,074,113
Net movement in funds		31,291	47,177
Total funds brought forward		90,101	42,924
		<hr/>	<hr/>
Total funds carried forward		<u>121,392</u>	<u>90,101</u>

A statement of recognised gains and losses is not shown as all gains and losses are recognised in the Income and Expenditure Account. All operations are continuing.

The notes on pages 20 to 26 form part of these financial statements.

Statement of Cash Flows

For the Year Ending 31 July 2016

	Notes	2016	2015
		£	£
Net cash used in operating activities	17	46,248	62,195
Cash flows from investing activities			
Proceeds of sale of investments		0	0
Payments for fixed assets		(40,275)	(5,627)
Cash used in investing activities		(40,275)	(5,627)
Change in cash and cash equivalents in the year		5,973	56,568
Cash and cash equivalent brought forward		91,047	34,479
Cash and cash equivalents carried forward		97,020	91,047

The notes on pages 21 to 28 form part of these financial statements.

Balance Sheet

As at 31st July 2016

	Notes	2016	2015
		£	£
FIXED ASSETS			
Tangible Assets	7	45,399	17,675
		<u>45,399</u>	<u>17,675</u>
CURRENT ASSETS			
Stock	8	18,657	14,834
Debtors	9	20,276	16,302
Cash at Bank		90,364	84,923
Cash in Hand		6,656	6,123
		<u>135,953</u>	<u>122,182</u>
CURRENT LIABILITIES			
Trade Creditors	10	59,960	49,756
		<u>59,960</u>	<u>49,756</u>
NET CURRENT ASSETS		75,993	72,426
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>121,392</u>	<u>90,101</u>
		<u>121,392</u>	<u>90,101</u>
Represented by:			
The Funds of the Charity			
Unrestricted income funds at 1 st August		90,101	42,924
Unrestricted income funds for year		31,291	47,177
TOTAL CHARITY FUNDS		<u>121,392</u>	<u>90,101</u>

Approved on behalf of the Council on

2016 by:

**President
(2016)**

**Trustee
(2016)**

The notes on pages 20 to 26 form part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 July 2016

1) Principal Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The accounts are prepared under the historical cost convention in accordance with Charities Accounts (Scotland) Regulations 2006 and in accordance with applicable accounting standards and the Statement of Recommended Practice – Accounting for Charities 2005; 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 published on 16 July 2014.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement of the charity to paid annual leave. The initial liability recognised at the date of transition was for holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. The initial liability was for £4,309.71. No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

	1 August 2014	31 July 2015
	£	£
Fund balances as previously stated	42,924	94,411
Short –term compensated absences	<u>(3,746)</u>	<u>(4,310)</u>
Fund balances as restated	<u>39,178</u>	<u>90,101</u>

c) Preparation of the accounts on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern. The financial statements have been prepared on a going concern basis as the Association's main provider of grant income, the University of the West of Scotland, has agreed to provide financial support to the Association to allow it to meet its liabilities as they fall due. On this basis the trustees are of the view that the charity is a going concern for a period of at least 12 months from the date of signing these financial statements.

d) Depreciation

Depreciation has been provided on fixed assets at rates calculated to write-off cost of the asset evenly over its expected useful life as follows:

Plant & Equipment:

Mechanical	5 years
Electronic	4 years
Fixtures & Fittings	3 – 5 years
Tenant's Improvements	10 years

Assets formerly held under finance leases are now fully depreciated.

e) Capital Grants

Deferred Income relating to capital grants are recognised in line with depreciation or upon the completion of given milestones.

f) Stock

Stock is valued at the lower of cost and net realisable value.

g) Income

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

2. Surplus From Student Activities

	<u>Sales</u>	<u>Purchases</u>	<u>Direct costs</u>	<u>Surplus</u> <u>2016</u>	<u>2015</u>
	£	£	£	£	£
<u>Paisley Campus</u>					
Bar	56,594	22,074	30,188	4,332	10,221
Coffee Shop	16,062	8,138	3,055	4,869	(1,481)
Entertainments etc	<u>13,266</u>	<u>5,550</u>	<u>9,194</u>	<u>(1,478)</u>	<u>(257)</u>
	<u>85,922</u>	<u>35,762</u>	<u>42,437</u>	<u>7,723</u>	<u>8,483</u>
<u>Ayr Campus</u>					
Bar	28,005	10,465	18,630	(1,090)	319
Refectory	38,344	14,144	7,260	16,940	16,304
Shop	38,793	23,620	7,922	7,251	12,195
Entertainments etc	<u>1,837</u>	<u>523</u>	<u>1,295</u>	<u>19</u>	<u>111</u>
	<u>106,979</u>	<u>48,752</u>	<u>35,107</u>	<u>23,120</u>	<u>28,929</u>
<u>Hamilton Campus</u>					
Bar	26,764	8,336	9,198	9,230	(3,425)
Café	358	489	300	(431)	(1,721)
Shops	43,517	28,320	8,085	7,112	6,657
Entertainments etc	<u>6,560</u>	<u>2,565</u>	<u>2,150</u>	<u>1,845</u>	<u>(3,152)</u>
	<u>77,199</u>	<u>39,710</u>	<u>19,733</u>	<u>17,756</u>	<u>(1,641)</u>
TOTAL	<u>270,100</u>	<u>124,224</u>	<u>97,277</u>	<u>48,599</u>	<u>35,771</u>

