



## **ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**31<sup>st</sup> MARCH 2021**

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

#### GENERAL INFORMATION

Registered charity no:	1095294
A company limited by guarantee, registered in England and Wales no:	4507287
Operating address and registered office:	Noble House 3-5 Islington High Street London N1 9LQ
Telephone: Management and administration Advice line	020 7288 4330 020 7107 9922
Fax:	020 7288 4360
Website:	<a href="http://www.ukcisa.org.uk">www.ukcisa.org.uk</a>
Banker:	Bank of Scotland 33 Old Broad Street London BX2 1LB
Auditor:	Moore Kingston Smith LLP Chartered Accountants Devonshire House 60 Goswell Road London EC1M 7AD
Solicitor:	Bircham Dyson Bell 50 Broadway London SW1H 0BL

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

## OBJECTS, ACTIVITIES, GOVERNANCE AND STRUCTURE

### Constitution

UKCISA is a company limited by guarantee and is also registered as a charity operating under the working name of the "UK Council for International Student Affairs". The company's former name, until a change in the Articles in 2007, was UKCOSA: The Council for International Education. UKCOSA was first established as an unincorporated body in 1968 and as a company limited by guarantee in 1 April 2003.

### Objects and activities

Consistent with its constitutional objects of advancing education and learning with particular reference to international students, UKCISA aims to:

- Increase support for international education and raise awareness of its values and benefits
- Encourage best practice, professional development and the highest quality of institutional support for international students throughout the education sector and
- Promote opportunities for – and identify and work to reduce obstacles and barriers to – greater student mobility.

It achieves its aims by:

- Monitoring and influencing government and education sector policy through close contact with senior officials, policy makers, members of national parliaments and assemblies, partner organisations and sector bodies throughout the UK.
- Producing regular electronic and print publications that keep members and students up to date on current legislation, regulations and resources.
- Delivering high quality advice line services (for both members and students/members of the public) and training which both assist with immediate areas of difficulty and contribute to greater professional expertise.
- Supporting, sustaining and expanding a network of members committed to the ideals of international education and the highest standards of international student support.
- Initiating and encouraging research which helps to identify key issues and areas for future investigation and development.
- Working indirectly and in partnership with others to encourage greater mobility from, as well as to, the UK  
and by
- Ensuring, through support from Trustees, its specialist staff and effectively managed resources, that it delivers highly valued services for members and other stakeholders.

### President

Lord Bilimoria of Chelsea, CBE, DL

### Board of Trustees

The nine elected and one co-opted member of the Board of Trustees (plus the Chair and Honorary Treasurer) are the charity's Directors and Members of the Company and are responsible for managing UKCISA's affairs. The co-opted members are chosen for their particular skills and experience. All newly appointed trustees receive a comprehensive induction and given access to appropriate training relevant to their Board position. The Board, which also includes a number of 'observer' members from allied bodies, met four times during the year.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

During the course of the year, and up to the date of approval of this report, the Trustees were:

#### Chair

Professor Koen Lamberts (Vice Chancellor, University of Sheffield)

#### Members

Mark Allen	(Sussex Downs College)
Lynsey Bendon	(University of Sunderland in London)
Hannah Brian	(Leeds University Union)
Eva Crossan-Jory	(National Union of Students) – from October 2019 to July 2020
Marianne Davies	(University of Warwick) – to July 2020
Nora De Leeuw	(University of Leeds)
Sara Dyer	(University of Sussex) – to July 2020
Emma Gwynett Davies	(Swansea University) – from July 2020
Elizabeth Huckle	(Imperial College London)
Alan MacKay	(University of Edinburgh) ( <i>Honorary Treasurer</i> )
Ross Porter	(University of Greenwich) – from July 2019
Alex Proudfoot	(Independent Higher Education)
Daniel Rose-Troup	(Newcastle College) – to May 2020
Laura Rose-Troup	(Newcastle College) – from May 2020
Ruth Sweeney	(King's College London) – to July 2020
Sally Saca	(Oxford Brookes University) – from July 2020
Hamish Walker	(Robert Gordon University) – from July 2020

#### Company Secretary

Bhavesh Kotecha	(UKCISA to November 2020)
Abida Khan	(UKCISA from November 2020)

#### Key Management Personnel

Anne Marie Graham	Chief Executive
Julie Allen	Director of Policy & Services
Duncan Lane	Director of Advice & Training (to September 2020)
Heather Knight	Head of Advice and Training (from October 2020)
Bhavesh Kotecha	Director of Finance & Resources (to November 2020)
Abida Khan	Head of Finance and Resources (from November 2020)

#### Committees

The Board has two committees:

- **Finance and General Purposes Committee**, which recommends the annual budget and accounts to the Board for approval and has delegated responsibility for remuneration and personnel matters, financial management, membership applications, premises and resources.
- **Services and Representation Committee**, which advises on advice and training issues, good practice relating to international students and internationalisation, and services.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

At 31 March 2021, the members of the Committees were:

#### Finance & General Purposes Committee

Alan Mackay - Chair  
(University of Edinburgh)  
Lynsey Bendon  
(University of Sunderland in London)  
Hannah Brian  
(Leeds University Union)  
Ross Porter  
(University of Greenwich)  
Paul Rossi  
(University of the Arts London)  
Keith Stephenson (Imperial Society of Teachers  
of Dancing)

*Koen Lamberts (Chair of UKCISA – ex officio)*  
*Elizabeth Huckle (Chair of Services and  
Representation Committee – observer)*

#### Services and Representation Committee

Elizabeth Huckle - Chair  
(Imperial College London)  
Mervyn Adams  
(City of Glasgow College)  
Kate Dodd  
(University of London)  
Alex Proudfoot  
(Independent Higher Education)  
Laura Rose-Troup (Newcastle College)  
Sarah Cooper (University of Bristol)

*Koen Lamberts ( Chair of UKCISA – ex officio)*  
*Alan Mackay (Chair of Finance and General  
Purposes – observer).*

## PRIORITIES AND ACHIEVEMENTS 2019/20

### Introduction from our President - Lord Karan Bilimoria CBE, DL

I'm sure none of us expected the world to look quite like it does today, or indeed how it has looked over the past year. With the ongoing uncertainty caused by the pandemic and Brexit, we have truly been operating in uncharted waters. Despite this, I have been both impressed and inspired by the ways in which the team at UKCISA has adapted to support our members and international students across the UK.

One thing that has been evident is that physical distance does not equate to less impact. Throughout the past year UKCISA has continued to pack a punch, influencing policy and debate at the highest levels. Back in July, the [Delivering a world-class international student experience](#) position paper was published, signalling a step-change in the organisation's approach to policy influencing.

