

REGISTERED COMPANY NUMBER: SC511955 (Scotland)
REGISTERED CHARITY NUMBER: SC046142

**Report of the Trustees and
Financial Statements for the Year Ended 31 July 2022
for
Highlands And Islands Students'
Association**



Reid & Fraser Audit Ltd
Statutory Auditors
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

**Highlands And Islands Students'
Association**

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for the Year Ended 31 July 2022**

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**Highlands And Islands Students'
Association**

**Reference and Administrative Details
for the Year Ended 31 July 2022**

TRUSTEES

Ms H Begent Student (resigned 11.10.21)
Ms S Stewart Student (resigned 21.3.22)
Ms F Jansen (resigned 18.2.22)
N J Stewart
A Wrapper (resigned 22.8.21)
E Whiteford (resigned 31.8.21)
Ms J Hackel
K Gee (resigned 6.4.22)
I R Hynd (appointed 1.9.22)
T Artus (appointed 1.6.22)
M A R Brown (appointed 20.6.22)
I McCormack (appointed 1.6.22) (resigned 22.9.22)
H Innes (appointed 15.11.21)
Dr M J H Freeman (appointed 20.6.22)

KEY MANAGEMENT PERSONNEL

HISA Chief Executive	James Lindsay	(resigned 17.02.23)
HISA Interim Chief Executive	Antony Blackshaw	(appointed 27.02.23)
Secretary	James Lindsay	(resigned 17.02.23)
Secretary	Antony Blackshaw	(appointed 27.02.23)
Activities Manager	Emma Robson	
Student Voice Manager	Anna Templeton	
Infrastructure Manager	Nesaraj Jeyraraj	(resigned 05.08.21)
President/Chair of Trustees	Florence Jansen	(resigned 18.02.22)
President/Chair of Trustees	Heather Innes	(appointed 15.11.21)
Vice President FE	Kyle Gee	(resigned 06.04.22)
Vice President HE	Heather Innes	
Operations Manager	Wendy Day	
Communications Manager	Mark Stanley	

COMPANY SECRETARY

A Blackshaw

REGISTERED OFFICE

3rd Floor, 1-3 Church Street
Inverness
IV1 1DY

**REGISTERED COMPANY
NUMBER**

SC511955 (Scotland)

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NUMBER**

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AUDITORS

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**Highlands And Islands Students'
Association**

**Reference and Administrative Details
for the Year Ended 31 July 2022**

BANKERS

Bank of Scotland
PO Box 17525
Edinburgh
EH11 1YH

**Highlands And Islands Students'
Association**

**Chair's Report
for the Year Ended 31 July 2022**

I am very pleased to introduce the 2021/22 HISA Trustee Board report.

The Highlands and Islands Students' Association is a diverse, student-led charity that strives to be at the heart of the experience of all students at the University of the Highlands and Islands (UHI). Recognised by UHI as the sole representative of its students, it is our role as a Students' Association to ensure all our students get the most of their time at UHI. Our team has seen a lot of change and development but continues to be committed to building on the success of our early years.

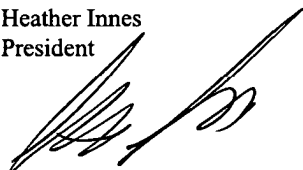
The University of the Highlands and Islands is a very different type of institution, delivering tertiary education across a vast region in Scotland, through 12 college and research institutions. This means HISA also has a unique structure, very different in comparison to other Students' Associations across the country. One of our unique attributes is that we are the only Students' Association in Scotland to provide both Local and Regional representation with an Officer Team elected by the student body, to provide representation all the way from the classroom to University Court.

Looking back on the year, the pandemic continued to shape how we worked and interacted with each other and our students. Students were impacted by the emergence of a new variant, creating even more uncertainty on when we would be back into a more normal version of life, affecting their education and their sense of community within UHI. It's not been an easy journey.

2021/22 has been a year of challenge and adaptation for the organisation. With the hope we were starting to come out of a global pandemic we found ourselves with a brand-new cohort of students, who have made it clear they want to learn and experience education differently. This has had an impact on engagement, but we have been learning and adapting to keep up with this new approach. Having a modern, adaptable and innovative Students' Association is crucial for the students at UHI - ensuring their experience is at the forefront of the work we do.

I am very proud of the work that our officers, staff and students do to contribute to HISA, making what we achieve possible. I am continually amazed by their passion, input and commitment. Without them we would not have achieved anything outlined in this report.

Heather Innes
President



Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

Our purposes and activities

The purpose of the Association is to represent the interests of all students (FE, HE, UG and PG) at the University of the Highlands and Islands and its twelve academic partners at a regional level. The Association will also represent the local interests of all students at those academic partners whose representative structures are part of the Association.

The objects of the Association are the advancement of education of students at the University of the Highlands and Islands and its academic partners for the public benefit by:

- Working to enhance the teaching and learning experience of students at the University of the Highlands and Islands and its academic partners by organising, supporting and promoting the role of students, and working in partnership with relevant institutions and their staff;
- Promoting the interests and welfare of students during their course of study and representing, supporting and advising students;
- Being the recognised representative channel between students and the University of the Highlands and Islands and its academic partners and any other external bodies;
- Providing social, cultural, sporting and recreational activities, and forums for discussions and debate for the personal development of its students; and
- Being the recognised representative body that represents students to the University of the Highlands and Islands as the regional strategic body for further education in the Highlands and Islands.

The Association will seek at all times to:

- Ensure that the diversity of its student membership is recognised, and that equal access is available to all student members of whatever origin or orientation;
- Pursue its aims and objectives independent of any political party or religious group; and
- Pursue equal opportunities by taking positive action within the law to facilitate participation of groups discriminated against by society.

Summary of activities during the year

Regional officers

The HISA Regional Officers are the 3 principal officers of the organisation and act as Trustees. This year, a motion was successful to change the remit of the two Vice-President roles from Higher Education and Further Education to Education and Communities respectively. This change was voted on by Regional Student Council and approved by the Board of Trustees, to come into effect at the end of 2021/22.

The HISA regional team is made up of a President, a Vice President Further Education (VPFE) and a Vice President Higher Education (VPHE), who all work full-time in partnership with the Local Officers from each academic partner to ensure the student voice can help to shape our students' courses, facilities and overall student experience.

Each Officer was responsible for their own remit, a Student Partnership Agreement (SPA) work stream, sat on various committees and working groups, and represented HISA at a number of events, from local graduations, all the way to campaigning for students at a national level. They continued to support and campaign for students experiencing the largest change to educational delivery in years.