3. Administration	<u>2016</u>	<u>2015</u>
	£	£
Telephone	0	1,700
Computer Maintenance	783	2,483
Office Sundries and Postages	21,628	13,711
Insurance	20,992	26,351
Staff Development and Conference	<u>12,921</u>	<u>13,464</u>
	<u>56,324</u>	<u>57,709</u>
4. Accommodation Costs	<u>2016</u>	<u>2015</u>
	£	£
Heat and Power	35,828	41,652
Cleaning	2,891	2,625
Building Maintenance & Equipment	1,721	2,168
Repairs	5,224	2,726
Building Lease	0	12,500
Security	5,200	10,088
Water Rates	5,000	5,000
Sundries	<u>9,822</u>	<u>14,075</u>
	<u>65,686</u>	<u>90,834</u>
5. Restructuring Costs	<u>2016</u>	<u>2015</u>
	£	£
Redundancies	0	35,245
	<u>0</u>	<u>35,245</u>
6. Miscellaneous	<u>2016</u>	<u>2015</u>
	£	£
Bad Debt Provision	1,301	(459)
Bank Interest and Charges	(247)	245
Unrecoverable VAT	<u>9,877</u>	<u>14,124</u>
	<u>10,931</u>	<u>13,910</u>

7. Tangible Assets

Cost		Cost at 1 Aug 15	Additions	Disposals	Cost at 31 July 16
		£	£	£	£
Paisley Campus	Machinery & Equipment	26,811	17,542		44,353
	Fixtures & Fittings	27,050	11,704		38,754
Ayr Campus	Machinery & Equipment	6,871	4,355		11,226
	Fixtures & Fittings	585	2,290		2,875
Hamilton Campus	Machinery & Equipment	19,067	1,898		20,965
	Fixtures & Fittings	2,317	0		2,317
	Tenant's Improvements	<u>16,154</u>	<u>2,485</u>	<u>0</u>	<u>18,639</u>
		<u>98,855</u>	<u>40,274</u>	<u>0</u>	<u>139,129</u>
Accumulated Depreciation		Balance at 1 Aug 15	Charge for Year	Disposals	Balance at 31 Jul 16
		£	£	£	£
Paisley Campus	Machinery & Equipment	17,938	7,138		25,076
	Fixtures & Fittings	24,363	2,482		26,845
Ayr Campus	Machinery & Equipment	6,871	606		7,477
	Fixtures & Fittings	585	164		749
Hamilton Campus	Machinery & Equipment	17,691	1,067		18,758
	Fixtures & Fittings	2,317	0		2,317
	Tenant's Improvements	<u>11,415</u>	<u>1,093</u>		<u>12,508</u>
		<u>81,180</u>	<u>12,550</u>	<u>0</u>	<u>93,730</u>
Net Book Value		Balance at 1 Aug 15	Additions/ (Charges)	Disposals	Balance at 31 Jul 16
		£	£	£	£
Paisley Campus	Machinery & Equipment	8,873	10,404	0	19,277
	Fixtures & Fittings	2,687	9,222	0	11,909
Ayr Campus	Machinery & Equipment	0	3,749	0	3,749
	Fixtures & Fittings	0	2,126	0	2,126
Hamilton Campus	Machinery & Equipment	1,376	831	0	2,207
	Fixtures & Fittings	0	0	0	0
	Tenant's Improvements	<u>4,739</u>	<u>1,392</u>	<u>0</u>	<u>6,131</u>
		<u>17,675</u>	<u>27,724</u>	<u>0</u>	<u>45,399</u>