In this paper, we outline 15 key asks designed to improve outcomes for international students – from advocating for a fairer immigration system, to coordinating approaches to student support right through from application to after graduation.

The asks outlined in the paper permeated all aspects of service delivery, bringing together members, UKCISA staff and the voices of international students themselves to present a strong case to government and the wider education sector. And we know the Government is truly listening and learning, thanks to the references of UKCISA and its work in the newly refreshed [International Education Strategy](#).

Those of you who know me will know that I am resolutely dedicated to advocating for international student employability, after all the student experience does not end the day a student graduates! When the details of the Graduate route were finally published in March 2021, it was clear that UKCISA's recommendations had been incorporated, including the removal of restrictions on self-employment. This is a fantastic achievement which will make a huge difference to international students across the UK. I would particularly like to congratulate the team, and our sector partners, on the success of our work in this space.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

The impact of UKCISA's work should rightly be commended and celebrated, as delivering genuine change is no mean feat. As President of UKCISA, it has been a privilege to see the organisation adapt and evolve this past year, and I look forward with renewed optimism towards another impactful year.

#### **Introduction from the Chair of the Board of Trustees - Prof Koen Lamberts, President and Vice-Chancellor, University of Sheffield**

We were already prepared for it to be a monumental year, with the impending reality of Brexit and the new immigration system on the horizon. But then the pandemic hit, upending all our best laid plans and sending the whole higher education sector into crisis mode.

The impact of lockdown was huge, putting a stop to in-person teaching and closing campuses across the country. The knock-on effect on our staff and students was even greater, with welfare and mental health taking the top priority. Despite the pressure, uncertainty, and myriad obstacles, I am incredibly proud of how universities – and their international students – responded.

UKCISA also rose to the challenge, providing space for members to share their experiences and ideas through a series of virtual events, covering topics from taking orientation events online to supporting students in need.

Throughout this, the team at UKCISA continued to deliver above and beyond, growing the organisation's profile and proactively supporting and leading sector responses to these critical issues. By working with stakeholders in government and across the sector, we can say with certainty that we were successful in putting student welfare and the student experience at the forefront of decision-making.

There are many things we should be proud of over this past year. UKCISA's role in advocating for the student experience and giving a platform to the #WeAreInternational student ambassadors and staff at member institutions to share their unique experiences is certainly one of them. These conversations are crucial if we are to continue to influence policy over the coming year.

As ever, I would like to sign off by extending my gratitude to the people who make what we do possible: Firstly, to our funders, thank you for your commitment to advancing the international student experience. We often refer to UKCISA as being a family, so a big thank you to all our members for being a part of it.

Next, to UKCISA's dedicated staff we would not be the organisation we are today without you all!

And finally, to the #WeAreInternational student ambassadors - your voices are contributing to real change and opening.

#### **Welcome from UKCISA's Chief Executive – Anne Marie Graham**

This has been a year like no other – everyone has been affected in some way. The pandemic has been stressful and demanding for our staff, members and, of course, international students in the UK. Nonetheless, it has encouraged new levels of empathy for individuals who are isolated from family and friends, inspiring acts of kindness and compassion. This has been evident across the sector, with staff and students going above and beyond to look out for one another.

We launched our new strategic plan early in 2020, before the pandemic hit, but the values and objectives set out within it still hold strong. We had to rapidly adapt our delivery method and prioritise activities that addressed the crisis, but these initial goals still guided us.

Of these, Developing Excellence underwent the most adaptation. We had to evaluate the needs of individuals, and reflect on how we could continue to deliver for our members and students while recognising the unique pressures and challenges that our staff were facing.

A cornerstone of our strategy was to add more online training to UKCISA's offer, but the pandemic meant we had to fast-track this development work. We also completely rethought our carefully planned programme of activity for our [#WeAreInternational Student Ambassadors](#). Despite this, the ambassadors led the way in communicating the lived experience of international students in UK institutions during a global pandemic, providing an authentic student voice on a range of issues for current and prospective students.

As for UKCISA's ambitions for 2021/22, we plan to continue developing our online training programme. While we look forward to a day where we will meet again in face-to-face events, online is here to stay as part of UKCISA's member offer.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

We will also be supporting the delivery of Actions 5 and 6 of the UK Government's International Education Strategy (IES). In the year when the new Graduate Route launches, we will be working with the Office for Students and sector partners through our new formed International Student Employability Group. This work will enhance the career and employability offer for all international students.

Our inspirational #WeAreInternational Student Ambassadors are also supporting the IES, by developing an initial draft of a Student Charter. I'm looking forward to bringing members together with the ambassadors to shape an International Student Charter that demonstrates the excellence of the international student experience across the full range of the UK education sector, and outlines the sector's commitment to providing a world-leading experience for international students.

Finally, as we roll out our new Customer Relationship Management system, Members will see the benefits across 2021, from more efficient call handling, smoother renewals and event booking processes, and targeted communications on UKCISA events and policy work.

I want to take this opportunity to recognise the incredible efforts of UKCISA staff and those at our member institutions. They continue to put the international student experience at the heart of everything, despite the significant changes in their own lives and working environments.

In time, we will recover from this experience. But it has taken a lot out of us physically and emotionally. UKCISA's close networks and caring practitioner community will need to look out for each other in the year ahead, as we readjust and make progress together.

#### **Progress against our Strategic Objectives 2020-23**

UKCISA's vision is that every international student who comes to the UK has a positive experience and is able to tell friends and families that the UK is a welcoming place to study and live. In February 2020 we published our new three-year strategic plan.

Our strategic plan for 2020-2023 reiterated our mission and our values for international students, members and other stakeholders. Our strategic plan remains a useful guide to our commitment to service delivery, to member engagement, to advocating for international students and, of course, to developing our own staff.



#### **Strategic Objective 1 – Influencing Policy**

##### **Setting the agenda**

In August 2020, UKCISA published our position paper: [Delivering a world-class international student experience: how Government can create the conditions for success](#)

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

In this paper, we called on the UK government to work with the education sector to deliver a world-class international student experience. The paper outlined 15 key steps the UK Government and international education sector should take to make the UK the world's most attractive destination for international students, under three key headings:

- Positioning the UK as an attractive destination for study.
- Delivering a world-class student experience.
- Maintaining a lifelong connection and offering a springboard for the future.

We're proud to see our principal ask, Extend and expand Covid-related concessions and flexibility in the visa and immigration system, achieved through a range of policy concessions that provide reassurances for international students and their sponsors.

Significantly, the importance of the international student experience has been explicitly recognised in the 2021 refresh of the [International Education Strategy](#), enshrining its importance for policy development and implementation.

