



ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31st MARCH 2022

UKCISA

**Report of the Board of Trustees
for the year ended 31 March 2022**

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:	www.ukcisa.org.uk
Banker:	Bank of Scotland 33 Old Broad Street London BX2 1LB
Auditor:	Moore Kingston Smith LLP Chartered Accountants 6 th Floor 9 Appold Street EC2A 2AP
Solicitor:	Bircham Dyson Bell 50 Broadway London SW1H 0BL

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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

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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.

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) resigned 31 st May 2021
Lynsey Bendon	(University of Sunderland in London)
Hannah Brian	(Leeds University Union)
Nora De Leeuw	(University of Leeds)
Emma Gwynett Davies	(Swansea University)
Elizabeth Huckle	(Imperial College London)
Alan MacKay	(University of Edinburgh) (<i>Honorary Treasurer</i>)
Simran Mahajan	(Student Ambassador) from Nov 2021
Ross Porter	(London Business School)
Alex Proudfoot	(Independent Higher Education)
Sally Saca	(Oxford Brookes University)
Laura Rose- Troup	(Newcastle College)
Hamish Walker	(Robert Gordon University)

Company Secretary

Abida Khan Head of Finance and Resources

Key Management Personnel

Anne Marie Graham	Chief Executive
Julie Allen	Director of Policy & Services
Abida Khan	Head of Finance and Resources
Heather Knight	Head of Advice and Training
Yinbo Yu	Head of Engagement and Partnerships

Committees

The committee structure is being revised following a detailed governance review. At the beginning of the reporting year the Board had 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. This committee met once during the reporting year in October 2021.

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As at 31 March 2022, 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
(London Business School)
Paul Rossi
(University of the Arts London)
Keith Stephenson (Imperial Society of Teachers of Dancing)

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

Services and Representation Committee

Elizabeth Huckle - Chair
(Imperial College London)
Mervyn Adams
(City of Glasgow College)
Kate Dodd -resigned May 2021
(University of London)
Alex Proudfoot
(Independent Higher Education)
Laura Rose-Troup (Newcastle College)
Sarah Cooper – resigned October 2021
(University of Bristol)

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

Introduction

Dear colleagues,

We are coming to the end of another challenging year, as the Covid-19 pandemic and the UK's exit from the EU continues to transform the international higher education sector. This year, we have faced new challenges and come together to support students from Afghanistan and those affected by the war in Ukraine.

UKCISA has worked hard to support its members and international students throughout this period, where we have seen a return to in-person activity, the launch of a new Graduate route, and new fees and student support regulations across all four nations.

We have focused on five areas, outlined in our 2020-23 strategy, to achieve our vision:

- Influencing policy
- Delivering world-leading advice and training
- Empowering our membership
- Disseminating our knowledge
- Developing excellence

This year, we welcomed over 600,000 international students to our campuses – a huge achievement and a testament to the hard work and dedication of the higher education sector. We will continue to support our members to deliver a positive international student experience, as we emerge from the pandemic and rebuild.

Looking ahead, we are excited to share the #WeAreInternational Student Charter with the sector, providing guidance on the fundamental principles for delivering a world-class international student experience, from pre-arrival to post-graduation.

Thank you to our members for their contribution to our successes, our team of trustees and staff for their dedication and hard work, and our #WeAreInternational Student Ambassadors for sharing their

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experiences to improve the international student experience. We would also like to thank our funders for their generous support.

Signed by,

Lord Karan Bilimoria, President

Professor Koen Lamberts, Chair of the Board of Trustees

Anne Marie Graham, Chief Executive

Influencing policy

UKCISA works with UK government departments, agencies, devolved administrations, and sector organisations to ensure that the UK remains attractive and welcoming to prospective and current international students. We monitor policy related to international education and immigration and advise on implementation of policy and related guidance.

Covid concessions

UKCISA lobbied government departments to adopt measures to support international students during the pandemic. This included calling for:

- Concessions to the immigration rules to allow international students in the UK, who would normally need to make immigration applications from their country of residence, to apply in the UK instead.
- The continuation of concessions that provided immigration protection for those who couldn't leave the UK but who didn't meet the requirements for any other route.

Alongside other sector bodies, UKCISA successfully lobbied for the extension of the option for students to continue their studies by distance learning. We also advocated for specific assurances in law and guidance that those who had relied on these concessions would not be penalised when applying under the Student or Graduate route.

Global crises

We responded quickly to support our members and international students during global crises that impacted the UK education sector, including the war in Ukraine and the crisis in Afghanistan. We:

- Shared resources and useful information including explaining complex concessions for UKCISA members, students from Afghanistan and Ukraine and their families.
- Co-signed a joint letter to the Foreign Secretary, Home Secretary and Secretary of State for Education which called for specific asks for Chevening Scholars, the Chevening programme and the processing of visa applications for Afghan students and staff to take place in third countries. The letter also called for the grant of exceptional assurance for those Afghans already in the UK whose visas were due to expire imminently while they submitted asylum claims. Additionally, we liaised with UKVI on concessions around documentary evidence for Afghan students.
- Contributed to a task and finish group with other sector organisations and government representatives to respond to the emerging crisis in Afghanistan, striving to ensure that as many Afghan nationals as possible were able to reach the UK to continue or begin their studies.
- Joined a rapid task and finish group to advocate for provisions for Ukrainian students and their family members, and to ensure support for overseas nationals affected by the war in Ukraine.