8. Stock	<u>2016</u>	<u>2015</u>
	£	£
Paisley Campus Stock:		
Bar	2,576	3,170
Coffee Shop	<u>1,921</u>	<u>0</u>
	<u>4,497</u>	<u>3,170</u>
Ayr Campus Stock:		
Bar	3,753	3,173
Shop	3,296	3,531
Refectory	<u>2,276</u>	<u>815</u>
	<u>9,325</u>	<u>7,519</u>
Hamilton Campus Stock:		
Bar	2,060	1,822
Shop	2,668	2,323
Cafe	<u>107</u>	<u>0</u>
	<u>4,835</u>	<u>4,145</u>
<u>TOTAL</u>	<u>18,657</u>	<u>14,834</u>
9. Debtors	<u>2016</u>	<u>2015</u>
	£	£
Sundry Debtors	825	3,596
Retrospective Discounts due	0	0
Central Billing Services - Deposit	0	0
Prepayments	5,109	8,561
VAT Repayable	<u>14,342</u>	<u>4,145</u>
	<u>20,276</u>	<u>16,302</u>
10. Creditors	<u>2016</u>	<u>2015</u>
	£	£
Trade Creditors	36,632	11,405
Accrued Charges	15,451	25,277
Payroll Control	6,545	7,922
Deferred Income	<u>1,332</u>	<u>5,152</u>
	<u>59,960</u>	<u>49,756</u>

11. Related Party Transactions

The Association is in receipt of a recurrent grant from the University of West of Scotland of £707,000 (2015 - £700,000).

In addition, the Association premises are included in the pricing arrangement for utilities negotiated by the University. The Trustees of the Association are the members of the Board of Trustees. The sabbatical members of the Board receive remuneration for their services as provided for within the Constitution. The aggregate amount payable under such contracts is referred to in Note 4 and detail is provided in Note 19, these transactions have been carried out at arms length.

12. Reconciliation of net cash flow to movement in net funds

	2016	2015
	£	£
Increase in cash in the period	<u>5,973</u>	<u>56,568</u>
Change in net funds	5,973	56,568
Net funds at 1 August 2015	91,047	34,479
Net funds at 31 July 2016	<u>97,020</u>	<u>91,047</u>

13. Analysis of Changes in Net Funds

	At 1 Aug 2015	Cash Flows	At 31 Jul 2016
	£	£	£
Net cash:			
Cash in hand	6,123	533	6,656
Cash at Bank	<u>84,924</u>	<u>5,440</u>	<u>90,364</u>
Net funds	<u>91,047</u>	<u>5,973</u>	<u>97,020</u>

14. Emoluments

	2016	2015
	£	£
Total emoluments amounted to	501,534	544,593
Average number of employees during the year	50	63

No employee earned £60,000 or more per annum.

15. Trustee Remuneration

In accordance with the Constitution the Association some trustee positions are designated as 'sabbatical'. Such positions shall comprise less than half of the trustee posts and the payment of honorarium to each post shall be as stipulated in the Bye laws along with the requisite service agreement for any sabbatical posts. No person shall be entitled to hold sabbatical office for more than two whole terms of office or to stand in any election which could have such a consequence. The following individuals received honoraria as detailed:

Jack Douglas	£15,826	Douglas McWhirter	£14,936
Simon Cain	£15,700	Heather Armstrong	£1,611
John Black	£16,245	Heborg Hansen	£7,494
Lisa McCusker	£1,611	Johnathan Cranstoun	£1,611

16. Paid Employees

Two groups of staff are sourced outwith the Students' Association. Security Staff are engaged on contract from Showsec International Ltd and cleaning staff are sourced from The University of the West of Scotland Estates and Buildings Division. Professional security is deemed necessary on the door of the Students' Union at Storie Street in Paisley for evenings during semester and cleaning of this building were sourced from the University for part of this year. Excluding these two groups, total cost for all SAUWS staff was:

	2016	2015
	£	£
Gross Wages and Salaries	464,564	508,803
Employer's NIC	32,571	33,438
Pension Costs - Employer	4,399	2,352

The charity considers its key management personnel comprise the Chief Executive Officer. The total employment benefits including employer pension contributions of the key management personnel were Since January 2016 £31,649 (2015: none). This pay level was determined by the Board and is reviewed annually by the Board. No employees had employee benefits in excess of £60,000 in this year (2015: none).

17. Reconciliation of Net Movement in funds to Net Cash

Flow from Operating Activities	2016	2015
	£	£
Operating surplus	24,880	51,487
Decrease / (Increase) in debtors	(3,974)	4,436
(Decrease) in creditors	17,485	(4,744)
Decrease / (Increase) in stocks	(4,693)	1,673
Depreciation	<u>12,550</u>	<u>9,343</u>
Net cash (outflow) / inflow from operating activities	<u>46,248</u>	<u>62,195</u>

