

THE ENVIRONMENTAL ASSOCIATION FOR UNIVERSITIES AND COLLEGES

England & Wales · Charity number 1106172

Details

Other names EAUC

Status Registered

Legal form Charitable company

Company number [05183502](#)

Registered 2004-10-04

Register [View on the Charity Commission register](#)

Contact

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C/O JW Hinks LLP
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Activities

Objects: THE OBJECTS OF THE COMPANY ARE:A) TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES, PARTICULARLY BY AND IN RELATION TO UNIVERSITIES AND COLLEGES;B) TO ADVANCE THE EDUCATION OF THE PUBLIC, AND IN PARTICULAR THOSE ATTENDING OR WORKING IN UNIVERSITIES AND COLLEGES, IN ALL ASPECTS OF SUSTAINABLE DEVELOPMENT AND THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT; ANDC) TO PROMOTE RESEARCH INTO ALL ASPECTS OF SUSTAINABLE DEVELOPMENT AND THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT, PARTICULARLY IN RELATION TO UNIVERSITIES AND COLLEGES, PROVIDED THAT THE USEFUL RESULTS OF SUCH RESEARCH ARE DISSEMINATED TO THE PUBLIC.IN THIS CLAUSE 3:A) "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT THAT MEETS THE NEEDS OF THE PRESENT WITHOUT COMPRISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS; ANDB) "UNIVERSITIES AND COLLEGES" MEANS UNIVERSITIES, COLLEGES AND ANY OTHER INSTITUTION OF HIGHER OR FURTHER EDUCATION.

Activities: A member organisation supporting universities and colleges across the UK and Ireland to improve their sustainability credentials.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,112,867	£959,971	£590,849	13
2023-12-31	£925,467	£823,857	£437,953	13
2022-12-31	£837,363	£627,280	£336,343	14
2021-12-31	£473,663	£491,106	-	-
2020-12-31	£500,425	£541,800	£143,703	14

Trustees

Name	Role	Appointed
Aida Berhamovic		2023-06-22
Charlotte Bonner		2023-02-20
Dr Louise Ellis		2021-06-23
Jennifer Boyer		2023-06-22
Jonathan Buglass		2024-07-16
Melanie Lenehan		2025-07-15
Professor James Alexander Ian Montgomery		2023-06-22
Professor Neil Glasser		2023-01-04
Professor Zoe Robinson		2021-06-23
Roederer Rose Fullerton		2026-03-31
Sara Lynch		2023-03-06
Sian Thomas		2023-06-22
Tsz Lok Lam		2023-06-22

THE ENVIRONMENTAL ASSOCIATION FOR UNIVERSITIES AND COLLEGES

England & Wales - Charity number 1106172

Accounts



Annual impact report 2024

EAUC - The Environmental Association for Universities and Colleges
Registered company number: 05183502; Registered charity number: 1106172

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[Our year in numbers](#)

[New strategy](#)

Our impact:

- [Goal 1](#): Our members will be achieving their ambitious sustainability goals.
- [Goal 2](#): All post-16 education organisations in the UK and Republic of Ireland will be engaged through our work.
- [Goal 3](#): We will provide unparalleled expertise on sustainability in post-16 education.
- [Goal 4](#): The systems and frameworks which shape post-16 education will promote and embed sustainability action.

[Equity, diversity and inclusion](#)

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Message from our Chief Executive

2024 marked a significant milestone for EAUC as we celebrated our 20th anniversary: a moment to honour our founders, reflect on two decades of progress, and look resolutely to the future.

The pioneering vision that brought us together in 2004 continues to guide our purpose: to ensure sustainability is at the heart of post-16 education.

We've already seen strong momentum. From launching [Climate Ambassadors](#) to convening accreditation bodies and publishing tools that help institutions act, our strategy is gaining traction.