Graduate route

Prior to the Graduate route launching, UKCISA and its members gave extensive feedback to the Simplification of the Rules Taskforce on the draft immigration rules for the Graduate route, which the Home Office student migration policy team found constructive and useful in the development of the

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route. UKCISA successfully lobbied to allow those with permission under the Graduate route to be self-employed.

We also convened a cross-sector group, bringing together member institutions, sector organisations and Home Office colleagues to discuss the technical development of the route, and its implications for member institutions' reporting requirements.

Since the Graduate route launched, we have gathered insight from our members on how the scheme is working and if any improvements are needed through our member symposiums, online forum, and member advice line. This insight enabled us to proactively raise issues with the Home Office and sector colleagues and convene meetings with the Home Office's student migration policy team to clarify the rules and guidance for all student immigration routes.

'Home' fees

We provided information and tailored advice for students and members on the new regulations for determining 'home' fee status after the UK's exit from the EU. This enabled students to understand their fee status and helped our members to feel informed and confidently assess and advise international students in their fee assessment work. We also liaised regularly with government departments to seek clarity on complex rules and suggest improvements to the regulations.

International Student Employability Group (ISEG)

The International Student Employability Group (ISEG) coordinate the higher education sector's efforts to enhance the employability of international students and graduates. ISEG, now in its second year, 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.

This year, the group published a guide for employers to highlight the benefits of hiring international students and graduates and to raise awareness of the Graduate route and Skilled Worker route. Following the decision of Higher Education Statistics Agency (HESA) to cease international calling to collect graduate outcome data in December 2021, ISEG has focused on outlining the need for reliable data for the higher education sector and provided HESA with an established network of key sector stakeholders to discuss international graduate outcomes.

Members of ISEG: UKCISA, AGCAS, Association of Colleges, British Council, BUILA, Institute of Student Employers, Prospects/Jisc, Independent HE, Universities UK International, Universities Scotland, and #WeAreInternational student ambassadors.

"The collaboration that lies at the heart of ISEG is truly inspirational. As a collective of sector bodies who are committed to enhancing the employability of international students and improving the outcomes of international graduates, we are in a unique position to harness the expertise of key stakeholders – across many different areas of specialism – to truly make a difference."

– Gemma Green, AGCAS Head of External Relations

The immigration system and the higher education sector

UKCISA gains valuable insights into the immigration system from students, members and direct communication with the Home Office. In November 2021, UKCISA submitted a formal response to a call for evidence from the Independent Chief Inspector of Borders and Immigration (ICIBI) as part of its investigation into the relationship between the immigration system and the higher education sector.

#WeAreInternational Student Ambassador programme

We are proud to work with and learn from our student ambassadors to help deliver our vision for a world-class international student experience. From advising on core activities, to speaking at sector

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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.

“During my time as a #WeAreInternational Student Ambassador, I have spoken with members of the Home Office about some of the challenges I faced when applying for a student visa, and I was invited to take part in a focus group led by the Scottish Government about the development of a Scottish International Education Strategy. I value these opportunities to use my voice and contribute in a meaningful way to making international students' educational journey in the UK a better experience.” – Claudia Yanez, #WeAreInternational Student Ambassador

Delivering world-leading advice and training

Our team of experts provide high quality advice and guidance and deliver a national training programme that is relevant and responsive to the external policy context. We support our members through changes to the visa and immigration system and encourage career progression in international support.

Advice line

Our advice lines are open to our members and to the public, offering a unique route to experts in the field of international student support. This year we had over 1500 enquiries on our member advice line and over 3200 enquiries on our student advice line.

Online training programme

28 sessions

1576 attendees

The UKCISA team continue to deliver an extensive and impactful training programme online. This has allowed members from across the UK to attend without incurring travel time and cost. Our competitive pricing has enabled multiple team members to attend training sessions together, facilitating knowledge-sharing across teams. UKCISA has responded to the needs of members in a timely manner, sharing information and advice on priority areas in a year where there has been a multitude of change.

“I loved that the trainers spoke about the categories in detail and explained in plain English what little things mean.”

“It was excellent - the whole topic is now a lot clearer in my mind and I know where to go to look for further clarity.”

“The trainers were very approachable and welcoming of questions and comments during the session which is something I always really like about UKCISA training. You don't feel judged.”

UKCISA manual

41,679 views

Over 200 updates from our expert team

45 updates on Covid-19 materials and chronology

Our unique online manual is an essential guide to the rules and regulations affecting international students, covering immigration, fees and student support. Our expert team analyse changes to rules and guidance and provide context and analysis for our members. The manual is an indispensable reference point for UKCISA members.

This year, we have added links to primary sources at the top of each page so that our members can find current, relevant information easily and quickly. Additionally, we have archived detailed historical information so that experienced advisers can access information about key immigration changes.