#### International Student Employability Group (ISEG)

In response to the research report [Supporting International Graduate Employability: making good on the promise](#) published in January 2020, UKCISA established the International Student Employability Group (ISEG) to co-ordinate the higher education sector's efforts to enhance the employability of international students and graduates. The group works to identify areas that would benefit from sector-wide collaboration, share examples of good practice and plan, implement and evaluate projects to enhance the employment prospects of international graduates. It also aims to help support the development of a stronger evidence base on international student outcomes and educational pathways, as outlined in [our position paper](#).

The importance of ISEG was reinforced when it was integrated into the refreshed [International Education Strategy 2021](#) (Action 6).

Members of the ISEG:

UKCISA, Confederation of British Industry, AGCAS, Association of Colleges, British Council, BUILA, Institute of Student Employers, Prospects/Jisc, Independent HE, UUKi, Universities Scotland, and student representatives.

#### Graduate Route

In September 2020, UKCISA took a leading role in convening the sector to facilitate conversations with the Home Office to help shape the new Graduate Route.

We delivered a series of recommendations to government designed to inform the technical development and implementation of the Graduate Route, endorsed by sector bodies, including UniversitiesUK International (UUKi), GuildHE, Independent HE, Association of Colleges, Million Plus, British Universities International Liaison Association (BUILA) and University Alliance.

We subsequently worked with Universities UK, BUILA and the Association of Graduate Careers Advisory Services (AGCAS) through our ISEG to outline the business case for including unrestricted self-employment in the new route, and to mitigate the impact on students affected by Covid-related travel restrictions.

The published rules of the Graduate Route included many of our key asks, including:

- Revisions to the eligibility requirements, including the inclusion of students on articulated pathways
- Removal of self-employment restrictions
- An amendment to the cut-off date of residence in the UK for eligibility from 6 April to 21 June 2021.

#### #WeAreInternational Student Ambassador programme

International students are at the heart of everything we do at UKCISA. We are proud to work with and learn from our student ambassadors to help deliver our vision for a world-class international student experience.

Early in 2020, UKCISA appointed our first cohort of #WeAreInternational Student Ambassadors. From advising on core activities, to speaking at sector meetings, conferences and events, their knowledge and dedication has been integral to delivering on our ambition to put the student voice at the heart of policymaking. In November 2020, we were delighted to welcome a second cohort of ambassadors to the programme.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

#### **Simplification of the immigration rules**

UKCISA's role in the Home Office's Review Committee enabled us to provide analysis and informed recommendations to the Home Office to help simplify immigration rules for international students and their families. The unique insight from members contributed to our analysis of the draft immigration rules, and shaped recommendations that influenced the published Student Immigration Route.

#### **Securing and communicating policy concessions**

As a member of the Home Office Education Advisory Group and the UKVI Stakeholder Communications Group, we continue to highlight issues raised by our members. Whether this is through the advice line, forum or member events, we continue to provide timely insights that inform policy decisions and have helped secure a range of concessions to relieve the pressure on international students and member institutions.

UKCISA also worked closely with UK governments to provide responsive communications to international students and member institutions, working with the Department for Education's International Student Communications Group and its Student Communications Group to provide insight into the development of communication assets, including ministerial communications.

Our close links with the sector and UK governments enabled us to rapidly respond to emerging issues for members and international students, and disseminate key government messaging through our website and social media channels.

#### **Strategic Objective 2 – Delivering World Leading Advice and Training**

##### **New online training programme**

While UKCISA had committed to adding online training to its national programme, the pandemic meant that we accelerated this work, while converting existing training courses to new platforms and delivery models.

Feedback on our online events is overwhelmingly positive. Our new delivery model allows more members from across the UK to attend without incurring travel time or costs, and our competitive pricing has enabled multiple team members to attend training sessions together, facilitating knowledge sharing across teams. It has allowed UKCISA to respond to the needs of members in a timely manner, disseminating information and advice on priority areas in a year where there has been a multitude of change.

Due to Coronavirus restrictions, the UKCISA team stepped up to deliver an extensive and impactful training programme in just over six months.

##### **Advice Line**

Our members advice line handled 1,408 calls and our student advice line handled 3,935 calls.

##### **UKCISA Manual**

Our unique online members' Manual is an essential guide to the rules and regulations affecting international students, covering immigration, fees and student support. It details changes to rules and guidance, providing context and analysis – and is an indispensable reference point for UKCISA members.

Our expert Advice and Training Officers have analysed six rounds of changes to the immigration rules, each change accompanied by multiple new guidance documents. They've worked tirelessly to reflect these fast-paced substantive changes, ensuring members have access to updated information and analysis.

##### **Dedicated Coronavirus information hub**

UKCISA responded to the evolving Coronavirus pandemic by developing a dedicated web resource collating support for international students, bringing together information on all aspects of the student experience across the four UK nations, updating several times a day at the height of the first wave. We also collaborated with sector partners, including Study UK and the Office for Students, to coordinate communications to current and prospective international students, contributing the voice of our #WeAreInternational Student Ambassadors.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

#### UK Exit from the European Union

UKCISA collaborated closely with DfE, British Council and organisations across the UK education sector to deliver coordinated messaging around the UK's exit from the EU, ensuring that the UKCISA website contained accurate and reliable information for EU nationals and those advising them.

#### **Strategic Objective 3 – Empowering Our Membership** Free membership seminars

In response to Covid-19, UKCISA pivoted to engage online and support members facing significant new challenges.

#### Member survey

For the first time, our member survey was open to anyone who works at a member organisation

#### **Strategic Objective 4 – Disseminating Our Knowledge**

Our connectedness and close links across the international education sector enable us to share insight and amplify the international student voice.

#### #WeAreInternational campaign relaunch

The #WeAreInternational campaign is the key student-facing brand at UKCISA and celebrates and champions the UK's global student community. In November 2020, we launched with a refreshed brand identity and new campaign assets.

While UKCISA and our #WeAreInternational Student Ambassadors create and share content, it is an open-source campaign, designed for members and sector partners to promote their own international students and their work to support them. Visit the [campaign website](#) and follow #WeAreInternational on [Twitter](#), [Facebook](#) and [Instagram](#).

#### Bringing international students together at UKCISA Fest

In November 2020 we hosted our first virtual student forum. [UKCISA Fest](#) was a week-long free online series of events - bringing together over 440 international students from 84 countries and studying at 91 different institutions across 4 nations in the UK – to inform policy and practice, and celebrate International Students Day and International Education Week. International students participated in 14 student-led webinars and interactive sessions, where they explored and discussed diverse aspects of their student experience, from academic and mental health support to employability and the new graduate route.