And our members are leading the way. Across the UK and Ireland, whole-organisation approaches are driving real impact: aligning estates with net zero goals, embedding sustainability across curricula, transforming governance and leadership, and building inclusive, just cultures for students and staff. These efforts are not only inspiring, they are foundational to the future of education and the planet.



Yet 2024 was not without its trials. A targeted cyber-attack tested our systems and resolve, but affirmed the importance of our investment in modernising our digital estate. We responded swiftly and transparently, guided by the values that underpin all our work.

As we enter our third decade, we do so with fresh energy, united purpose and deep gratitude for the community that makes our mission possible.

We know our members are navigating significant strain - responding to shifting politics, financial pressures and operational constraints. Yet the determination of those advancing sustainability in our sector remains remarkable. EAUC stands beside you, not only as a support network and source of practical tools, but as a catalyst for collective action.

The path ahead may be bumpy, but it is one we walk together: with hope, courage and an unwavering belief in the power of education to change the world.

Charlotte Bonner
Chief Executive, EAUC



About us

EAUC is the leading body for sustainability in the post-16 education sector in the UK and Republic of Ireland.

We've been promoting sustainability in post-16 education for over 20 years. Primarily a membership body, we serve 300 organisations whilst also working to change systems that enable sustainability action.

We're both a charity and a company limited by guarantee and are always not-for-profit.



We launched our new strategy and year-long 20th anniversary celebrations at our annual conference at the University of Winchester.

Our year in numbers

A growing community of

9,892

professionals, academics and leaders
in the post-16 education sector



1

new strategy



285

educational members

80

events delivered to over **2,000** delegates



73

Green Gown Awards
granted

15

staff members

7

consultation
responses
submitted

12

company members



We celebrated
our

20th

anniversary



Our new strategy: accelerating impact and ambition

This year, our 20th anniversary, we launched a new strategy to take us to 2030. The strategy builds on our track record of promoting and supporting sustainability in education over the past two decades, whilst putting a renewed emphasis on our role to foster inclusivity and catalyse systemic change.

Why urgent action is needed

EAUC members span every UK nation and the Republic of Ireland and all types of post-16 institution - from adult education services and FE colleges to research-intensive universities. Post-16 education is both a contributor to and a solution for the climate and ecological crisis. Education is responsible for a significant proportion of public sector emissions - through estates, procurement, travel and energy use.

But they are also places of learning, training grounds, incubators of innovation, and anchors in their communities. To meet the sustainability goals we've set, the sector must embrace whole-institution transformation.



This includes leadership, decarbonising campuses, rethinking curricula, reforming investment and procurement, building genuine partnerships and embedding equity throughout. Together, we are building a sector that is not only resilient to change - but leading it, shaping society for the better.

Our vision

A post-16 education system that creates a world with sustainability at its heart.



Our values

- Collaborative - We foster communities, connect people and work smartly with other organisations.
- Integrity - We are an 'honest broker' of expertise and share not just our successes but lessons learned.
- Ambitious - We focus on impact, stimulating innovation and driving progress across the sector. We strive for excellence.
- Inclusive - We centre equity, diversity and inclusion in everything we do.
- Empowering - We build capacity and expertise.

Our goals for 2030

- Our members will be achieving their ambitious sustainability goals.
- All publicly funded organisations in the UK and Republic of Ireland will be engaged through our work.
- We will provide unparalleled expertise on sustainability in post-16 education.
- The systems and frameworks which shape post-16 education will promote and embed sustainability action.

To achieve our strategic goals, we know we need excellent people, practices and partnerships, so we've also set a series of supporting structure goals to underpin and enable our success.

[Read more about us and our new strategy.](#)



Our impact

Goal 1: Our members will be achieving their ambitious sustainability goals

Over the past year, we have continued to deliver a wide range of learning and development opportunities for professionals across our sector.

The programmes are designed to give individuals in post-16 institutions the knowledge, skills and tools they need to implement positive and effective sustainability practices.