HISA President - Florence Jansen

Elected into her second year as Regional President, Flo Jansen came into this year with a focus on improving the student experience as we moved further through the Covid-19 pandemic. With Covid recovery high on her agenda, Flo was particularly keen on the concept of "community despite disruption", especially for international students who have been even more affected by isolation. Employability was also a highlight of Flo's manifesto and she worked with the UHI Employability team to organise an Employability Conference as well as several skill-building workshops throughout the year. Flo was also the lead HISA Officer for the Rural and Island College Merger, which involves UHI West Highland, UHI Outer Hebrides and UHI North Highland. As part of this she was heavily involved in the Governance side of this project, as well as supporting the local officers who were involved from the Academic Partners. Flo left her role at HISA in February 2022 for a career in student support.

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

HISA Vice President Higher Education - Heather Innes

Heather Innes joined the HISA Regional Officer team in November 2022 as the Vice President Higher Education following an October By-Election. Despite starting later in the year, this did not curb her enthusiasm and she quickly got involved in events with the Activities team - including the HISA Active Communities Strava Group and the Rainbow Laces Campaign. Heather was also involved in the UHI Halls Student Experience Project and worked closely with UHI to organise and develop events and campaigns for the students living in the UHI owned Halls of Residence. With sustainability being a point on her manifesto, Heather also chaired the UHI Environment and Sustainability Group which has now developed into the Green Champions Network. This also linked into work for the Student Partnership Agreement. As part of her role Heather was heavily involved in the quality work done across UHI, and even got involved in this work nationally as part of the QAA Scotland Student Led Project Steering Group. When the war in Ukraine erupted, Heather was instrumental in the publishing of a Statement of Support and organising an all-student meeting - allowing students a place to voice their concerns and emotions, as well as discuss events they may want to organise.

Following the departure of Flo and Kyle, Heather took on extra work to ensure projects were seen through to the end of the year. One of the main pieces of work she took on was the Rural and Island College Merger - ensuring the student voice was still heard on this important area of work.

HISA Vice President Further Education - Kyle Gee

In his first year as a Regional Officer, Kyle Gee was elected as our Vice President Further Education. Aside from his main role of being the voice of further education students, Kyle focused on the Student Voice Representative system and supporting the development of this. He also helped to support the NUS Drug & Alcohol Survey - gathering data from across the student body. Kyle was also heavily involved in the development of the Regional Officer roles - supporting the move from Vice Presidents for Higher and Further Education to the current roles of Vice President Education and Vice President Communities. Kyle left his role at HISA in April 2022 for a new career opportunity.

This academic year saw the change of Regional Officer roles, with the Vice Presidents of Higher Education and Further Education being replaced in the year 2022/23 with the Vice President Education and Vice President Communities.

Local Officers & Teams

UHI Students are represented locally by their Local Officers, with each Academic Partner having at least one elected Officer that forms part of the HISA Executive Committee. Each Officer has a dedicated member of HISA staff to support their activities, whilst also developing a good working relationship with the AP staff. Below is an outline of the achievements of each team in 2021/22.

Argyll

Starting in the southwest of Scotland with our team at UHI Argyll, led by Depute President Emilie Massard, our team works with over 1000 students studying across the beautiful area of Argyll from Helensburgh to the Isle of Islay. This year, Emilie focused on campaigning on the topic of Sustainability by engaging with students on the impact of Fast Fashion, Climate Change and Biodiversity.

Following many years of campaigning work, we know that UHI Students have a great affinity with sustainability and climate issues. Emilie specifically engaged with the students studying Sustainable Development at UHI Argyll to engage students across the locality to raise the issue of Sustainability using social media and talks to engage over 200 Students in her work.

As we move into our next Academic Year, the team at Argyll are excited about visiting more of the academic centres across the region.

Inverness

This year, our team was led by our Inverness President, Ruth McFadyen, and Depute President Education, Bonnie Crawford, based in the office at Inverness Campus. During this time, the officers focused on improving the experience of students including Period Poverty, Free Breakfasts and LGBTQIA+ History Month.

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

Since 2018, Scotland was the first country in the world to make providing period products to students at school, colleges, and universities a legal right, and this year, as students came back to the campus following the COVID-19 Pandemic, HISA Officers were instrumental in ensuring that those products were more widely available across the campus, including within the Student Accommodation. We also ensured that more students were aware of the scheme during our induction talks to the thousands of students studying at the Academic Partner.

As the cost-of-living crisis gripped students who study across UHI, our team lobbied the University to ensure that all students studying at Inverness had access to a warm breakfast. Those students now have one less barrier to achieving success in their studies. We'd like to thank Inverness who worked with us to see the necessity of this scheme and the value of this to our members.

Finally, we also organised a large-scale communications campaign to celebrate LGBTQIA+ History Week - looking at the struggles & celebrations of people from this marginalised community and welcoming students to Inverness.

Highland Theological College

Among one of our smallest Academic Partners in terms of students, the team at the Highland Theological College (HTC) for HISA last year was led by Jamie Gallacher. The college is based in Dingwall, but often has students studying across Scotland.

This year, there was a real push to identify key issues with regards to the academic experience of students at HTC and feed that back to the College staff alongside our Student Voice Reps.

Firstly, students who enrolled in UHI's Language Track (which allows Students to study in Greek and/or Hebrew which is exclusive to the college) told us that their exams were often longer and contained more sections than the students who were studying in English. This experience was illustrated to the teaching staff at HTC who have now worked to bring a level of equity in assessment between the two groups of students.

Later in the year, we submitted a paper to the Academic Board at HTC with regards to the Assessment Journey. After consultation with students, we found that level 8, 9 and 10 students were not informed on where their assessments were in the marking process - with many of the students who responded to our research, indicating this was affecting their wellbeing and their success in the course.

Our team took these findings again to the Academic Board at HTC to solve the problem, and in response some of the academic staff have been more open to informing students of the marking stage of their assignments in short emails to their class. There is more work to do in this area, with UHI overall. This is a bigger issue, affecting the whole of UHI, with regards to communicating during that nervous time of waiting for assessment results, and how we can mitigate the mental health effects of that.

Moray

The HISA Team in Moray is based in Elgin and has been working from the Alexander Graham Bell Centre since the introduction of the Student Association in 2016. This year, their work has been led by Caelum Leese (Depute President for Activities & Welfare) and Rhiannon Stradling (Depute President for Education).

This year, we lobbied UHI Moray for an agreement for space on the Linkwood Campus, which is only one mile and a twenty-minute walk down the road - and yet feels like a gulf between the students who study at each centre. By having space at the Linkwood Campus, it's given our staff and volunteers the greatest opportunity to talk to the students who study Design & Engineering related courses.