#### Inclusive Practice for International Students Project

UKCISA is working together with the Office for Students on a new project that aims to find 'what works' in ensuring international students integrate and receive a fulfilling academic experience in the UK. It will explore the positive impact of international students on home students, and what longer-term lessons can be learnt from their response to the coronavirus pandemic on provider-level delivery and student engagement.

This work will form the foundation of ongoing work and wider student and sector engagement to be undertaken by OfS, UKCISA and DfE to ensure that international student integration on UK campuses continues to be part of our world-leading part offer to international students.

The importance of this project was reinforced when it was integrated into Action 5 of the refreshed [International Education Strategy 2021](#).

#### Social media

2020-2021 saw significant increases in social media engagement, with increased followers across all channels and sustained engagement. These increases were due to a renewed focus on using social media to support messaging to members and international students, in addition to our email updates and news wall on our website.

#### Engaging with the HE sector

UKCISA and its #WeAreInternational Student Ambassadors have represented the UK international student experience in a wide range of international forums.

At a UK level, UKCISA formed part of Universities UK International's task group on student hardship, working to develop guidance for member institutions on how to support international students.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

UKCISA supported important research by BUILA into international education agents, [A Partnership for Quality: a route to a UK quality framework with education agents](#), published in March 2021. UKCISA will work with the sector to develop and implement its principal recommendations:

- A National Code of Ethical Practice for UK Education Agent partners
- A reorganised education agent training scheme to increase access and engagement
- A Good Practice Guide for Providers Using Education Agents

UKCISA also supported the Open University's International Student Experience in the Pandemic Project. The research highlighted the range of challenges students faced during the first phase of the pandemic from accessing institutional support, housing, financial hardship and learning online.

UKCISA staff and #WeAreInternational Student Ambassadors attended many international sector events in 2020, including a British Council webinar for education agents in September, the European Association for International Education conference in October, followed by the [ISANA Conference](#) for Australia and New Zealand and the [NARIC Global Education](#) forum in December. We contributed a thought-provoking session on the international students' pandemic experience at UUKi's [International Higher Education Forum](#). We also contributed to a range of student-facing events, including StudyUK online fair for EU students, and UCAS Facebook Live Q&As for current and prospective students.

#### **Strategic Objective 5 – Developing Excellence**

Our commitment to our values of quality, innovation, collaboration and trust starts with us and our staff.

Like our member organisations, UKCISA had to shift rapidly to support flexible working for staff during the pandemic. As well as using technology such as Teams and Zoom to support communication and collaboration while working at home, we developed new skills in delivering online training and events.

Supporting staff wellbeing is a priority, and UKCISA invested in training sessions to help staff manage time and set boundaries while working at home. We also conducted regular staff surveys, to understand staff's concerns about returning to work and other issues related to the pandemic.

UKCISA's professional membership networks also offered a range of wellbeing support and opportunities to share good practice. For Mental Health Awareness Week, we shared a range of resources from these professional networks to benefit our staff, and ran wellbeing-related sessions for staff and members.

#### **Investing in a new Customer Relationship Management (CRM) system**

In September 2020, we delivered a significant project to replace our elderly CRM system, to enable us to connect with and serve our members more efficiently. The project realised immediate benefits for UKCISA membership team, streamlining our renewal communications, and we expect members to see improvements in communications from UKCISA throughout 2021/22.

## PUBLIC BENEFIT

The Trustees confirm that they have complied with Charity Commission guidance on public benefit, including "Public Benefit: running a charity (PB2)". In particular:

- The advice and training services have enabled university and college staff to advise international students on which immigration-related rules and procedures are and are not, as yet, changing.
- The advice line for students and the general public has provided a free and impartial service, open to all who need related guidance and especially at a time of considerable concern.
- UKCISA's website, with its comprehensive information items, provides open access advice and guidance on all aspects of living and studying in the UK.
- The work in support of good practice in international student welfare and the new research and pilot projects scheme contribute to an improved quality of experience for international students studying in UK further and higher education.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

- UKCISA's practical and specialist knowledge has enabled representations to government which have benefited all international students wishing to study or studying in the UK.

## FINANCIAL REPORT

### Trustees' responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement as to disclosure to our auditor

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Statement of Recommended Practice "*Accounting and Reporting by Charities*".

### Financial review

UKCISA's total annual income to 31 March 2021 was £1,272,035. UKCISA pre-pandemic maintains a good balance between income streams with four established income streams in place: membership subscriptions, training fees, conference income and government grants. However due to the pandemic the annual conference in June 2020 was cancelled and the training programme was cut-back and pivoted to an on-line model. The conference was held virtually on June 2021 enabling his income stream to be re-established.

We received a substantial grant of £350,000 from the Department for Education to provide support and advice to both international students and those who work with them. This is in addition to a £70,000 grant from the Scottish Government to sustain our activities specifically in Scotland.

UKCISA's own activities generate the majority of our annual income. Membership subscriptions accounted for more than half our income at £738,280 and have historically remained at close to this level. Income from our training

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

activities amounts to £60,690 during 2020/21. Our Training income has been significantly curtailed due to the suspension of our face-to-face training activities. The programme was moved to an on-line training model, this has proven to be very well received and will continue to form part of our on going training offer alongside the return of face-to face training in 2022. Our Annual Conference for June 2020 was cancelled. Our conference in June 2021 was held virtually and we will be running a hybrid model in June 2022. We expect both our conference and training income stream to remain robust, returning to pre-pandemic levels over the next 2 years.

UKCISA's total annual expenditure this year was £1,386,416. This spend primarily relates to UKCISA staff costs at £1,001,061 and operational costs of providing membership and training services. Investment in our new CRM accounted for expenditure of £127,378 this was covered by funds designated in previous years.

Staff are employed to carry out activity that directly contributes to the fulfilment of UKCISA's charitable activities in the form of delivering training, providing advice, organising our conference, maintaining online learning resources, lobbying, influencing policy, communicating with our members, and engaging with International students.

### Reserves

At 31 March 2021, the surplus for the year was subtracted from reserves to give the position as follows:

	2021		2020	
	£	£	£	£
Unrestricted funds:				
General funds	397,723		399,486	
Designated funds	21,581		156,119	
Total Unrestricted Funds		419,304		555,605
Restricted Funds		21,920		0
Total Funds		<b>441,224</b>		<b>555,605</b>

Designated funds are unrestricted funds that have been set aside from general funds for specific purposes as follows:

- |                        |  |
|------------------------|--|
| (a) Fixed assets fund: | the net value of fixed assets is committed to assets which allow UKCISA to continue operating; these funds are therefore not available for day-to-day operations |
| (b) Relocation fund:   | amounts set aside to cover the direct costs of relocation (professional charges, removal costs and temporary accommodation)                                      |
| (c) Infrastructure:    | amounts set aside to develop UKCISA's membership infrastructure, including CRM capabilities  |

We confirm that the value of each fund is sufficient to meet UKCISA's obligations.