The following pages highlight the key projects and initiatives we have delivered in 2024 to support the achievement of this goal.



Goal 1: Our members will be achieving their ambitious sustainability goals

Highlights

Communities of Practice

We convened **80 community of practice** and regional meetings that were attended by over **2,000 attendees**. These events enable our members to share effective practice, identify shared learning needs and co-create solutions.



The Carbon Coalition

We launched a new portfolio of projects as part of the Carbon Coalition, an offsetting programme for our members. This enables members to access **unparalleled expertise** from the sector through our advisory group.



Carbon Literacy Training

We supported **214 people** to become carbon literate, helping them understand the basics of climate science and plan ways they can contribute to decarbonisation in their work and lives.

Scotland programme

As part of our Scotland programme funded by the Scottish Funding Council (SFC), we delivered **25 events to 766 attendees**, with 95% of the Scottish sector represented at least one event.



Goal 1: Our members will be achieving their ambitious sustainability goals

Impact case study

Julia Durkan

Head of Environmental Sustainability,
The University of Manchester

The [EAUC Leadership Lab](#) trained 30 leaders in strategic leadership and change management, equipping them with the tools to tackle complex transformation challenges and create pathways for change in their institutions.

As the Head of Environmental Sustainability at the University of Manchester, Julia leads the strategic direction and implementation of initiatives that embed sustainability across research, teaching, operations and engagement.

She attended the EAUC Leadership Lab in early 2024, just before stepping into the interim Head of Environmental Sustainability role.

She credits the experience as equipping her with the insights and confidence that ultimately helped her secure the position permanently.

Julia said the course was particularly useful in giving her the time to reflect on sustainability challenges and how sustainability is delivered across her organisation. It prompted reflection on what it means to lead system-wide change through influence rather than authority, and encouraged her to take a more intentional approach to developing relationships that can drive change.

As a result, Julia has been able to open up new conversations with groups that had not previously been engaged, strengthen collaboration and align efforts more effectively with the institution's sustainability goals.

Impact case study



The Leadership Lab helped me build confidence in my leadership approach, connect with passionate individuals across the sustainability field, and expand my network. It also gave me the space to explore diverse perspectives and reflect on complex challenges in a more strategic and creative way.”

Goal 1: Our members will be achieving their ambitious sustainability goals

EAUC annual conference

Our largest event of the year, the EAUC annual conference, brought together over 200 delegates from across the UK and beyond, representing further and higher education institutions, sustainability professionals, students and sector partners.