The team at Moray also worked hard on campaigning and engaging with students this year. Firstly, the Officers also led on a sustainability event and campaign to encourage students to get their fingers green with window planting. We engaged with over 50 students who learnt more about the vital role of biodiversity in our everyday lives and who also learnt more about their Student Association, and their ability to influence our work across the year.

We also launched a short video campaign called "Moray Motivational Mondays" where Rhiannon created short videos to motivate students on topics including Healthy Living, Exam Tips and Mental Health. We engaged with over 200 students during this time, and this digital activity has influenced and empowered our work moving into the next Academic Year.

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

North Highland

Our HISA Team at UHI North Highland this year has been led by Sophie-Ann Bain (Depute President North Highland) who has been focusing on the planning and consultation phases of the Rural and Island Colleges Merger (RICM) which proposes the combination of three of our academic partners (North Highland, West Highland and the Outer Hebrides).

The merging represents an opportunity for financial sustainability for these partners, which supports over 9,000 Students and 600 staff and more than 19 campus locations. Sophie-Ann and the other officers across this region have fought hard to ensure that Students are placed at the heart of the next phase of the consultation and a guarantee of no compulsory redundancies for staff, which would have an impact of the level of teaching and student experience for our members.

Sophie-Ann has also been working with students to raise money for Mental Health support services across the three locations at North Highland, including Thurso, Alness and Dornoch. The team, led by students, raised over £200 for the Caithness Mental Health Support Group which works closely with local health teams across the region.

Orkney

On the Orkney Islands, located in the North Sea above mainland Scotland, our team based in Orkney College has been led by Francesca Meneghetti (Depute President Orkney). This year, the local team focused on consulting students on transport and housing, two of the largest issues that impact ultra-rural communities across Scotland, and encouraging student-led Activities through events and the re-introduction of an Archaeology Society, Book Society and a Student Food Pantry.

Firstly, HISA Orkney engaged with both UHI and Heriot-Watt students across the Islands to submit responses to the Orkney Inter-Island Transport Review. The purpose of the letter was to identify the future investments needed to improve inter-island connections and support the ferry, bus, and aircraft links. It was understood from talking to students, that transport, especially following the COVID-19 Pandemic, represents one of the largest barriers to fully engaging with academic courses, with remote students being unable to engage with most fieldtrips and volunteering opportunities. Whenever travelling is needed for students to get to the islands, safety, efficiency, reliability and value for money must be ensured. In addition to this, improvements to local on-island transportation have been discussed.

Secondly, HISA Orkney carried out jointly with AspireOrkney, an islands-wide Student Housing Consultation. The latter has been supported by UHI Orkney and the Orkney Islands Council and is still ongoing. Over 2021/2022, HISA Orkney engaged with over 1000 members on the issue of lack of housing on the islands, which represents a huge challenge for both local, UK nationals, and international students. This research was cited as one of the reasons for the ongoing planning of 350 social rented and low-cost homes organised by the Orkney Islands Council and the Orkney Housing Association Ltd, with a further 120 affordable rented and low-cost home ownership sites being developed by the private sector. HISA Orkney will continue to work towards improving housing facilities availability for students, to ensure these are able to travel, work and learn across the region.

Finally, HISA Orkney has been working with students on the creation of three new societies to boost engagement and inclusivity at Orkney College. Two new societies have been set up, consisting of a student Archaeology Society (The Hogboon Hunters) and a Book Club (Shelf-Indulgence) which has members from our Business, Art, Design and Open Learning courses. Finally, students have also introduced a Student Pantry project to provide free food and toiletries to the students based across Orkney to combat the current cost-of-living crisis.

Outer Hebrides

This year in the Outer Hebrides, our team has worked across a huge area in the farthest west reaches of Scotland including Benbecula, North Uist, Barra and Stornoway where our office is based. In the Academic Year, our staff team led by the work of Depute President Tyler Daniels, have worked on events that have brought students closer to Cycling and Active Travel, Understanding their own Mental Health and each other.

In February, we organised an event at the Stornoway Campus where almost thirty students were able to talk to our Cycling Intern about bikes and active travel whilst also going for some rides around the local area, including a range of accessible trikes and electrically assisted bikes. Students loved the event, with one student in particular crying tears of joy after a decade of not riding a bike. Our team were able to put this student in contact with a cycling organisation, who were able to offer a long term rental. It's these special stories that remind us why we do what we do.

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

The next month, we followed up with University Mental Health Day with an event that brought students together to talk about themselves on University Mental Health Day. We had twenty students arrive to talk with others, some of whom had never spoken to another student before because of the virtual learning experience during the Covid-19 Pandemic. The event finished with a deeply personal exercise where students were asked to write down one thing that makes them feel happy which prompted the apt question for all "how can we maintain and improve our Mental Health?"

Finally, in April, we organised our final event of the year - an Easter Egg Hunt for the students on the Stornoway Campus (held concurrently with a similar event in Moray) where students would find eggs and turn them into chocolate at the HISA Office. This event caused a buzz across our members studying that day in April, with our Disabled Students giving us some incredible feedback about the feeling of community on campus.

Perth

Located in the historic city, our team based at Perth College are led by our three officers including Todor Pavlov-Kennedy (Perth President), Madeleine Brown (Vice-President Activities & Welfare) and Rebecca Wallace (Vice-President Education & Engagement) who have worked locally on an Anti-Racism Campaign, Time To Talk Mental Health Day and the OBI Awards (Outstanding, Best and Inspiring) which are given to the staff and students which make Perth an incredible place to learn.

In the spirit of partnership working, the Perth team set out to work on a powerful Anti-Racism campaign in partnership with Perth College UHI Board of Management which culminated in workshops for staff working at Perth College to identify the difference between the status quo and actively working to eliminate racism within society. Staff found the workshops incredibly rewarding with 70+ staff in attendance and encouraged their work colleagues to attend future sessions which the team intend to take into the following Academic Year. This work is incredibly important to the team at HISA and also to Perth College UHI.

In February, the team launched their "Time to Talk" Mental Health Day (coordinated nationally by Mind) which saw us engaging with over 175 students across the week and encouraging those that we talked to, to go out and talk to those closest to them and end the stigma of Mental Health. Across the Student Association, we know the power of taking the first step and the time to talk to students about their Mental Health. This ethos has informed much of our work this year, and will no doubt continue to do so in the years to come.

The team at Perth finished the year with the OBI Awards, specific to Perth - the OBI's represent the perfect opportunity to tell students that their work over the academic year hasn't gone unnoticed. With over 400 nominations for the awards, the panel of staff, students and officers had their work cut out to distil the work of all students across Perth College down to a few winners. Our officers noted that the awards have the effect of "unification" across the community in the locality of Perth, especially after an incredibly rigorous academic year.