General funds are the general reserves not immediately required for any specific purpose. They are used by UKCISA in order to:

- provide working capital
- allow UKCISA to provide continuity of service if income levels were to fluctuate, thereby giving time to seek new sources of revenue or to reduce costs
- allow UKCISA to provide continuity of service if it had to cope with increases in expenditure that could not be accurately forecast
- provide funds to cover and shortfalls in the share of the USS pension scheme
- ensure that in the worst possible circumstances it would be possible to pay all creditors and wind up the organisation.

Restricted funds are funds that can only be used for purposes specified by the fund donor. In this case the funds relate to the Association of International Student Advisers (AISA) and the Immigration Compliance Network (ICN) both of these groups are special interest groups and are legally a part of UKCISA, Ways of working with AISA and IC are currently being discussed to ensure greater collaboration and possible financial support to ensure the continued operation of both groups. Previously the balances for AISA and ICN were included in creditors at the end of the year.

## UKCISA

### Report of the Board of Trustees for the year ended 31 March 2021

The Finance and General Purposes Committee review the reserves policy regularly with the aim to keep general funds at a level of 4 months planned annual expenditure at minimum. This would provide a sufficient buffer to fulfil the aims above and give enough time for UKCISA to adapt its business model should unforeseen circumstances impair financial performance.

#### Pension Liability

The financial reporting standard for charities FRS 102 (Charities) requires that charities have to provide for and disclose their share of the deficit of any pension scheme of which they are a member. UKCISA initially created a pension provision of £136,862 at 31 March 2014 to account for their share of the USS pension scheme at that time. This provision was to be gradually released. The pension scheme deficit has subsequently been revalued in 2018 and this has indicated that UKCISA's share of the deficit is now £344,703. This is an increase in provision requirement of £14,737 from 31<sup>st</sup> March 2020, an increase in the pension provision of £14,737 is reflected in the accounts. The 2020 valuation has not yet been agreed and increases to the share of the pension deficit are based on the 2018 valuation.

#### Covid-19 Pandemic

In line with government guidelines, from 18<sup>th</sup> March 2020 onwards, the main office was temporarily closed and staff have been working remotely since then. The services provided by UKCISA have remained largely unaffected with staff able to effectively work remotely and this has meant that many of our key activities, such as the advice line, have been maintained. However, face to face events, such as our programme training, have had to be suspended and replaced by virtual training. This change in our training model resulted in a drop income for the financial year 20\_21, our income has recovered well in the financial year 21\_22 with our on-line training offer being well received and fully booked. Our annual conference 2021 was held virtually and also successful in this format. We are now developing our 2022 conference offer with a view to a hybrid model. In addition our income streams remain well diversified with a mix of membership subscriptions, government grants, training and conference income and some sponsorship.

### RISK MANAGEMENT

The trustees have a risk management strategy which comprises:

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

The financial risks to UKCISA as a result of the pandemic were reviewed as part of the Finance and General Purposes Committee in May 2020 with an update provided to the committee in November 2020

This work has identified that the ability to maintain core funding streams and cope with foreseeable cost increases are the major financial risks for the charity. Key elements in the management of these financial risks are:

- Regular liaison with both the Department for Education and the Scottish Government to ensure that they are well informed about the use of their funding in achieving UKCISA's objectives;
- Maintenance of UKCISA's membership base to ensure that subscriptions and training and conference income is secure;
- An effective annual budgeting process that takes account of actual and potential fluctuations in both revenue streams and cost elements to ensure that charges are adequate to produce an appropriate annual surplus;
- Carrying out modelling of the charity's future midterm financial position against various scenarios
- Close monitoring of financial performance by the Senior Management Team on a regular basis.

## UKCISA

**Report of the Board of Trustees  
for the year ended 31 March 2021**

**STAFF**

At the time of signing this report our staff was as follows:

Anne-Marie Graham	Chief Executive Officer
Heather Knight	Head of Advice and Training
Christopher Benjamin	Advice and Training Officer
Deep Chadha	Advice and Training Officer
Kate Handforth	Advice and Training Officer
Sarah Rimmington	Advice and Training Officer
Tema Nwulu	Advice and Training Officer
Rob Young	Advice and Training Officer
Julie Allen	Director Membership Services and Policy
Danial Hooper	Membership Manager
So-Ha Au	Membership and Web Assistant
Will Burton	Training and Events Co-Ordinator
Abida Khan	Head of Finance and Resources
Jody O'Brien	Office Administrator
Judy Theophanous	Finance Officer
Yinbo Yu	Head of Engagement and Partnerships
Tess Thomas	Student Engagement Officer

We are also grateful to Andrew Humphrey, Rosalind Martin and Yasmin Khan for their valuable work on the advice line as freelance advisers during the year.

**Pay policy for senior staff**

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 9 to the accounts.

The pay of the Chief Executive is set by the Chair and the Honorary Treasurer, who use independent advice to determine the level of remuneration. The other senior staff have their salaries set by reference to the UKCISA's pay structure. This revised pay structure has been in place since 1<sup>st</sup> July 2021 after a detailed salary benchmarking exercise. The new independent pay structure was approved by the Board of Trustees at the 24<sup>th</sup> May 2021 Board Meeting.

The financial statements that follow have been prepared in accordance with the provisions of part 15 of the Companies Act 20106 relating to small companies.

Signed on behalf of the Trustees

Koen Lamberts.....  
DocuSigned by:  
Koen Lamberts  
581C8C129E6D476........ Chair

Alan Mackay.....  
DocuSigned by:  
Alan Mackay  
97F505E56ECC47A........Honorary Treasurer

14<sup>th</sup> December 2021

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UKCISA**

### **Opinion**

We have audited the financial statements of UKCISA for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' annual report and from preparing a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Moore Kingston Smith LLP*

Neil Finlayson (Senior Statutory Auditor)  
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 16 December 2021