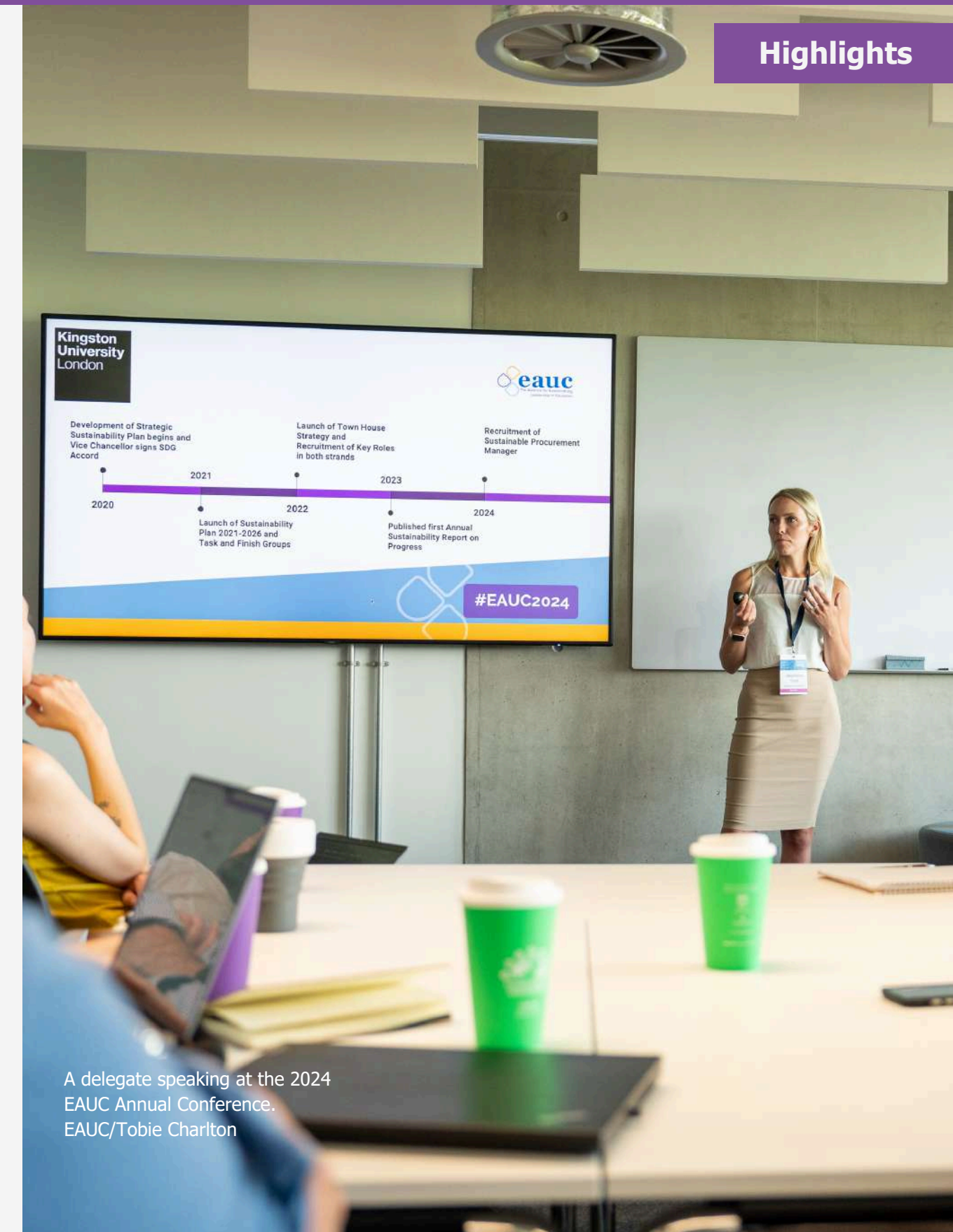
Over two days at the University of Winchester, attendees engaged in a programme of keynote speeches, panel discussions and interactive workshops, exploring key issues on the sector's sustainability agenda. Topics included:

- progress towards net zero
- embedding education for sustainable development across curricula
- understanding the growing influence of emerging technologies, particularly artificial intelligence
- equity, diversity and inclusion.

The conference served not only as a platform for thought leadership and collaborative problem-solving but also as a celebration of community and shared purpose.

This year's event held particular significance as it marked the beginning of our 20th anniversary celebrations. Delegates joined us for a special evening of celebrations that honoured two decades of progress, partnership and impact in sustainability in education.

Highlights



A delegate speaking at the 2024 EAUC Annual Conference. EAUC/Tobie Charlton

Goal 1: Our members will be achieving their ambitious sustainability goals

EAUC annual conference

We were pleased to be joined by a full hall of exhibitors, whose presence plays a vital role in enriching the conference by offering our delegates access to specialist knowledge, sector-relevant services and practical tools that support their work.

2024 EAUC annual conference exhibitors:

- Arup
- Carbon Literacy Project
- Change Agents UK
- City to Sea
- Climate Ambassadors
- ECD Architects
- Future We Want
- Glasdon UK Ltd
- Hazaar
- Imperial
- Jisc
- Keenan Recycling
- Leadership Skills Foundation
- Ridge
- Salix
- StudyLink Tours
- StudyNetZero - Fixterra
- The Energy Consortium
- Turner & Townsend

Thank you to Salix for sponsoring a roundtable discussion exploring decarbonisation in the post-16 education sector.