SAMS

The Scottish Association for Marine Science (SAMS) is one of the oldest parts of the UHI Partnership, with its history dating back to 1884 when it was founded by Sir John Murray following the landmark Challenger expedition. Since then, it's moved location and started teaching at their location in Dunbeg (near Oban) with a handful of highly specialised Higher Education courses at Undergraduate, Postgraduation and PhD level.

This year, HISA has been led by Janne Bruhns (Depute President SAMS), an international student with a great passion for improving the student experience for the 150 students located at Dunbeg. Janne has engaged with our Clubs & Societies, including our Wind & Wave Club and Sub Aqua Club, creating opportunities for students to socialise with each other and build employability skills for their lives following their time at the University.

Finally, the team at SAMS organised an end of year Ceilidh for students, including a live band that was enjoyed by over 100 Students at the partner - bringing together students who may have only met briefly during their first few weeks. As we move into the next Academic Year, the team at SAMS are keen to continue their work closely with the HISA Team at Argyll, their closest geographical neighbour within HISA to ensure students have the best experience possible whilst studying.

Shetland

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

Shetland represents the most northern part of the UK and the furthest northern part of the UHI Partnership. Our team at UHI Shetland has been led by Cally Mair (Shetland Depute President), Harry Hickey (Depute President - Scalloway) and Ian McCormack (Depute President - Lerwick) who have been focusing on organising events for our students across the islands, employability opportunities for our members and focussing on our Student Activities.

In September, our team organised our annual Pool and Cocktails night at the Scalloway Boating Club. Our aim was to encourage and enhance the sense of community between our different groups of students, including the students who study at our Scalloway Campus who specialise in the marine-based industries, and our students who study across Shetland who study Computer Science, Literature, Business and much more.

During Freshers we also ran a Recruitment Day for volunteering opportunities across the islands. We invited ten community organisations, including Shetland Women's Aid, Ability Shetland, The OPEN Project, Shetland Bereavement Service, Royal Voluntary Service, Shetland Befriending Scheme, Shetland Rape Crisis, Shetland Carers, and Youth Volunteering (Voluntary Action Shetland). All the organisations received interest from students who contacted these groups to support the community across the region.

Finally, we've been supporting grass roots student activities across Shetland by funding the space for a weekly Football Club based in Lerwick. 15 Students benefitted from the regular physical activity within this group and have worked together to make the Shetland HISA Football Club more sustainable for the future. These groups are key to a sense of belonging for the HISA Members who study in the area, and we'll continue to focus on this work in the next Academic Year.

West Highland

UHI West Highland is one of the largest Academic Partners in terms of geographic spread across Scotland, with learning centres in the south in Kilchoan, Strontian, Kinlochleven, Fort William (the largest); as far north as Ullapool; and, on the Isle of Skye, in both Portree and Broadford.

This year, Ciaran (Depute President at West Highland) has had one key priority - Food Poverty - campaigning for and achieving the introduction of Free Breakfasts for students at both our Portree and Fort William locations. In Portree specifically, COVID-19 restrictions were one of many reasons for the closure of food facilities on campus which instil the need to act for our members studying across some of the most remote locations of UHI.

Towards the end of the year, Ciaran also took part in the Board of Management Strategy Workshops held by the Academic Partner to ensure that the voices of students were heard during the direction setting activities for the Board as we move into the next Academic Year. We'd like to again thank our partners at UHI in prioritising the needs of students in the present and future, especially as we move further into the merger project that will see the proposed combination of UHI West Highland, UHI Outer Hebrides and UHI North Highland.

Advocacy

Student Voice Representatives

Previously known as the Class Representative System, we have rebranded the system to recruit Student Voice Representatives to be clearer on the value of the Student Voice within the quality assurance and enhancement systems of the Colleges and University. This rebrand also coincided with further development projects to enhance the system of recruitment, training and support of our representatives across the UHI Partnership. The SVR system is where students share their views and feedback on any aspect of the student experience - whether it be about learning, teaching, facilities or accommodation. SVR's escalate student feedback to HISA and our officers who work in partnership with local staff to implement positive change.

Although uptake has declined over the year, we have made significant strides to streamlining the system, developing our ownership of the recruitment process and creating better working partnerships with academic staff across the partnership.

Student Voice Representatives in post across the university: 450

HISA Awards

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

HISA Awards enable students to celebrate the work of staff and students across the University of the Highlands and Islands who have had a positive impact on their academic experience. Entirely student-led, the awards recognise the staff and students who are making an outstanding contribution to student's lives, supporting and inspiring those around them.

This year's campaign was predominately delivered online due to our geographical context and is a joint project between UHI Student Engagement Team and HISA. We gained over 1000 nominations, with 513 individuals nominated from across the partnership, which is a significant increase on the previous year's figures. 'Most Inspiring Lecturer' received the most nominations for another year.

HISA Con 2022

HISA Con 2022 focused on the theme of 'Exploring Post-Covid Communities' and was delivered entirely online over three days in January 2022. Over 100 students signed up for the conference and took part in debates, engaged in workshops around community leadership and education of the future, as well as grilling MSPs in a Q&A session, and much more.

Students also took part in discussions, debates for Regional Student Council and voted on several proposals. This included voting to change the Regional Officers roles from the Vice President Higher Education and Vice President Further Education, to the Vice President Education and Vice President Communities. Job descriptions and remits for these two roles were clearly outlined and were included as part of the proposal to be voted on.

The 2022 HISA Elections were also launched at HISA Con, with a session dedicated to giving information to interested potential candidates, as well as answering any questions they may have had.

Elections

HISA is a democratic member-led organisation and each year our election campaigns help us to fulfil that goal by electing our in-coming student officers for the year ahead. HISA has one of the highest paid student officer teams in the UK, with 20 officers ranging from 8 hours to 35 hours per week. The table below shows the number of candidates for the 2022 election, alongside the previous 3 years.

Academic Partner	Role	2019	2020	2021	2022
Argyll College	Depute President	3	3	1	0
HTC	Depute President	2	2	1	2
Lews Castle College	Depute President	2	4	1	2
North Highland College	Depute President	4	3	1	3
Orkney College	Depute President	2	2	2	2
SAMS	Depute President	2	3	2	1
West Highland College	Depute President	3	3	1	3
Inverness President	President	4	5	3	1
	Vice President (activities & welfare)	8	4	7	2
	Vice President (education)	4	3	4	0
Perth College	President	3	4	2	2
	Vice President (education & engagement)	5	3	5	1
Moray College	Depute President (activities & welfare)	4	5	3	2
	Depute President (education)	3	2	3	1
HISA President		5	4	4	2
HISA Vice President	Communities	4	1	2	1
HISA Vice President	Education	6	4	2	1

The table below shows the turnout for the 2022 election, alongside the previous 3 years:

UHI	2019	2020	2021	2022
Voters	2733	2522	1672	755
Turnout	10.42%	8.59%	7.20%	2.18%
Total votes	10830	10653	6904	3048

Student Partnership Agreement

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

HISA is immensely proud of the contribution we make to the Highlands and Islands regional community and beyond. Together with the university, our vision is that we will be nationally and internationally recognised as a distinctive and innovative partnership that embraces both further and higher education.