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD

## UKCISA

Statement of Financial Activities  
for the year ended 31 March 2021

	Note	Unrestricted Funds General Funds £	Unrestricted Funds Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and expenditure account</b>						
<b>Income</b>						
Voluntary income						
Grant-in-Aid						
Department for Education		350,000	-	-	<b>350,000</b>	<b>350,000</b>
Donations		62	-	21,196	<b>21,258</b>	-
Charitable activities						
International student services	3	812,485	-	83,028	<b>895,513</b>	<b>1,181,490</b>
Interest received	4	5,264	-	-	<b>5,264</b>	<b>5,825</b>
<b>Total incoming resources</b>		<u>1,167,811</u>	<u>-</u>	<u>104,224</u>	<u><b>1,272,035</b></u>	<u><b>1,537,315</b></u>
<b>Expenditure</b>						
Charitable activities						
International student services	5	1,304,112	-	82,304	<b>1,386,416</b>	<b>1,766,809</b>
<b>Total outgoing resources</b>		<u>1,304,112</u>	<u>-</u>	<u>82,304</u>	<u><b>1,386,416</b></u>	<u><b>1,766,809</b></u>
<b>Net (expenditure)/income before transfers</b>		(136,301)	-	21,920	<b>(114,381)</b>	<b>(229,494)</b>
Transfers between funds	17	134,538	(134,538)	-	-	-
<b>Net movement in funds</b>		<u>(1,763)</u>	<u>(134,538)</u>	<u>21,920</u>	<u><b>(114,381)</b></u>	<u><b>(229,494)</b></u>
<b>Funds at 1 April 2020</b>		<u>399,486</u>	<u>156,119</u>	<u>-</u>	<u><b>555,605</b></u>	<u><b>785,099</b></u>
<b>Funds at 31 March 2021</b>		<u><u>397,723</u></u>	<u><u>21,581</u></u>	<u><u>21,920</u></u>	<u><u><b>441,224</b></u></u>	<u><u><b>555,605</b></u></u>

All gains and losses arising in the year are included in the statement of financial activities and relate to continuing activities.

## UKCISA

## Balance Sheet at 31 March 2021

	Note	2021	2021	2020	2020
		£	£	£	£
<b>Tangible fixed assets</b>	12		4,241		10,272
<b>Current assets</b>					
Debtors and prepayments	13	298,567		79,322	
Cash at bank and in hand	14	1,203,415		1,498,765	
		1,501,982		1,578,087	
<b>Creditors: amounts falling due within one year</b>	15	720,296		702,788	
<b>Net current assets</b>			781,686		875,299
<b>Creditors: Amounts falling due after more than one year</b>	15		(344,703)		(329,966)
Provision of Pension Liability					
<b>Total assets less current liabilities</b>			<b>441,224</b>		<b>555,605</b>
<b>Represented by:</b>					
<b>Unrestricted funds</b>					
General funds	17		397,723		399,486
Designated funds	18		21,581		156,119
Restricted funds	19		21,920		-
<b>Total funds</b>			<b>441,224</b>		<b>555,605</b>

These financial statements were approved by the Board of Trustees on 8th December 2021 and signed on their behalf by:

DocuSigned by:  
 Koen Lamberts ..... *Koen Lamberts* ..... Chair  
 581C8C129E6D476...

DocuSigned by:  
 Alan Mackay ..... *Alan Mackay* ..... Honorary Treasurer  
 97F505E56ECC47A...

14th December 2021

Company number: 4507287 Charity number: 1095294

## UKCISA

## Cash flow statement for the year ended 31 March 2021

	2021 £	2020 £
<b>Cash provided by operating activities</b>	<b><u>(299,484)</u></b>	<b><u>34,228</u></b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets	(1,130)	(4,153)
Interest income	5,264	5,825
<b>Cash provided by investing activities</b>	<b><u>4,134</u></b>	<b><u>1,672</u></b>
<b>Decrease in cash and cash equivalents in the year</b>	<b>(295,350)</b>	<b>35,900</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b><u>1,498,765</u></b>	<b><u>1,462,865</u></b>
<b>Total cash and cash equivalents at the end of the year</b>	<b><u>1,203,415</u></b>	<b><u>1,498,765</u></b>

## Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	(114,381)	(229,494)
Add back depreciation charge	7,161	7,858
Deduct interest income shown in investing activities	(5,264)	(5,825)
Decrease/(Increase) in debtors	(219,245)	59,866
(Decrease)/Increase in creditors	<u>32,245</u>	<u>201,823</u>
<b>Net cash used in operating activities</b>	<b><u>(299,484)</u></b>	<b><u>34,228</u></b>

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

## 1 Constitution

UKCISA is incorporated as a company limited by guarantee, registered in England & Wales (no. 4507287), and a charity registered with the Charity Commission for England and Wales (no. 1095294). UKCISA operates under the working name of "UK Council for International Student Affairs". The liability of each member of the company is limited to £1 in the event that the company is wound up.

## 2 Accounting policies

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

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. UKCISA meets the definition of a public benefit entity under FRS 102. These accounts are prepared in Sterling which is the functional currency of the charity and are rounded to the nearest pound.

### Going concern

The Trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that may impair UKCISA's ability to continue to operate as a going concern. The Trustees have made this assessment for a period of one year from the date of approval in the financial statements. In making this assessment, as set out in note 22, the Trustees have reviewed the impact of the Covid-19 pandemic on the financial viability of UKCISA.

The pandemic has primarily impacted UKCISA's 2020/21 face to face training programme and annual conference. The training programme has moved to a successful online delivery format, this income stream has shown robust recovery in the final quarter of 2020/21 moving into 2021/22. UKCISA held a virtual annual conference in June 2021 to in place of the annual face-to-face conference. This resulted in this income stream recovering close to pre-pandemic levels. Our income streams continue to remain well diversified and our other major income streams (membership subscriptions and government grant income) remain unaffected. The 2021/22 budget has been revised accordingly and we have prepared five year financial forecasts to assess the long-term impact of the pandemic. In addition, UKCISA maintains a reasonable reserve position, and receives membership subscriptions in advance of the subscription period. This has corresponded to the £1.2m cash balance at 31st March 2021. It is for these reasons that the Trustees continue to adopt the going concern principle when preparing the financial statements.

### Depreciation

Apart from purchases of individual items costing less than £1,000 and computer software, which are written off in full in the year of purchase, all fixed assets are depreciated over their anticipated useful lives on a straight line basis as follows:

computers and other office equipment	3 years
furniture	5 years
leasehold improvements	over the unexpired period of the lease

### Grants receivable

Grants receivable are accounted for on an accruals basis. Grants received for specific purposes are treated as restricted funds.

### Membership, affiliation and subscriptions

Fees in respect of membership, affiliation and subscriptions are accounted for on an accruals basis.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exceptions of prepayments and deferred income all other debtor and creditor balances are considered to be basic financial instruments under FRS 102. See notes 13 and 15 for the debtor and creditor notes.

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**  
**(continued)**

**Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The most significant estimates and assumptions which affect the carrying amount of assets and liabilities in the accounts relate to:

Useful Economic Lives - The annual depreciation charge for property, plant and equipment is sensitive to change in the estimated useful economic lives and residual value of assets. These are reassessed annually and amended where necessary to reflect current circumstances.