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“Thank you so much for introducing me to the manual. It’s a real game changer”. – UKCISA member

Empowering our membership

UKCISA’s members are from across the education sector, all committed to the highest standards of international student support. We aim to reflect the diversity of our membership in our advocacy work and in the services we provide.

427 members:

184 higher education institutions

77 further education institutions

119 students’ unions

47 corporate and education sector organisations

UKCISA Annual Conference 2021

Due to Covid-19, UKCISA Annual Conference 2021 took place online over five days. The programme comprised 63 events including live workshops, interactive and pre-recorded sessions, and social events (including yoga, mindfulness and a virtual disco). Keynote sessions included a panel with the UK Immigration Minister and the Home Office on the day of the Graduate route launch, a discussion with Professor Sir Steve Smith, International Education Champion, and an interview with Colin Yeo, barrister and founder of Free Movement.

A student fringe event ran alongside the members’ event with two Facebook live sessions on the Graduate route and employability with 429 attendees.

“Overall just a brilliant experience. I attended my first UKCISA conference in 2019 so I wasn’t sure how the online equivalent was going to compare but I was very pleasantly surprised.”

“This was my first conference and I found it really engaging and inspiring. It is great to have access to recorded sessions to catch up.”

“I absolutely loved this year’s virtual conference. Brilliant set up, content and ability to access sessions.”

Member symposiums

We gave members the opportunity to discuss key issues affecting themselves and international students at our popular member symposiums. These member-led online events are an invaluable way for our members to share best practice and for UKCISA to keep up to date with issues affecting the sector and raise issues with relevant stakeholders.

This year, we held five symposiums covering diverse topics: lessons from this year’s intake of international students, the future of professional development at UKCISA, the introduction of the Graduate route, scams targeting international students and supporting students in times of crisis (held jointly with AMOSSHE).

Following the session on the Graduate route in December, we arranged a follow-up session looking at challenges posed by the introduction of the Graduate route that provided members with a further space to raise concerns and better understand how its introduction would affect them.

Peer support scheme

This year, we opened applications for our new peer support scheme which will bring UKCISA members together to develop their confidence and advocacy skills. The pilot scheme aims to create a support network, equipping those involved to help and support each other. For this year’s pilot, we selected 15 individuals to take part and share their feedback on the scheme.

“We wanted to convene a peer support scheme to help our members gain confidence and advocacy skills to help undertake the role in the most effective way, while maintaining self-care. We hope that this scheme provides some support to members in doing the invaluable

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work they do to support international students.” – Anne Marie Graham, Chief Executive, UKCISA

What do you like about being a member of UKCISA?

“The advice line is fantastic. The website is always clear. I feel UKCISA really gets the sector and knows how to represent it. One of the best organisations available to those working in the HE sector”.

“The impact on mental wellbeing and confidence in self-ability has been significant in the last 12 months. Therefore, accessing the website and manual reinforces my ability to give clear, concise, and accurate advice. Combining this with the feeling of being a part of a bigger network of fabulous people, has been invaluable.”

“Being in a community of professionals who all want to do their best for their students, who are happy to share advice and guidance to achieve that and provide an opportunity to push for changes where they are needed.”

“Friendly, helpful staff who are always there to tell me what I need to know and advise me in the best way possible”.

Disseminating our knowledge

International students are at the heart of everything we do at UKCISA – from ensuring that their voices are heard to providing them with trusted advice and guidance. This year, we highlighted the experience of international students and our members across a range of platforms and forums.

#WeAreInternational Student Ambassador programme

The #WeAreInternational Student Ambassador programme is UKCISA’s network of global future leaders. We empower international students to shape a quality student experience, using their knowledge and first-hand experience of studying in the UK to influence policy and develop an inclusive global community.

In 2021-22, we appointed two cohorts of #WeAreInternational Student Ambassadors. From sharing their international student experience at annual sector conferences such as BUILA, UUKi, and AMOSSHE, to taking part in focus groups with Scottish Government, HEPI, and UCAS, our student ambassadors developed their policy knowledge and leadership skills to lead change.

In 2021-22, #WeAreInternational Student Ambassadors spoke at over 40 events

“Being part of UKCISA as an #WeAreInternational Student Ambassador has been a very rewarding experience. I have had the chance to meet amazing people from all over the world and speak at high-profile national events about how international students can tackle the climate crisis.” – JR Candia, #WeAreInternational Student Ambassador

“The whole journey of the #WeAreInternational Student Ambassador programme has been really empowering for me and has helped me develop a new level of confidence. Throughout the year, I attended training that taught me skills such as building relationships, writing and communicating with impact, and policymaking. Moreover, it has helped me work on projects at my own university.” – Melody Sequeira, #WeAreInternational Student Ambassador

Bringing international students together at UKCISA Fest

In November 2021, we hosted our second UKCISA Fest, a three-day online series of events for international students in the UK. Nearly 200 delegates participated in 17 student-led webinars and interactive sessions, where they explored and discussed diverse aspects of their student experience including:

- academic experience during the pandemic
- mental health

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- employability
- engaging with students' unions
- the new Graduate route
- shaping the #WeAreInternational Student Charter (a student-led document providing guidance for institutions and organisations to deliver a world-class international student experience, from pre-arrival to post-graduation)

Sponsored by iUK Academy

3 Facebook live sessions (935 views)

"UKCISA Fest builds bridges among international students, sector partners, and policymakers by inviting everyone to discuss and share information and experiences to support international students' success in the UK.