The Student Partnership Agreement outlines how our staff and students can work together to improve the student experience at the university. Each year our HISA Regional Officers and staff, alongside members of the university's Student Engagement team work together on focused themes that are voted on by students across the institution.

This year's SPA themes were:

Student Loop Conference

A number of 'SMART' objectives were generated as a result of the student 'loop' conference. These objectives are: specific, measurable, agreed, realistic and have a time -frame. They are also important in developing a democratic element to the partnership agreement. Progress towards this year's objectives comprises:

- Work to develop a resource to highlight internal and external mental health support available to students. Resources have been developed and are available online.
- Student Support Group is considering how students can meet support and counselling staff at yearly inductions.
- The creation of a Peer Support Group framework, to enable students and HISA to set up new groups as demand arises at academic partners was begun.
- A commitment to train HISA Staff and Officers in Scottish Mental Health First Aid, and an exploration of how more UHI staff can take part in this training. Although this course was not available during the year of the SPA, continued efforts were made to raise awareness and provide training to HISA officers and staff.
- Better promotion of opportunities for students to socialise. Analysis of student feedback on comms took place and better use is being made of social media and MyDay. A number of events were arranged by HISA during lockdown.
- Additional dedicated support sessions for disabled students. HISA are working towards a consultation of students with disabilities to see how best to respond to these needs.
- Work to develop or access additional training for HISA Staff and Officers in relation to disability awareness and support is ongoing.
- Improvements to the accessibility of E-Resources and HISA and UHI websites, and consideration of how the available accessibility tools and software can be further promoted.

Other areas of partnership working

Student Sport

The Sports Development Group has continued to meet despite the disruption as a result of the pandemic. While formal sport has been restricted, the group has worked to maintain opportunities for physical activity during lockdown. New student sports ambassadors are working to build interest in physical activity and to map current provision of facilities at each campus.

HISA also introduced Sports Interns who have supported online activities for students, produced a monthly sport newsletter and mapped sports facilities.

Sporting Blues

These annual awards for students competing in elite sports ran again in 2021-2022. Nominations were still impacted by the pandemic but we wished to encourage students that when they are able to compete again we will be ready to recognise their achievements.

HISA Awards

The annual teaching awards give students the chance to recognise university staff, and student volunteers, who have made a difference to their student experience during the year. Despite the pandemic, the highest ever number of nominations (around 900) were received in 2020. HISA Awards were run once again in 2021 with a healthy number of nominations from throughout the partnership.

Student Voice Reps and student representation

Considerable work took place in partnership between HISA, the university and the academic partners to ensure the Student Voice Rep structures were adapted to the new online methods of working. This has included recruitment, training and student voice rep meetings. Considerable work was given to the development of training materials by HISA and the EO Student Development Officer.

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

Transport and safer travel

The Campus Cycling Officer worked with multiple campuses to encourage active travel and the access and safety of cycling.

Student community

We worked together to deliver a range of online social activities during lockdown. Recognising that social connections are an important aspect of the student experience, HISA have delivered innovative and quality events to participate in (including quizzes, comedy nights, guest speakers etc). HISA Con ran in early 2022. We are taking on board that running events virtually allows more students to participate in our events.

Environment and sustainability Group

The group has continued to work towards standing work themes of: 'Bin Unethical Investment', 'Sustainable Food Policy', 'HISA's Recognition of a Climate Emergency'. The group is also contributing towards the Partnership Carbon Management and Sustainability Plan 2020-2023.

Student finance

The University established a fund to provide students without access to IT equipment at home with a laptop. A large number of laptop loans have been arranged as a result and the process will be repeated in future years. Students who would like to purchase a laptop are being assisted by the University's new partnership with a computer supplier to offer students up to 20% discount off laptops and other IT equipment. The University has also received additional discretionary funding which is being promoted to eligible students through Student Services.

Careers and employability

The University Careers and Employability Centre has put in place a package of support to assist HISA elected officers with personal employability development. A Careers and Employability representative is also now attending Student Engagement Group.

Work to support changes as a result of COVID-19

Extensive partnership working has been vital during the past year to ensure that changes made as a result of the pandemic are right for our students. We made use of the full range of engagement structures including Student Voice Reps and student surveys to find out how we can best support our students at this time. We also set up a dedicated 'Student Panel' to act as a focus group on particular issues. It has been particularly noted that students wish the enhanced flexibility and new study choices to continue beyond the pandemic.

Activities and Opportunities

Sports Development Coordinator

HISA recruited a Sports Development Coordinator in 2021 who has worked throughout the course of the year on building a database of community sporting groups, writing the Sports Newsletter, working with sports clubs to adopt sport-specific best practices, and developing MOUs (Memorandum of Understanding) with Shinty, Rugby and working on collaboration with Scottish Football Association and Scottish Hockey, Ross County FC, Jog Scotland, Paths for All. Community links are being strengthened in Shetland in a prototype of the new brokerage model, with sports organisations on the islands having been contacted and asked how we can work together to get more students involved. Links with Community Sports Hubs, particularly in Shetland, Thurso and Fort William have also increased the links with community organisations in those areas. Work with LEAP Sports North Forum and project officers is ongoing. HISA has made links with the project officer for the Perth region, and for the 'Out and About in the Highlands' project. This will allow us to ensure we are getting guidance and support from specific demographics as we aim to introduce activities for them.

Employability Workshops

HISA worked with UHI Careers team and offered Future-Me workshops over the course of the year. These included Time Management, Future Fit, Confidence Building, Social Media, CV Writing, etc. Held an employability conference with Careers Team.

Clubs and Society Funding Streams were developed and the following were offered; Development Grant (11), Match Funding (0), Competition and Transport Grant (2) and Connecting Students Grant (1). A maximum of £1500 per club/per annum was imposed. The total spent was just under £11,000.

Highlands And Islands Students' Association

Operating and Financial Review for the Year Ended 31 July 2022

Cycling Intern

HISA's Cycling Intern (CCO) started post in August 2021. Bonnie has been working on many projects for Cycling. Her projects have included Drop-in bike fix sessions and cycling safety courses. She has applied for funding and been successful. Her colleges are Inverness, HTC, SAMS, Outer Hebrides.