Treatment of USS as a multi-employer scheme - FRS 102 makes the distinction between a group plan and a multi-employer scheme. A group plan consists of a collection of entities under common control typically with a sponsoring employer. A multi-employer scheme is a scheme for entities not under common control and represents (typically) an industry-wide scheme such as Universities Superannuation Scheme. The accounting for a multi-employer scheme where the employer has entered into an agreement with the scheme that determines how the employer will fund a deficit results in the recognition of a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) and the resulting expense in profit or loss in accordance with section 28 of FRS 102. The directors are satisfied that Universities Superannuation Scheme meets the definition of a multi-employer scheme and has therefore recognised the discounted fair value of the contractual contributions under the recovery plan in existence at the date of approving these financial statements.

**Pension benefits**

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

**Leased assets**

Rentals payable under operating leases are written off in the year to which they relate.

**Grants payable**

Grants payable are accounted for when there is a commitment to make the payment.

**Expenditure**

Expenditure is allocated directly to the relevant activity wherever possible. Support costs comprise the costs of central management and administration. Costs common to a number of activities are apportioned in relation to the cost of staff time spent on that activity.

Governance costs relate to compliance with charity and company regulations and the strategic direction of the organisation.

**VAT**

The proportion of input VAT that is not recoverable is written off in the year in which it is incurred (note 20).

**Fund accounting**

Unrestricted funds are those which are not subject to restrictions and any surpluses arising may be applied in furtherance of any of the organisation's objectives. Designated funds form part of unrestricted funds and represent amounts set aside by the trustees for particular purposes. These funds may be returned to the general unrestricted funds at the trustees' discretion.

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**  
**(continued)**

**3 Income from charitable activities**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>International student services</b>					
Membership subscriptions	738,280	-	13,028	<b>751,308</b>	698,221
Training and conferences	63,330	-	-	<b>63,330</b>	403,018
Commission and services	10,875	-	-	<b>10,875</b>	10,251
Grants receivable					
Scottish Government	-	-	70,000	<b>70,000</b>	70,000
	<u>812,485</u>	<u>-</u>	<u>83,028</u>	<u><b>895,513</b></u>	<u><b>1,181,490</b></u>

**4 Investment income**

All of the company's investment income of £5,264 (2020: £5,825) arises from money held in interest bearing deposit accounts.

**5 Expenditure on charitable activities**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>International student services</b>		
Direct costs	<b>1,107,185</b>	1,374,426
Support costs (note 8)	<b>236,476</b>	336,364
Governance costs (note 7)	<b>42,755</b>	56,019
	<u><b>1,386,416</b></u>	<u>1,766,809</u>

**6 Grants made during the year**

Research grants of £Nil were made to other institutions during the year (2020: £3,000).

**7 Governance costs**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Direct costs	<b>9,150</b>	8,200
Support costs (note 8)	<b>33,605</b>	47,819
	<u><b>42,755</b></u>	<u>56,019</u>

**8 Support costs**

	<b>Charitable activities £</b>	<b>Governance costs £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Staff costs	174,241	24,761	<b>199,002</b>	280,455
Office and administration	62,235	17,994	<b>80,229</b>	111,928
	<u><b>236,476</b></u>	<u><b>42,755</b></u>	<u><b>279,231</b></u>	<u>392,383</u>

Governance Costs of £42,755 (2020: £56,019) comprise the audit fee and a proportion of general overheads attributed to governance activities.

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**  
**(continued)**

**9 Staff costs**

	2021 £	2020 £
Salaries	714,078	690,777
Social Security costs	70,243	72,490
Pensions costs	129,904	131,082
	<b>914,225</b>	894,349
Other staff costs, including temporary staff, consultants, recruitment and training	85,836	92,760
	<b>1,000,061</b>	987,109

One employee (2020, none) received remuneration totalling between £70,000 and £80,000 during the year. Pension contributions totalling £15,224 were paid in the year in respect of this employee. No employee (2020, one) received remuneration totalling between £60,000 and £70,000 during the year.

The company's Memorandum of Association explicitly authorises payments to Trustees for work carried out for the company other than in fulfilling the functions of a Trustee. Such payments may include, but are not limited to: writing publications and facilitating training courses. This year there were no such payments made to any Trustees (2020, none). No other remuneration was paid to any Trustee (2020, none). Out of pocket expenses claimed by and refunded to no trustees (2020, 7) amounting to £nil (2020, £1,606).

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Advice & Training (replacing the Director of Advice and Training), Director of Policy & Services and Head of Finance & Resources (replacing the Director of Finance and Resources). The total employee benefits of the key management personnel of the Charity were £308,025. (2020: £304,174). No termination payments were made during the year (2020: £Nil).

**10 Staff Numbers**

The average monthly head count was 19.4 staff (2020: 17.4 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021	2020
International student services	14.8	14.6
Governance	1.0	0.3
	<b>15.8</b>	<b>14.9</b>

**11 Net income for the year**

	2021 £	2020 £
Net income is stated after charging:		
Audit fee - current year	8,300	8,050
Grant Audit fee - current year	1,100	1,050
Depreciation and impairment	7,161	7,858
Operating lease - property	78,722	78,684
Operating lease - equipment	8,379	8,379

**12 Tangible fixed assets**

All fixed assets are held for use in connection with charitable activities.

	Furniture and office equipment	Leasehold improvements	Total
Cost	£	£	£
Total at 1 April 2020	27,675	2,400	30,075
Additions	1,130	-	1,130
Total at 31 March 2021	<b>28,805</b>	<b>2,400</b>	<b>31,205</b>

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**  
**(continued)**

**12 Tangible fixed assets (continued)**

<b>Depreciation</b>			
Total at 1 April 2020	19,323	480	19,803
Depreciation	6,921	240	7,161
Total at 31 March 2021	<u>26,244</u>	<u>720</u>	<u>26,964</u>
<b>Net book value</b>			
at 31 March 2021	<u>2,561</u>	<u>1,680</u>	<u>4,241</u>
at 31 March 2020	<u>8,352</u>	<u>1,920</u>	<u>10,272</u>

**13 Debtors and prepayments**

	<b>2021</b>	2020
	£	£
Invoiced amounts outstanding	16,187	17,702
Other debtors	232,189	31,076
Prepayments	50,191	30,544
	<u>298,567</u>	<u>79,322</u>

Included within other debtors is an amount of £25,500 that is due after 1 year (2020, £25,500).

**14 Cash at bank and in hand**

	<b>2021</b>	2020
	£	£
Cash at bank	1,102,915	898,265
Cash on deposit	100,000	600,000
Cash in hand	500	500
	<u>1,203,415</u>	<u>1,498,765</u>

**15 Creditors**

	<b>2021</b>	2020
	£	£
<b>Creditors : amounts falling due within one year</b>		
Taxation and Social Security	17,446	20,428
Other creditors	25,721	34,552
Deferred income	561,472	550,067
Accruals and provision	60,332	78,132
Trade Creditors	55,325	
Funds held on behalf of others	-	19,609
	<u>720,296</u>	<u>702,788</u>

Deferred income relates to amounts received during 2020/21 for services to be carried out in 2021/22. The income deferred in 2019/20 has been fully reversed into 2020/21.