Highlights



"We were excited to host a roundtable discussion at the 2024 EAUC conference to explore how universities and colleges are pioneering decarbonisation in our sector. It was inspiring to connect with so many organisations that have ambitious targets and innovative projects.

By sharing our experiences, we can collectively tackle the climate crisis. As a sector, we play a crucial role in educating and energising future generations and leading the UK's journey to net zero."

Hayley Bristow-Grant

Programme Manager, Salix

2024 conference exhibitor and sponsor

Goal 1: Our members will be achieving their ambitious sustainability goals

Highlights

Embedding Education for Sustainable Development (ESD)

We supported professionals in the further education and skills sector to meaningfully integrate sustainability into curricula and to promote whole-organisation approaches to sustainability action, through the delivery of the Embedding ESD training course. The course was delivered on behalf of the Education and Training Foundation.



The course has given me the skills I need to work with others across the organisation to impact teaching and learning in a positive way. I have, with others, taken many actions already”

Embedding ESD course participant

Learning and future plans

In 2025, we will review training and development opportunities to identify key needs and areas where we can deliver the most value. To support this work, we have appointed a Membership Training and Development Officer.

During 2024, we also worked with the Education and Training Foundation and our members to develop the first specialist status in [Education for Sustainable Development](#). The professional status will be available to those working in further education in 2025.





Our impact

Goal 2: All publicly funded organisations in the UK and Republic of Ireland will be engaged through our work

Over the past year, we have worked to ensure that we reach as many people and organisations as possible, across the breadth and diversity of the post-16 education sector, regardless of where they are in their sustainability journey.

The following pages highlight the key projects and initiatives we have delivered in 2024 to support the achievement of this goal.



Goal 2: All publicly funded organisations in the UK and ROI will be engaged through our work

Highlights

Growing our community

In 2024, we achieved a **93% educational member renewal rate** and welcomed 24 new educational institutions. Meanwhile, **9,050 people** accessed and benefitted from their EAUC memberships throughout the year.

EAUC Scotland

All colleges and universities in Scotland continue to be engaged with our work.

In 2024, the number of EAUC sector contacts in Scotland **grew by 7% compared to 2023**, reflecting increased engagement with sustainability across a wider range of roles and functions within our member institutions.

Strategic collaboration

We continue to partner with sector bodies, networks, not-for-profit and values-led private sector organisations to support our members, create new solutions and work collaboratively on shared goals. In 2024, we worked with **12 company members** and nearly **200 strategic partners**.



An EAUC staff member speaks to a delegate at the EAUC Scotland conference. EAUC/Gemma McNaught

Goal 2: All publicly funded organisations in the UK and ROI will be engaged through our work

Highlights

2024 Green Gown Awards

We continued to deliver the sector's flagship [Green Gown Awards](#) to recognise sustainability achievements, share effective practice and inspire action.

In the UK and Ireland awards, delivered in partnership with UKRI, we shortlisted **133 projects** from **83 institutions** and granted **43 awards**.

In the International Green Gown Awards sponsored by Allianz Global Investors, we granted **28 awards** to institutions from **14 countries**.



UK Research
and Innovation

Allianz 
Global Investors



Goal 2: All publicly funded organisations in the UK and ROI will be engaged through our work

Highlights

Climate Ambassadors

We have fostered partnerships and collaborations to support engagement throughout our sector.

2024 saw the launch of the Department for Education-funded [Climate Ambassadors](#) programme which matches trained, volunteer climate experts with education settings to develop meaningful climate action plans in nurseries, schools and colleges.

Co-led by EAUC and the University of Reading, we've fostered partnerships and collaborations from across our membership, industry and the wider sustainability and education community to support the delivery of the programme in England. In its first funded year, the programme recruited **860 Climate Ambassadors** and supported **1,142 education settings** with their climate action plans.