Cycling Funding

Successfully applied to the Cycling Scotland Campus Development Fund. Secured:

- £4,949.97 for three e-bikes for Stornoway Campus and OH (this does not form part of HISA's income or expenditure)

Gaelic Communities Coordinator

This role supported students to create and deliver extra-curricular and social activities to enhance the experience of students, specifically within a Gaelic context. In particular, they:

- Played a key role in developing important relationships within the Gaelic Community across all campuses and supported the work of the Activities department.
- Were a key liaison with Gaelic organisations and companies, connecting HISA with the Gaelic community and enhancing the cultural awareness amongst our members.
- Supported the wider team to create publicity material in Gaelic, ensuring wider HISA activity was accessible to Gaelic speakers.
- Supported the delivery of large-scale departmental projects like Freshers' Week, HISA Conference, and elections, co-ordinated Social Media platforms to promote activities, campaigns, and information to Gaelic students.
- Promoted activities and opportunities within the Gaelic Community, worked with local stakeholders and organisations to enhance the student experience and open opportunities for all.
- Coordinated a Gaelic student on-line community. (Gaelic Social Media pages).

Mental Health Coordinator

This staff member was in post from May 21 March 22. They delivered a 'Wellness & Boundary' training for staff and a Wellness workshop for HISA's student elect officers. This training, much like the staff training, was to ensure that student officers could benefit from the same information and guidance and maintain optimal wellbeing while working from home. The staff member had meetings with UHI Support Service Staff, engaged regularly and work closely with the UHI's Exec Wellbeing Team (Allie Scott, Kate Mawby, etc.), consulted with HISA Officers and provided guidance and advice on the objectives that they wanted to complete surrounding student wellbeing. A first for HISA, the Mental Health Conference was an opportunity for students and UHI Support Service staff to attend and offer their views on the challenges they face - for students, challenges to their wellbeing, for staff, in supporting students.

Financial review

The Partnership Council of the University of the Highlands and Islands (UHI) and HISA agreed to increase the funding provided to the Association for the year 2021/22. This increase, of 5.08%, was to allow the organisation to further develop and stabilise its functions, but also in recognition of the previous freeze on funding. HISA put forward various options for additional funding, including a project-funding model, however UHI chose to remain with block funding. The block grant consisted of £846,804, funded £581,041 from the University and £265,763 from its academic partners.

HISA also received the following grants which were treated as Restricted Funds:

- £1,780 from Cycling Scotland
- £11,000 from Sport Scotland for the Sports Coordinator role
- £12,800 from Bord na Gaidhlig
- £2,620 from High Life Highland for Green Health project
- £2,000 from Moray Council for a feasibility study

In addition, UHI provides in-kind office space and staff support for the Association. These costs are accounted for as income and expenditure in the financial statements.

As mentioned elsewhere, vacancies within the organisation amounted to a significant budgetary saving. The organisation was still adapting to post-pandemic life, with some disruption to provision of activity being felt in the early part of the year.

**Highlands And Islands Students'
Association**

**Operating and Financial Review
for the Year Ended 31 July 2022**

The Association generated some additional income from the sale of NUS Extra cards to students during the year and has partnered with a clothing producer to provide an e-Shop selling UHI and HISA branded clothing. This e-Shop launched at the end of the year.

Highlands And Islands Students' Association

Report of the Trustees for the Year Ended 31 July 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Highlands and Islands Students' Association is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 1 July 2015. It is registered as a charity with the Scottish Charity Regulator. Any student registered with the academic partners of the University of the Highlands and Islands (except students of academic partners which maintain an independent students' association), who has not opted out of being a member, and the Principal Officers of the Association, are members of the Association.

Students registered with an academic partner which maintains an independent students' association have a category of membership which enables them to be represented by the Association at regional level.

Recruitment and appointment of new trustees

Prior to recruitment the existing Board members complete a skills matrix identifying where their strengths and weaknesses lie. This helps HISA create a profile of the type of Trustee required before HISA goes to advertise. Edits are then made to existing advertising materials, the Job Description is reviewed on a bi annual basis. Shortlisting is undertaken by the President, one external Trustee and the Chief Executive. The interview panel consists of one Student Trustee, one external Trustee and the President/Chair.

Organisational change

During 2021/22, HISA experienced a significant amount of change within the organisation. Staff vacancies accounted for a loss of approximately one third of working days within the academic year, which had an impact on productivity, support for Officers and outputs. However, this also allowed for a review of a high proportion of job descriptions in the organisation and a realignment of focus for the staff team. This included revamped job descriptions and person specification, the creation of an Assistant Manager level within the Student Voice Team, the change of focus for Student Activities to Community Engagement and a more coordinated system of management of our local staff. By the end of the year, HISA had begun to fill the vacancies, with some roles proving to be less successful due to location, talent pool and part-time nature of the roles.

Management Structure

A Management Board was initiated in the latter part of the year, which aims to bring together the operational management of the organisation into a monthly meeting of Senior Management, Regional Officers and Assistant Voice Managers. Chaired by the CEO, Management Board feeds directly into Trustee Board and its Committees, and ensures a focal point for the operational performance management and development, including financial accounts, risk management, governance duties and such.

Operations & Communications Departments

During the 21/22 year, the Infrastructure Department was split into two separate departments, Operations and Communications, in response to capacity and workload issues within the team and to develop and enhance our engagement with our students. Each department had a new manager role created and Communications Coordinators were hired to support the Communications Manager. This allowed previous roles in Infrastructure to focus solely on the operational aspects of finance, HR, governance and administration.

Trustees and key management remuneration

Trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee. The Trustee board set the remuneration of the Chief Executive. Responsibility is delegated to the Chief Executive to set other key management personal remuneration.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

**Highlands And Islands Students'
Association**

**Report of the Trustees
for the Year Ended 31 July 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

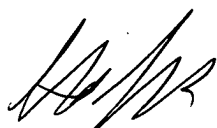
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Reid & Fraser Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 04/04/23 and signed on its behalf by:



H Innes - Trustee

**Report of the Independent Auditors to the Trustees and Members of
Highlands And Islands Students'
Association**

Opinion

We have audited the financial statements of Highlands And Islands Students' Association (the 'charitable company') for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Trustees and Members of
Highlands And Islands Students'
Association**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate and proper 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; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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.

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risk of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We considered potential financial and other pressures and motivations for fraud. We assessed whether internal controls existed to mitigate risks related to fraud and non compliance with laws and regulations, including PVG and GDPR as well as financial reporting legislation and taxation legislation. We considered how management monitor these processes.