As an international student myself, I truly believe UKCISA Fest brings everyone together to tackle real issues that international students face, and we are going further to make a difference in the UK education sector for the international student community." - **Siqi Jia, #WeAreInternational Student Ambassador**

Providing trusted guidance

Our website is a trusted source of information and guidance for our members and international students and their families. This year, we saw an overall increase in visits to our website and an increase in web traffic from overseas.

Top five webpages

- Fee status for England
- Government student support
- Home or overseas fees: the basics
- Covid-19 information for international students
- Student work

Top news story: How the UK's red list impacts international students and travel (42,291 views)

Web traffic

UK – 42%

Rest of the world – 58%

Over 3.5 million visits to our website

Top 10 website users across the world

1. United Kingdom
2. India
3. Nigeria
4. United States
5. Pakistan
6. China
7. Hong Kong
8. France
9. Netherlands
10. Germany

Promoting UKCISA

Our social media channels bring together a community of UKCISA members and international students. In 2021-22, we saw a significant increase in followers across all channels, and a rise in

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engagement on Twitter. We used social media to communicate urgent and important information to members and international students, including updates about the Covid-19 visa concessions and support for students from Afghanistan and Ukraine.

Followers	Annual increase
Twitter 7458	+25%
Facebook 5446	+50%
LinkedIn 3474	+90%

Developing excellence

The commitment and expertise of UKCISA staff is highly valued by international students, members, and partner organisations. We have strived to maintain this excellence by promoting a culture of continuous improvement to ensure that staff remain engaged and motivated.

Governance review

In July 2021, we undertook a full governance review with NCVO to ensure compliance with charity law and enable us to deliver on our charitable objectives. The review reported that UKCISA is supported by committed and passionate trustees and senior management team. It identified further improvements to enhance UKCISA's governance and ways of working in the future to maintain its robust reputation with members, funders and other stakeholders.

As a result of the review, the trustees established a governance project group to implement many of its recommendations, and work will continue on this project through to late 2022. The project will look at the Board's committee structures, as well as recruitment and selection to enhance equality, diversity and inclusion. Organisations that held observer status to October 2021 will form part of the new committee structure to give them an active voice in shaping UKCISA's strategic direction.

Supporting staff

UKCISA engaged regularly with staff throughout the year to listen and respond to their views on returning to work in the office. The decision was taken to fully support hybrid-working across the organisation in the long term, including for future recruits. This model retains an office space to ensure maximum flexibility for staff, enabling those who want to work in the office to do so, while allowing those who prefer to work from home to continue to collaborate virtually.

UKCISA joined an employee assistance programme to provide additional support for staff and their families, enabling them to access confidential advice and guidance on a range of topics, at a time convenient to them.

What's it like working at UKCISA?

"As an international student, I am grateful for the opportunity to work at UKCISA – an organisation that 'walks the talk' when it comes to improving the international student experience in the UK.

Pursuing a full-time master's degree while working is a challenging task. Add an extra layer of working in a different country and it can become quite intimidating, but from my very first day at UKCISA, my leaders and co-workers have made the experience much easier for me. I have always been passionate about policymaking and advocacy because I believe that good policy can enact positive social change, especially in education. My work at UKCISA allows me to connect theory and practice, bridge my postgraduate studies with my professional skills and competencies, and contribute to the development of educational policy and practice in the UK.

Throughout my journey, I have received a lot of support: from my family, friends, my professional network, and many others back in Brazil and here in the UK. This support contributes to my sense of duty to give back all the support I receive and apply the best of

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my abilities to help other international students thrive. UKCISA is the best place for me to do this.”

- Vinicius Campos, Policy Intern

“When I joined UKCISA, I was immediately struck by the professionalism, dedication and commitment to improving the international student experience among my colleagues.

It’s been an exciting experience to shape guidance, policy, and the law as part of the Advice and Training team. Equally, it has been a truly humbling experience advocating for international students and the education sector at platforms where their voices are not heard.

I am grateful for the professional development opportunities I have been afforded at UKCISA. From obtaining OISC level 1 registration, training delivery and development, attending regular meetings to advocate for refugees and asylum seekers as part of STAR’s Access to Higher Education Working Group, and attending meetings as part of ILPA’s Racial Justice and Equality Working group.

I am proud to work for an inclusive organisation that values many voices and is so committed to international students and the education sector.”

- Tema Nwulu, Advice & Training Officer

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 is informed by its international student ambassador programme and contributes to an improved quality of experience for international students studying in UK further and higher education.
- 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.

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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 2022 was £1,454,774. UKCISA maintains a good balance across income streams with four established income streams in place: membership subscriptions, training fees, conference income and government grants.

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 £60,000 grant from the Scottish Government to sustain our activities specifically in Scotland.