Learning and future plans

We recognise the importance of ensuring that everyone in post-16 education can access and benefit from our services, and play a proactive role in advancing sustainability. We have developed a new marketing and communications strategy aimed at expanding our reach and mainstreaming sustainability in our sector.

We're also investing in our digital estate to enhance user experience, accessibility and cyber-security.

Goal 2: All publicly funded organisations in the UK and ROI will be engaged through our work

Impact case study

June Wilson

Estates Maintenance and Sustainability
Coordinator, UHI Perth

“A recent change means my estates role now includes environmental sustainability – a new topic for me. I quickly discovered that this is a vast subject and potentially overwhelming.

EAUC Scotland has provided significant one-to-one support including suggested contacts and inclusive meetings with sustainability professionals.

The EAUC website has been invaluable and is always my first source for authentic and reliable information.

EAUC Scotland has helped me feel encouraged, enthusiastic and more confident as I continue my journey along the sustainability path.

The support has had a wide-reaching impact on my institution. It has helped me to strengthen the sustainability message and there has been a very positive response across the organisation.”

Impact case study



EAUC Scotland has helped me feel encouraged, enthusiastic and more confident as I continue my journey along the sustainability path.”





Our impact

Goal 3: We will provide unparalleled expertise on sustainability in post-16 education

We use our sector reach and insights to ensure our work is evidence-informed, creating impactful resources and sharing data which helps sector stakeholders further promote and embed sustainability.

The following pages highlight the key projects and initiatives we have delivered in 2024 to support the achievement of this goal.



Goal 3: We will provide unparalleled expertise on sustainability in post-16 education

Highlights

Climate Action Roadmap for Colleges

We launched an updated version of the popular [Climate Action Roadmap for Colleges](#) to provide further education organisations with step-by-step support as they progress through their sustainability journeys.

University and College Land for Carbon resources

We published a suite of [University and College Land for Carbon](#) resources to support post-16 education organisations to create woodlands and register for carbon credits. This work was funded by the Environment Agency.

Providing bespoke support

In partnership with SUMS, we worked with 12 institutions to offer [expert sustainability and leadership consultancy support](#) on a bespoke basis. Our associate consultants are from the sector and share their expertise to support other institutions to take action.

Sustainability in college learning and teaching

We published [research](#) highlighting the critical role that colleges in Scotland play in equipping learners with the skills and knowledge needed to build a fairer, more inclusive Scotland that is striving towards a just transition.



Goal 3: We will provide unparalleled expertise on sustainability in post-16 education

Highlights

Globally-connected

We continue to collect, share and draw on global insights, to achieve cross-border impact and address challenges together. To mark COP29, we brought together winners of the International Green Gown Awards and sponsors, Allianz Global Investors, to explore solutions to the lack of diversity in green jobs.

Through the [Race to Zero](#) and the [SDG Accord](#), we collect and report on the international post-16 education sector's progress towards net zero and the UN Sustainable Development Goals (SDGs).

In 2024, **73 new institutions** committed to delivering the SDGs and reporting on progress through the SDG Accord. This brought the total number of signatories to 3,200.

In 2024, **37 new institutions** signed up to the Race to Zero campaign, bringing the total number to 1,236 institutions from 86 countries. Nearly half of these institutions reported having net zero plans and have published net zero target dates.

Promoting sustainability in research and innovation

We worked with UKRI, Wellcome and the wider research and innovation sector in the UK to launch the [Concordat for the Environmental Sustainability of Research and Innovation Practice](#).

77 institutions so far have signed up, agreeing to work individually and collectively to ensure the future design and practice of UK research and innovation is environmentally sustainable.

Supporting the sector

Our Scotland team, as part of the programme funded by the Scottish Funding Council (SFC), published a range of resources to support sector sustainability action, including:

- [The Commuting Survey Guide and Tool](#).
- [Guidance for Scottish colleges and universities on Public Bodies Climate Change Duties reporting](#).
- [The Scottish Funding Register 2024](#).
- [The Biodiversity Strategy and Action Plan guide and template](#).
- [The Sustainability in College Learning and Teaching Research report](#).