Appropriate procedures included a detailed review of expenditure involved, whether it complied with the charitable purpose of the Association and whether the expenditure had been appropriately authorized. We also considered whether other funding (out-with the block grant) had been expended in accordance with the terms of the award. We reviewed expenditure for proof that the charity has been complying with its obligations under PVG legislation. We reviewed meetings of the Board of Trustees and the Financial and Development Committee.

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

**Report of the Independent Auditors to the Trustees and Members of
Highlands And Islands Students'
Association**

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



Stuart Walker (Senior Statutory Auditor)

for and on behalf of Reid & Fraser Audit Ltd

Statutory Auditors

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

15 Princes Street

Thurso

Caithness

KW14 7BQ

Date: 20.4.23

**Highlands And Islands Students'
Association**

**Statement of Financial Activities
for the Year Ended 31 July 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,480	-	34,480	26,226
Charitable activities	4				
Charitable activities		846,804	37,230	884,034	882,125
Other trading activities	3	60	-	60	-
Other income		5,476	-	5,476	1,282
Total		<u>886,820</u>	<u>37,230</u>	<u>924,050</u>	<u>909,633</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		840,933	77,543	918,476	823,558
Other		3,895	-	3,895	4,421
Total		<u>844,828</u>	<u>77,543</u>	<u>922,371</u>	<u>827,979</u>
NET INCOME/(EXPENDITURE)		41,992	(40,313)	1,679	81,654
Transfers between funds	15	(7,575)	7,575	-	-
Net movement in funds		<u>34,417</u>	<u>(32,738)</u>	<u>1,679</u>	<u>81,654</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		256,197	46,555	302,752	221,098
TOTAL FUNDS CARRIED FORWARD		<u><u>290,614</u></u>	<u><u>13,817</u></u>	<u><u>304,431</u></u>	<u><u>302,752</u></u>

The notes form part of these financial statements

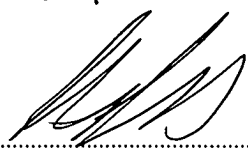
**Highlands And Islands Students'
Association**

**Balance Sheet
31 July 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	22,071	-	22,071	25,052
CURRENT ASSETS					
Stocks	12	650	-	650	3,445
Debtors	13	18,889	-	18,889	12,541
Cash at bank		277,780	13,817	291,597	357,760
		<u>297,319</u>	<u>13,817</u>	<u>311,136</u>	<u>373,746</u>
CREDITORS					
Amounts falling due within one year	14	(28,776)	-	(28,776)	(96,046)
NET CURRENT ASSETS		<u>268,543</u>	<u>13,817</u>	<u>282,360</u>	<u>277,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>290,614</u>	<u>13,817</u>	<u>304,431</u>	<u>302,752</u>
NET ASSETS		<u>290,614</u>	<u>13,817</u>	<u>304,431</u>	<u>302,752</u>
FUNDS	15				
Unrestricted funds				290,614	256,197
Restricted funds				13,817	46,555
TOTAL FUNDS				<u>304,431</u>	<u>302,752</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01/08/23 and were signed on its behalf by:


.....
H Innes - Trustee

**Highlands And Islands Students'
Association**

**Cash Flow Statement
for the Year Ended 31 July 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(65,249)</u>	<u>190,794</u>
Net cash (used in)/provided by operating activities		<u>(65,249)</u>	<u>190,794</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(914)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(914)</u>	<u>-</u>
 Change in cash and cash equivalents in the reporting period		<u>(66,163)</u>	<u>190,794</u>
Cash and cash equivalents at the beginning of the reporting period		<u>357,760</u>	<u>166,966</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>291,597</u></u>	<u><u>357,760</u></u>

The notes form part of these financial statements

**Highlands And Islands Students'
Association**

**Notes to the Cash Flow Statement
for the Year Ended 31 July 2022**

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

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,679	81,654
Adjustments for:		
Depreciation charges	3,895	4,421
Decrease/(increase) in stocks	2,795	(3,445)
(Increase)/decrease in debtors	(6,348)	104,767
(Decrease)/increase in creditors	(67,270)	3,397
Net cash (used in)/provided by operations	(65,249)	190,794

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.21	Cash flow	At 31.7.22
	£	£	£
Net cash			
Cash at bank	357,760	(66,163)	291,597
	<u>357,760</u>	<u>(66,163)</u>	<u>291,597</u>
Total	357,760	(66,163)	291,597

**Notes to the Financial Statements
for the Year Ended 31 July 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Association is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

The presentation currency in the accounts is £ (sterling).

The monetary amounts included in the accounts are rounded to the nearest £(sterling).

PREPARATION OF THE FINANCIAL STATEMENTS ON A GOING CONCERN BASIS

The Association has carried forward funds of £304,431 (2021 £302,752), and as the University of the Highlands and Islands has committed to future funding of the Association, the trustees consider that the charity is a going concern.

INCOME AND DEBTORS

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

EXPENDITURE AND CREDITORS

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

TANGIBLE FIXED ASSETS

Tangible fixed assets are originally recorded at cost.

Depreciation is provided at the following annual rates in order to write off the cost less the estimated residual value over its estimated useful life.

Office equipment - 15% reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate and are charged to the relevant fund.

DONATED SERVICES AND FACILITIES

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donated services and facilities	34,480	26,226

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
MyShop Commission	60	-

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
UHI Block Grant	Charitable activities	846,804	806,000
Bord Na Gaidhlig	Charitable activities	12,800	17,800
Cycling Scotland	Charitable activities	500	1,750
Sports for All	Charitable activities	-	4,500
Scottish Funding Council	Charitable activities	-	47,500
High Life Highland	Charitable activities	2,620	4,575
Sport Scotland	Charitable activities	11,000	-
Cycling UK	Charitable activities	1,280	-
Scottish Student Sport	Charitable activities	30	-
UHI - Sports Co-ordinator	Charitable activities	7,000	-
Moray Council	Charitable activities	2,000	-
		<u>884,034</u>	<u>882,125</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>873,944</u>	<u>44,532</u>	<u>918,476</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>23,390</u>	<u>693</u>	<u>20,449</u>	<u>44,532</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	5,520	5,520
Depreciation - owned assets	<u>3,895</u>	<u>4,421</u>

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

Charity trustees who were also employees of the Association during the year received combined total salary and benefits of £43,424 (2021 - £52,878) in the furtherance of their employee duties.

Key management personnel comprises the Trustees, the Associate Chief Executive, The Activities Manager and the Student Voice Manager. Key management personnel, excluding the Trustees noted above, received combined total salary and benefits of £160,573 (2021 - £130,611).