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UKCISA's own activities generate the majority of our annual income. Membership subscriptions accounted for more than half our income at £755,015 and have historically remained at close to this level. Income from our training activities amounts to £193,630 during 2021/22 amounting to approximately 80% of pre-pandemic levels. Our training income has bounced back significantly with a continued increase in the take-up of our on-line training programme. The on-line training model will continue to form a major part of our on going training. Our Annual Conference for June 2021 was held virtually with income of £76,707 and we returned to a successful face-to-face conference in June 2022. Our conference income for 2022 has exceeded pre-pandemic levels and our training income stream remains robust.

UKCISA's total annual expenditure this year was £1,238,678 before recognition of the pension provision liability. This spend primarily relates to UKCISA staff costs at £975,847. Staff are employed to carry out activities that directly contribute 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 2022, the surplus for the year was subtracted from reserves to give the position as follows:

	2022		2021	
	£	£	£	£
Unrestricted funds:				
General funds	240,064		397,723	
Designated funds	109,250		21,581	
Total Unrestricted Funds		349,314		419,304
Restricted Funds		23,657		21,920
Total Funds		372,971		441,224

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) Website Development fund | to develop the UKCISA website, these funds have been designated for 2 years, the project is expected to be completed in 23/24 |
| (d) AISA / ICN fund | to support the specialised practitioner groups AISA/ICN to develop self-sustaining business models, funds have been designated for 3 years |
| (e) UKCISA Research fund | to support research in areas of the international student experience, this will be in partnership or for commissioning its own research |
| (f) Governance Implementation fund | to cover consultancy costs to complete the governance review implementation phase |
| (g) IT Enhancements fund | to support UKCISA with future IT enhancements and infrastructure requirements. |

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:

UKCISA

Report of the Board of Trustees for the year ended 31 March 2022

- 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.

The Finance and General Purposes Committee review the reserves policy regularly with the aim to keep general funds between a lower level of 4 months planned annual expenditure and an upper level of 4.5 months of annual expenditure. This model of reviewing reserves provides clarity for the purposes of organisational investment should reserves be above the ceiling level and corrective action should reserves be below the minimum level. 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

UKCISA staff unless they have chosen to opt-out of the scheme are members of the USS Pension Fund Scheme. The financial reporting standard for charities FRS 102 (Charities) requires that charities 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 as at 31 March 2014 to account for their estimated share of the USS pension scheme deficit at the time of valuation. This provision was to be gradually released. The pension scheme fund has had an additional 2 formal valuations 2018 and 2020. Following the 2018 valuation an increase in UKCISA's share of the deficit to the pension fund was estimated and the total pension provision was increased in the balance sheet to £344,703 over the course of 2 financial years 2019/20 and 2020/21.

For the financial year 2021/22 UKCISA is required to reflect changes to the pension provision based on the 2020 pension valuation. The 2020 valuation confirmed a further increase in the pension fund deficit and therefore a further provision of £284,349 has been recognised in the financial statements bringing the total provision in the balance sheet as at 31st March 2022 to £629,052. This provision will be off set against future pension deficit payments over the next 17 years. The USS trustee has indicated via an informal valuation for the fund in March 2022 that the pension fund is in surplus more recent movements in interest rates have also been favourable to the fund valuation. A formal valuation is required at least every 3 years. The next formal valuation will take place March 2023. Based on current projections it is probable that some of this provision will no longer be required.

Risk Management

The trustees have a risk management strategy which comprises:

- Regular 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 review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

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Report of the Board of Trustees for the year ended 31 March 2022

The financial risks to UKCISA as a result of the pandemic and the post-pandemic inflationary environment were reviewed as part of the Finance and General Purposes Committee regular meetings.

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.
- Actively diversifying income streams with greater income from corporate sponsorship of our annual conference and other events.
- 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 mid-term financial position against various scenarios
- Close monitoring of financial performance by the Senior Management Team on a regular basis

Staff

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

Anne Marie Graham	Chief Executive Officer
Christopher Benjamin	Advice and Training Officer
Deepa Chadha	Advice and Training Officer
Kate Handforth	Advice and Training Officer
Heather Knight	Head of Advice and Training
Sarah Rimmington	Advice and Training Officer
Tema Nwulu	Advice and Training Officer
Robert Young	Advice and Training Officer
Julie Allen	Director of Membership Policy and Services
Daniel Hooper	Membership Manager
So-Ha Au	Membership and Web Assistant
William Burton	Training and Events Co-ordinator
Oscar Triggs	Website Project Officer
Abida Khan	Head of Finance and Resources
Jody O'Brien	Office Administrator
Judy Theophanous	Finance Administrator
Yinbo Yu	Head of Engagement and Partnerships
Jessica Benham	Senior Digital Communications Officer
Tess Thomas	Student Engagement Officer
Hathaway Hong	Interim Communications Assistant

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 and to Ben Miller-Williams for his continued freelance support of the Finance and Resources team.

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.

UKCISA

Report of the Board of Trustees
for the year ended 31 March 2022

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 1st July 2021 after a detailed salary benchmarking exercise. The new independent pay structure was approved by the Board of Trustees at the 24th May 2021 Board Meeting. The pay structure is reviewed annually at the May Finance and General Purposes Committee Meeting.