Goal 3: We will provide unparalleled expertise on sustainability in post-16 education

Impact case study

Impact case study

Ola Bankole

Head of Sustainability and SCIF Operations Director
London School of Hygiene and Tropical Medicine (LSHTM) and SOAS, University of London

From regional hubs to national advocacy efforts, EAUC provides a range of resources and guidance to enable sustainability professionals to respond to challenges whilst fostering innovation in their organisations.

At LSHTM and the University of London, Ola Bankola is the Head of Sustainability and Operations Director. He oversees all aspects of environmental management and carbon reduction strategies and associated operations. This includes the drive to achieve net zero across all emissions scopes.

He has been a committed member of the EAUC community for nearly 10 years and credits the network as a vital source of learning, expertise and peer validation. Ola says the network has enabled him to draw on evidence-based insights to advance the sustainability agenda at his institution.

“The membership has been very beneficial to my institution, and I would imagine many others, chiefly as a resource hub and by providing a platform for interaction and sharing of best practice approaches across the sector”, Ola said.



“EAUC's can-do pragmatic approach very much aligns with my views.

This has enabled me to develop a multi-faceted approach to negotiation, problem solving and compromise – essential in winning hearts and minds and addressing complex problems like climate change.”

Goal 3: We will provide unparalleled expertise on sustainability in post-16 education

Learning and future plans

We carried out research to understand how our members are approaching equity, diversity and inclusion (EDI). The findings, which we will share with our members later this year, will inform our future practices in this area.

After a brief pause and a period of reflection, we've also decided to revive our broader state of the sector research. Through a member survey followed by analysis and publication of the results, we aim to benchmark progress in the sector and provide a comprehensive view of our sector's evolution. By capturing key trends and data, we'll be better positioned to measure growth, identify opportunities, respond to challenges and adapt our services accordingly.



Judy Ling Wong, Honorary President of the Black Environment Network, delivered a keynote speech at our annual conference on engaging urban populations.



Our impact

Goal 4: The systems and frameworks which shape post-16 education will promote and embed sustainability action

EAUC has long recognised the need for systems change. As part of our new strategy, we're now working to lead this shift, working with sector influencers to ensure sustainability action is enabled, embedded and promoted through the agencies, systems and frameworks that shape our 'business as usual'.

Sustainability can not be an add-on but instead should be a core principle driving policy, funding, regulation and accountability. We're laying the groundwork for this step change.

The following pages highlight the key projects and initiatives we have delivered in 2024 to support the achievement of this goal.



Goal 4: The systems and frameworks which shape post-16 education will promote and embed sustainability action.

Highlights

Advocating for sustainability in professional standards

We brought together over 60 delegates at a landmark symposium at Windsor Castle, building momentum for coordinated action to embed sustainability into professional standards and accreditation across disciplines.

Evidence-led consultations

We submitted evidence-led consultation responses, including to the Department for Education's review of post-16 curriculum and assessment, and Medr's strategic plan.

EAUC Scotland was invited to develop parts of the Scottish Government's draft statutory guidance for public bodies on putting their climate change duties into practice.

Sustainability in the UK Quality Code for Higher Education

We secured the inclusion of sustainability within the revised UK Quality Code for Higher Education, helping ensure providers are supported in, and held accountable for, delivering meaningful sustainability outcomes.

Sustainability in the Subject Benchmark Statements

We worked closely with QAA to ensure sustainability is embedded in the latest tranche of Subject Benchmark Statements, providing expert advice and advocacy to shape disciplinary expectations.

Learning and future plans

This work is still in its infancy but in 2025 we look forward to:

- welcoming a policy and research officer to the team to lead on this work.
- hosting a number of policy development roundtables.
- publishing our evidence base to support our members' policy work.