**Creditors : amounts falling due after more than one year**

Brought forward Pension Provision	329,966	33,285
Movement	14,737	296,681
Carried forward Pension Provision	<u>344,703</u>	<u>329,966</u>

**16 Financial commitments**

- a) At the reporting end date the charity had the following future minimum lease payments under non-cancellable operating leases which fall due as follows:

	<b>2021</b>		<b>2020</b>	
	Land and Buildings	Other	Land and Buildings	Other
	£	£	£	£
Within 1 year	85,000	8,379	85,000	8,379
1 to 5 years	113,133	10,473	198,133	18,852
	<u>198,133</u>	<u>18,852</u>	<u>283,133</u>	<u>27,231</u>

- b) No capital expenditure had been authorised and contracted but not made at 31 March 2021 (2020, nil).

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**  
**(continued)**

**17 Designated funds**

	<b>Total at 1 April 2020</b>	<b>outgoing resources</b>	<b>transfers from / (to) general funds</b>	<b>transfers between funds</b>	<b>Total at 31 March 2021</b>
	£	£	£	£	£
Fixed assets	12,141	-	(7,160)	-	4,981
Relocation	10,000	-	-	-	10,000
Infrastructure (CRM)	133,978	-	(127,378)	-	6,600
	<u>156,119</u>	<u>-</u>	<u>(134,538)</u>	<u>-</u>	<u>21,581</u>
	<b>Total at 1 April 2019</b>	<b>outgoing resources</b>	<b>transfers from / (to) general funds</b>	<b>transfers between funds</b>	<b>Total at 31 March 2020</b>
	£	£	£	£	£
Fixed assets	20,000	-	(7,859)	-	12,141
Research	30,000	-	4,725	(34,725)	-
Communications development	30,000	(5,647)	-	(24,353)	-
Relocation	20,000	(1,774)	(8,226)	-	10,000
Infrastructure (CRM)	83,000	(8,100)	-	59,078	133,978
	<u>183,000</u>	<u>(15,521)</u>	<u>(11,360)</u>	<u>-</u>	<u>156,119</u>

The Fixed Asset Fund is intended to cover the ongoing depreciation charges on fixed assets. Depreciation of £7,160 was incurred during the year which has been covered from general funds.

The Relocation Fund was intended to cover the costs of relocating the head office during 2018/19. The relocation was completed but some funds have been retained in this fund to cover any dilapidations to the premises.

The Infrastructure (CRM) fund had been created to provide adequate funds for the overhaul of the charity's CRM system. The amount of £133,978 reflects the budget required to complete this project during 2020/21 & 2021/22 (note £127,378 was spent on this project during 2020/21).

**18 Restricted funds**

	<b>Total at 1 April 2020</b>	<b>incoming resources</b>	<b>outgoing resources</b>	<b>transfers from / (to) general funds</b>	<b>Total at 31 March 2021</b>
	£	£	£	£	£
Scottish Government	-	70,000	(70,000)	-	-
AISA Restricted Balances	-	21,568	(9,038)	-	12,530
ICN Restricted Balances	-	12,656	(3,266)	-	9,390
	<u>-</u>	<u>104,224</u>	<u>(82,304)</u>	<u>-</u>	<u>21,920</u>

Restricted funds represent:

Scottish Government: grant to sustain enhanced level of activity in Scotland.

AISA: Association of Student Advisors a specialised practitioner group managed as a restricted fund

ICN: Immigration Compliance Network is a specialised practitioner group managed as a restricted fund

**UKCISA**  
**Notes to the accounts**  
**for the year ended 31 March 2021**  
**(continued)**

**19 Analysis of net assets between funds**

	<b>Unrestricted funds</b>			<b>Total</b>
	<b>Designated funds</b>	<b>General funds</b>	<b>Restricted funds</b>	
	£	£	£	
Tangible fixed assets	4,241	-		<b>4,241</b>
Net current assets	17,340	397,723	21,920	<b>436,983</b>
	<u>21,581</u>	<u>397,723</u>	<u>21,920</u>	<u><b>441,224</b></u>

**20 Irrecoverable VAT**

VAT paid during the year which could not be recovered totalled £10,857 (2020, £27,463).

**21 Pension costs**

The total cost charged to the Statement of Financial Activities relating to pension costs is £129,904 (2019: £404,055). There was a prepayment of £74.30 at the end of the financial year in respect of the annual contributions.

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2018 (the valuation date), which was carried out using the projected unit method. A valuation as at 31 March 2020 is underway but not yet complete.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2018 valuation was the fifth valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to adopt a statutory funding objective, which is to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £63.7 billion and the value of the scheme's technical provisions was £67.3 billion indicating a shortfall of £3.6 billion and a funding ratio of 95%.

The key financial assumptions used in the 2018 valuation are described below. More detail is set out in the Statement of Funding Principles.

Pension increases (CPI)	Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.3% p.a.
Discount rate (forward rates)	Years 1-10: CPI + 0.14% reducing linearly to CPI – 0.73% Years 11-20: CPI + 2.52% reducing linearly to CPI + 1.55% by year 21 Years 21 +: CPI + 1.55%

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2018 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table	<b>2018 valuation</b> Pre-retirement: 71% of AMC00 (duration 0) for males and 112% of AFC00 (duration 0) for females Post-retirement: 97.6% of SAPS S1NMA "light" for males and 102.7% of RFV00 for females
Future improvements to mortality	CMI_2016 with a smoothing parameter of 8.5 and a long term improvement rate of 1.8% pa for males and 1.6% pa for females

**UKCISA**  
**for the year ended 31 March 2021**  
**(continued)**

**21 Pension costs (continued)**

The current life expectancies on retirement at age 65 are:

	<b>2021</b>	<b>2020</b>
	<b>valuation</b>	<b>valuation</b>
Males currently aged 65 (years)	24.6	24.4
Females currently aged 65 (years)	26.1	25.9
Males currently aged 45 (years)	26.6	26.3
Females currently aged 45 (years)	27.9	27.7

A new deficit recovery plan was put in place as part of the 2018 valuation, which requires payment of 2% of salaries over the period 1 October 2019 to 30 September 2021 at which point the rate will increase to 6%. The 2020 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	<b>2021</b>	<b>2020</b>
Discount rate	2.70%	2.29%
Pension increases (CPI)	2.50%	4.20%