The financial statements that follow have been prepared in accordance with the provisions of part 15 of the Companies Act 2010 relating to small companies.

Signed on behalf of the Trustees

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

Alan Mackay.....
DocuSigned by:
Alan Mackay
97F505E58ECC47A... Honorary Treasurer

2nd November 2022

UKCISA

Report of the Board of Trustees for the year ended 31 March 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UKCISA

Opinion

We have audited the financial statements of UKCISA for the year ended 31 March 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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

UKCISA

Report of the Board of Trustees for the year ended 31 March 2022

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.

UKCISA

Report of the Board of Trustees for the year ended 31 March 2022

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.

UKCISA

Report of the Board of Trustees for the year ended 31 March 2022

- 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 21 December 2022

6th Floor
9 Appold Street
EC2A 2AP

UKCISA

Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted Funds General Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and expenditure account						
Income						
Voluntary income						
Grant-in-Aid						
Department for Education		350,000	-	-	350,000	350,000
Donations		-	-	-	-	21,258
Charitable activities						
International student services	3	1,029,463	-	73,215	1,102,678	895,513
Interest received	4	2,096	-	-	2,096	5,264
Total incoming resources		<u>1,381,559</u>	<u>-</u>	<u>73,215</u>	<u>1,454,774</u>	<u>1,272,035</u>
Expenditure						
Charitable activities						
International student services	5	1,167,200	-	71,478	1,238,677	1,372,416
Total outgoing resources		<u>1,167,200</u>	<u>-</u>	<u>71,478</u>	<u>1,238,677</u>	<u>1,372,416</u>
Net income/(expenditure) before transfers and pension provision		214,359	-	1,737	216,096	(100,381)
Actuarial losses on defined benefit pension scheme		(284,349)	-	-	(284,349)	(14,000)
Transfers between funds	17	(87,669)	87,669	-	-	-
Net movement in funds		<u>(157,659)</u>	<u>87,669</u>	<u>1,737</u>	<u>(68,253)</u>	<u>(114,381)</u>
Funds at 1 April 2021		<u>397,723</u>	<u>21,581</u>	<u>21,920</u>	<u>441,224</u>	<u>555,605</u>
Funds at 31 March 2022		<u>240,064</u>	<u>109,250</u>	<u>23,657</u>	<u>372,971</u>	<u>441,224</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 2022

	Note	2022	2022	2021	2021
		£	£	£	£
Tangible fixed assets	12		4,512		4,241
Current assets					
Debtors and prepayments	13	211,330		298,567	
Cash at bank and in hand	14	1,480,586		1,203,415	
		<u>1,691,916</u>		<u>1,501,982</u>	
Creditors: amounts falling due within one year	15	694,405		720,296	
Net current assets			<u>997,511</u>		<u>781,686</u>
Creditors: amounts falling due after more than one year	15				
Provision of Pension Liability			(629,052)		(344,703)
Total assets			<u><u>372,971</u></u>		<u><u>441,224</u></u>
Represented by:					
Unrestricted funds					
General funds			240,064		397,723
Designated funds	17		109,250		21,581
Restricted funds	18		23,657		21,920
Total funds			<u><u>372,971</u></u>		<u><u>441,224</u></u>

These financial statements were approved by the Board of Trustees on 2nd November 2022 and signed on their behalf by:

DocuSigned by:
 Professor Koen Lamberts
 Koen Lamberts Chair

DocuSigned by:
 Alan Mackay
 Alan Mackay Honorary Treasurer

2nd November 2022

Company number: 4507287 Charity number: 1095294

UKCISA

Cash flow statement for the year ended 31 March 2022

	2022 £	2021 £
Cash provided by operating activities	278,800	(299,484)
Cash flows from investing activities		
Purchase of fixed assets	(3,726)	(1,130)
Interest income	2,096	5,264
Cash provided by investing activities	(1,630)	4,134
Increase / (Decrease) in cash and cash equivalents in the year	277,171	(295,350)
Cash and cash equivalents at the beginning of the year	1,203,415	1,498,765
Total cash and cash equivalents at the end of the year	1,480,586	1,203,415

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

	2022 £	2021 £
Net movement in funds	(68,253)	(114,381)
Add back depreciation charge	3,455	7,161
Deduct interest income shown in investing activities	(2,096)	(5,264)
Decrease/(Increase) in debtors	87,237	(233,982)
(Decrease)/Increase in creditors	(25,891)	32,245
(Decrease)/Increase in Pension Provision	284,348	14,737
Net cash used in operating activities	278,800	(299,484)

UKCISA
Notes to the accounts
for the year ended 31 March 2022

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) (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, the Trustees have reviewed the recovery of UKCISA's income streams post pandemic and the financial viability of UKCISA using detailed scenario planning for the next 3 financial years.