TRUSTEES' EXPENSES

Charity trustees received a combined total of £3,574 (2021 - £54) in respect of reimbursed expenses incurred in the furtherance of their duties.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	598,405	595,340
Social security costs	34,362	31,608
Other pension costs	21,722	21,053
	<u>654,489</u>	<u>648,001</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Core team staff	24	27
Sabbatical officers	16	17
Regional officers	3	3
	<u>43</u>	<u>47</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,226	-	26,226
Charitable activities			
Charitable activities	806,000	76,125	882,125
Other income	1,282	-	1,282
Total	<u>833,508</u>	<u>76,125</u>	<u>909,633</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	772,919	50,639	823,558
Other	4,421	-	4,421

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	<u>777,340</u>	<u>50,639</u>	<u>827,979</u>
NET INCOME	56,168	25,486	81,654
Transfers between funds	<u>(19,902)</u>	<u>19,902</u>	<u>-</u>
Net movement in funds	36,266	45,388	81,654
RECONCILIATION OF FUNDS			
Total funds brought forward	219,931	1,167	221,098
TOTAL FUNDS CARRIED FORWARD	<u>256,197</u>	<u>46,555</u>	<u>302,752</u>

11. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 August 2021	34,674
Additions	<u>914</u>
At 31 July 2022	<u>35,588</u>
DEPRECIATION	
At 1 August 2021	9,622
Charge for year	<u>3,895</u>
At 31 July 2022	<u>13,517</u>
NET BOOK VALUE	
At 31 July 2022	<u>22,071</u>
At 31 July 2021	<u>25,052</u>

12. STOCKS

	2022 £	2021 £
Stocks	<u>650</u>	<u>3,445</u>

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	11,249	4,405
Employee loans	1,891	-
Prepayments and accrued income	5,749	8,136
	<u>18,889</u>	<u>12,541</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	23,257	88,561
Accruals and deferred income	5,519	7,485
	<u>28,776</u>	<u>96,046</u>

15. MOVEMENT IN FUNDS

	At 1.8.21	Net movement in funds	Transfers between funds	At 31.7.22
	£	£	£	£
Unrestricted funds				
General fund	256,197	41,992	(7,575)	290,614
Restricted funds				
Bord Na Gaidhlig	-	1,083	-	1,083
Cycling Intern	2,675	243	-	2,918
Scottish Funding Council	43,880	(34,064)	-	9,816
Sport Scotland	-	(5,975)	5,975	-
Moray Council - feasibility study	-	(1,600)	1,600	-
	<u>46,555</u>	<u>(40,313)</u>	<u>7,575</u>	<u>13,817</u>
TOTAL FUNDS	<u>302,752</u>	<u>1,679</u>	<u>-</u>	<u>304,431</u>

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	886,820	(844,828)	41,992
Restricted funds			
Bord Na Gaidhlig	12,800	(11,717)	1,083
Cycling Intern	1,780	(1,537)	243
Scottish Funding Council	-	(34,064)	(34,064)
High Life Highland	2,620	(2,620)	-
Sport Scotland	18,000	(23,975)	(5,975)
Scottish Student Sport	30	(30)	-
Moray Council - feasibility study	2,000	(3,600)	(1,600)
	<u>37,230</u>	<u>(77,543)</u>	<u>(40,313)</u>
TOTAL FUNDS	<u>924,050</u>	<u>(922,371)</u>	<u>1,679</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General fund	219,931	56,168	(19,902)	256,197
Restricted funds				
Bord Na Gaidhlig	-	(19,902)	19,902	-
Cycling Intern	1,167	1,508	-	2,675
Scottish Funding Council	-	43,880	-	43,880
	<u>1,167</u>	<u>25,486</u>	<u>19,902</u>	<u>46,555</u>
TOTAL FUNDS	<u>221,098</u>	<u>81,654</u>	<u>-</u>	<u>302,752</u>

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	833,508	(777,340)	56,168
Restricted funds			
Bord Na Gaidhlig	17,800	(37,702)	(19,902)
Cycling Intern	1,750	(242)	1,508
Awards for All - Sports Amabassador Funds	4,500	(4,500)	-
Scottish Funding Council	47,500	(3,620)	43,880
High Life Highland	4,575	(4,575)	-
	<u>76,125</u>	<u>(50,639)</u>	<u>25,486</u>
TOTAL FUNDS	<u>909,633</u>	<u>(827,979)</u>	<u>81,654</u>

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

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	219,931	98,160	(27,477)	290,614
Restricted funds				
Bord Na Gaidhlig	-	(18,819)	19,902	1,083
Cycling Intern	1,167	1,751	-	2,918
Scottish Funding Council	-	9,816	-	9,816
Sport Scotland	-	(5,975)	5,975	-
Moray Council - feasibility study	-	(1,600)	1,600	-
	<u>1,167</u>	<u>(14,827)</u>	<u>27,477</u>	<u>13,817</u>
TOTAL FUNDS	<u>221,098</u>	<u>83,333</u>	<u>-</u>	<u>304,431</u>

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,720,328	(1,622,168)	98,160
Restricted funds			
Bord Na Gaidhlig	30,600	(49,419)	(18,819)
Cycling Intern	3,530	(1,779)	1,751
Awards for All - Sports Amabassador Funds	4,500	(4,500)	-
Scottish Funding Council	47,500	(37,684)	9,816
High Life Highland	7,195	(7,195)	-
Sport Scotland	18,000	(23,975)	(5,975)
Scottish Student Sport	30	(30)	-
Moray Council - feasibility study	2,000	(3,600)	(1,600)
	<u>113,355</u>	<u>(128,182)</u>	<u>(14,827)</u>
TOTAL FUNDS	<u><u>1,833,683</u></u>	<u><u>(1,750,350)</u></u>	<u><u>83,333</u></u>

The Bord Na Gaidhlig fund is to pay for a project officer to devise a "Gaelic Plan" for HISA.

The Cycling Intern fund is to promote and enable cycling and to pay for student courses (Dr Bike and Cycle Ride Leader Course) as well as cycling safety accessories.

Scottish Student Sport advanced funds towards the costs of the basketball team

The Sport Scotland fund is used to pay for a Sports Co-ordinator.

The High Life Highland Fund was used to pay for a "green health" initiative.

The fund provided by SFC is to support student mental health.

The advance from Moray Council was a contribution towards a feasibility study into student related space.

16. RELATED PARTY DISCLOSURES

Included in employee loans is £991 in respect of the balance owed by M Stanley, who is part of key management personnel.

**Highlands And Islands Students'
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**Notes to the Financial Statements - continued
for the Year Ended 31 July 2022**

17. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.