The pandemic has primarily impacted UKCISA's 2021/22 face to face training programme and annual conference. The training programme has moved to a successful online delivery format, this income stream continues to remain strong through 2021/22 and beyond with total training income close to 80% of pre-pandemic levels. UKCISA held a virtual annual conference in June 2021 and returned to a successful face-to-face conference in June 2022. This resulted in this income stream exceeding 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 2022/23 budget is set to deliver a financial surplus additionally we have prepared three-year financial forecasts to assess continued financial viability. Further, UKCISA maintains a strong reserve position, and receives membership subscriptions in advance of the subscription period. This has corresponded to the £1.5m cash balance at 31st March 2022. 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 £1000 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 2022
(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 2022
(continued)

3 Income from charitable activities

	General Funds £	Designated Funds £	Restricted funds £	Total 2022 £	Total 2021 £
International student services					
Membership subscriptions	741,800	-	13,215	755,015	751,308
Training and conferences	279,537	-	-	279,537	63,330
Commission and services	8,125	-	-	8,125	10,875
Grants receivable					
Scottish Government	-	-	60,000	60,000	70,000
	<u>1,029,463</u>	<u>-</u>	<u>73,215</u>	<u>1,102,678</u>	<u>895,513</u>

4 Investment income

All of the company's investment income of £2,096 (2021: £5,264) arises from money held in interest bearing deposit accounts.

5 Expenditure on charitable activities

	Total 2022 £	Total 2021 £
International student services		
Direct costs	1,011,295	1,093,185
Support costs (note 8)	182,044	236,476
Governance costs (note 7)	45,338	42,755
	<u>1,238,677</u>	<u>1,372,416</u>

6 Grants made during the year

Research grants of £6,500 were made to other institutions during the year (2021: Nil).

7 Governance costs

	Total 2022 £	Total 2021 £
Direct costs	9,370	9,150
Support costs (note 8)	35,968	33,605
	<u>45,338</u>	<u>42,755</u>

8 Support costs

	Charitable activities £	Governance costs £	Total 2022 £	Total 2021 £
Staff costs	131,271	20,550	151,821	199,002
Office and administration	50,773	24,788	75,561	80,229
	<u>182,044</u>	<u>45,338</u>	<u>227,382</u>	<u>279,231</u>

Governance Costs of £45,686 (2021: £42,755) 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 2022
(continued)

9 Staff costs

	2022	2021
	£	£
Salaries	688,257	714,078
Social Security costs	65,699	70,243
Pensions costs	131,815	129,904
	885,771	914,225
Other staff costs, including temporary staff, consultants, recruitment and training	90,076	85,836
	975,847	1,000,061

One employee (2021, one) received remuneration totalling between £70,000 and £80,000 during the year. Pension contributions totalling £15,937 were paid in the year in respect of this employee.

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 (2021, none). No other remuneration was paid to any Trustee (2021, none). Out of pocket expenses claimed by and refunded to 3 trustees (2021, nil) amounting to £212 (2021, £Nil).

There were no related party transactions (2021 : Nil).

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Advice & Training, Director of Policy & Services, Head of Finance & Resources and Head of Engagement and Partnerships. The total employee benefits of the key management personnel of the Charity were £306,119 (2021: £308,025). A termination payment of £18,895 was made during the year (2021, £Nil).

A termination payment of £18,895 was paid during the year. (2021 : Nil)

10 Staff Numbers

The average monthly head count was 19.5 staff (2021: 19.4 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
International student services	13.4	14.8
Support	2.1	0.0
Governance	0.3	1.0
	15.8	15.8

11 Net income for the year

	2022	2021
	£	£
Net income is stated after charging:		
Audit fee - current year	8,715	8,300
Grant Audit fee - current year	1,155	1,100
Depreciation and impairment	3,455	7,161
Operating lease - property	78,722	78,722
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 2021	28,805	2,400	31,205
Additions	3,726	-	3,726
Total at 31 March 2022	32,531	2,400	34,931

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12 Tangible fixed assets (continued)

Depreciation			
Total at 1 April 2021	26,244	720	26,964
Depreciation	3,215	240	3,455
Total at 31 March 2022	<u>29,459</u>	<u>960</u>	<u>30,419</u>
Net book value			
at 31 March 2022	<u>3,072</u>	<u>1,440</u>	<u>4,512</u>
at 31 March 2021	<u>2,561</u>	<u>1,680</u>	<u>4,241</u>

13 Debtors and prepayments

	2022 £	2021 £
Invoiced amounts outstanding	28,266	16,187
Other debtors	132,620	232,189
Prepayments	50,444	50,191
	<u>211,330</u>	<u>298,567</u>

Included within other debtors is an amount of £25,500 that is due after 1 year (2021, £25,500).

14 Cash at bank and in hand

	2022 £	2021 £
Cash at bank	1,380,086	1,102,915
Cash on deposit	100,000	100,000
Cash in hand	500	500
	<u>1,480,586</u>	<u>1,203,415</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and Social Security	19,107	17,446
Other creditors	16,696	25,721
Deferred income	601,194	561,472
Accruals and provisions	51,572	60,332
Trade Creditors	5,836	55,325
	<u>694,405</u>	<u>720,296</u>

Deferred income relates to amounts received during 2021/22 for services to be carried out in 2022/23. 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	344,703	329,966
Movement	284,349	14,737
Carried forward Pension Provision	<u>629,052</u>	<u>344,703</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:

	2022		2021	
	Land and Buildings £	Other £	Land and Buildings £	Other £
Within 1 year	85,000	8,379	85,000	8,379
1 to 5 years	28,133	2,094	113,133	10,473
	<u>113,133</u>	<u>10,473</u>	<u>198,133</u>	<u>18,852</u>

- b) No capital expenditure had been authorised and contracted but not made at 31 March 2022 (2021, nil).

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17 Designated funds

	Total at 1 April 2021	outgoing resources	transfers from / (to) general funds	transfers between funds	Total at 31 March 2022
	£	£	£	£	£
Fixed assets	4,981	-	269	-	5,250
Relocation	10,000	-	-	-	10,000
Infrastructure (CRM)	6,600	(6,600)	-	-	-
Website Development	0	-	40,000	-	40,000
AISA/ICN Funding	0	-	14,000	-	14,000
UKCISA Research	0	-	20,000	-	20,000
Governance Implementation	0	-	8,000	-	8,000
IT Enhancements	0	-	12,000	-	12,000
	<u>21,581</u>	<u>(6,600)</u>	<u>94,269</u>	<u>-</u>	<u>109,250</u>

	Total at 1 April 2020	outgoing resources	transfers from / (to) general funds	transfers between funds	Total at 31 March 2021
	£	£	£	£	£
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>

The Fixed Asset Fund is intended to cover the ongoing depreciation charges on fixed assets. Depreciation of £3,455 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, this project is now complete. The 2021/22 spend was £6,600 (2020/21 £127,378).

The Website Development fund has been designated to develop the UKCISA website, these funds have been designated for 2 years, the project is expected to be completed in 23/24

The AISA/ICN funding has been designated to support both of the specialised practitioner groups AISA/ICN to develop self sustaining business models, funds have been designated for 3 years

UKCISA research fund has been designated to support research in areas of the international student experience, this will be in partnership or for commissioning its own research, funds have been designated for 2 years

Governance Implementation fund has been designated to cover consultancy costs to complete the governance review implementation phase, funds have been designated for 1 year

IT Enhancements fund has been designated to support UKCISA with future IT enhancements and infrastructure requirements, funds have been designated for 1 year

18 Restricted funds

	Total at 1 April 2021	incoming resources	outgoing resources	transfers from / (to) general funds	Total at 31 March 2022
	£	£	£	£	£
Scottish Government	-	60,000	(60,000)	-	-
AISA Restricted Balances	12,530	4,815	(8,456)	-	8,889
ICN Restricted Balances	9,390	8,400	(3,022)	-	14,768
	<u>21,920</u>	<u>73,215</u>	<u>(71,478)</u>	<u>-</u>	<u>23,657</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

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19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total
	Designated funds	General funds		
	£	£	£	£
Tangible fixed assets	4,512	-		4,512
Net current assets	104,738	240,064	23,657	368,459
	<u>109,250</u>	<u>240,064</u>	<u>23,657</u>	<u>372,971</u>

20 Irrecoverable VAT

VAT paid during the year which could not be recovered totalled £15,689 (2021, £10,857).

21 Pension costs

The total cost charged to the Statement of Financial Activities relating to pension costs is £131,815 (2021: £129,904).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2020 (the valuation date), which was carried out using the projected unit method. A valuation as at 31 March 2022 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 2020 valuation was the sixth 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 £66.5 billion and the value of the scheme's technical provisions was £80.6 billion indicating a shortfall of £14.1 billion and a funding ratio of 83%.

The key financial assumptions used in the 2020 valuation are described below. More detail is set out in the Statement of Funding Principles (uss.co.uk/about-us/valuation-and-funding/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: 1.1% p.a. to 2030, reducing linearly by 0.1% p.a. to a long-term difference of 0.1% p.a. from 2040

Pension increases (subject to a floor of 0%)

CPI assumption plus 0.05%

Discount rate (forward rates)

Fixed interest gilt yield curve plus:
 Pre-retirement : 2.75% p.a.
 Post retirement : 1.00% p.a.

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 20120actuarial valuation. The mortality assumptions used in these figures are as follows:

	2020 valuation
Mortality base table	101% of S2PMA "light" for males and 95% of S3PFA for females
Future improvements to mortality	CMI 2019 with a smoothing parameter of 7.5, an addition of 0.5% p.a. and a long-term improvement rate of 1.8% for males and 1.6% for females

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21 Pension costs (continued)

The current life expectancies on retirement at age 65 are:

	2022	2021
	valuation	valuation
Males currently aged 65 (years)	23.9	24.7
Females currently aged 65 (years)	25.5	26.1
Males currently aged 45 (years)	25.9	26.7
Females currently aged 45 (years)	27.3	27.9

A new deficit recovery plan was put in place as part of the 2020 valuation, which requires payment of 6.2% of salaries over the period 1 April 2022 to 30 March 2024 at which point the rate will increase to 6.3%. The 2022 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	2022	2021
Discount rate	3.61%	2.70%
Pension increases (CPI)	2.50%	2.50%