Equity, diversity and inclusion

Social justice, equity, diversity and inclusion (EDI) is central to our work. We are committed to a programme of activity focused on enhancing our performance as an organisation and identifying opportunities to support the post-16 education sector's EDI work too.

In 2024, as part of this programme of work, we:

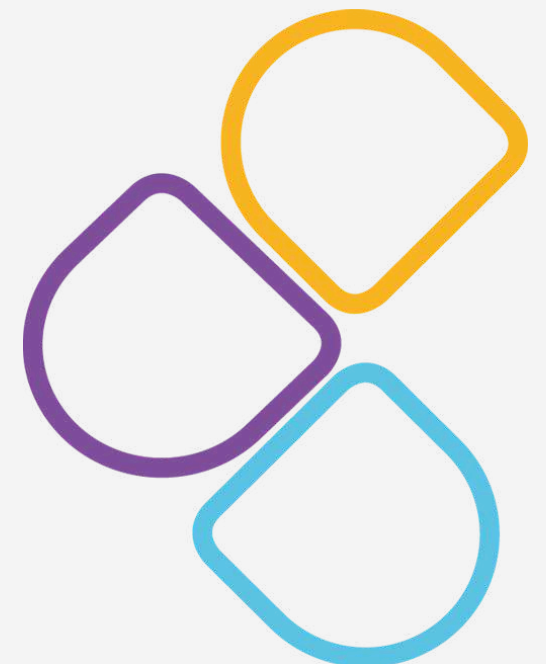
- continued to track and report progress on EDI initiatives through regular staff and board updates and participation in the [RACE Report](#).
- introduced a code of conduct for delegates and participants at our events, making explicit what we expect of people to ensure we're creating an accessible, inclusive environment for all delegates.

- continued to be a Level 1 Disability Confident organisation.
- as our staff team is currently under-representative of people of colour and disabled people, when we have vacancies, we continued with our opt-in guaranteed interview scheme for candidates who declare a disability and/or are a person of colour and meet the essential criteria of the role profile.
- introduced mental health first aid training for line managers and team members.
- joined the [Diverse Sustainability Initiative](#) to engage with broader networks and support.

Learning and future plans

Next year, we will focus our efforts on:

- introducing equality impact assessments in our project and event planning processes.
- reviewing and updating our policy portfolio.
- using data gained through our member-facing research to enhance our member offer to better support EDI work across the sector.



Our carbon impact

In line with our vision and aims, we are committed to minimising, monitoring and reporting our environmental impact, including our carbon footprint.

In 2024, our total emissions rose by 8% to 155 tonnes of CO₂. This increase is primarily attributed to greater organisational activity, including expanded communication services, more domestic travel and a growth in staff—from 12.03 to 13.25 full-time equivalents (FTEs).

Despite the overall rise, our average emissions per FTE decreased by 2% compared to 2023, now standing at 11,678 kg CO₂. As a home-based organisation, we used the [Sustainable Scotland Network Reporting Guidance](#) to estimate staff energy use based on home-working hours, and included domestic water use using 2024 Defra conversion factors.

Figure 1: 2023 vs. 2024 overall emissions

Year	Staff (FTE)	Total carbon emissions (kgCO ₂)	Carbon emissions per FTE (kgCO ₂ /FTE)	Income per annum £	Carbon emissions per unit of income (kgCO ₂ /£)
2023	12.03	143,373	11,918	925,469	0.15
2024	13.25	154,752	11,678	1,112,867	0.14
% increase/decrease	10.00%	8.00%	-2.00%	20.00%	-10.00%

Figure 2: Breakdown of our carbon in 2024

Sources of carbon		KgCO ₂	%
Scope 2*		42,774	28%
Scope 3*		111,978	72%
	Travel	2,315	2%
	Supply chain	109,646	98%
	Water	17	0%
Total		154,752	100%

*Scopes

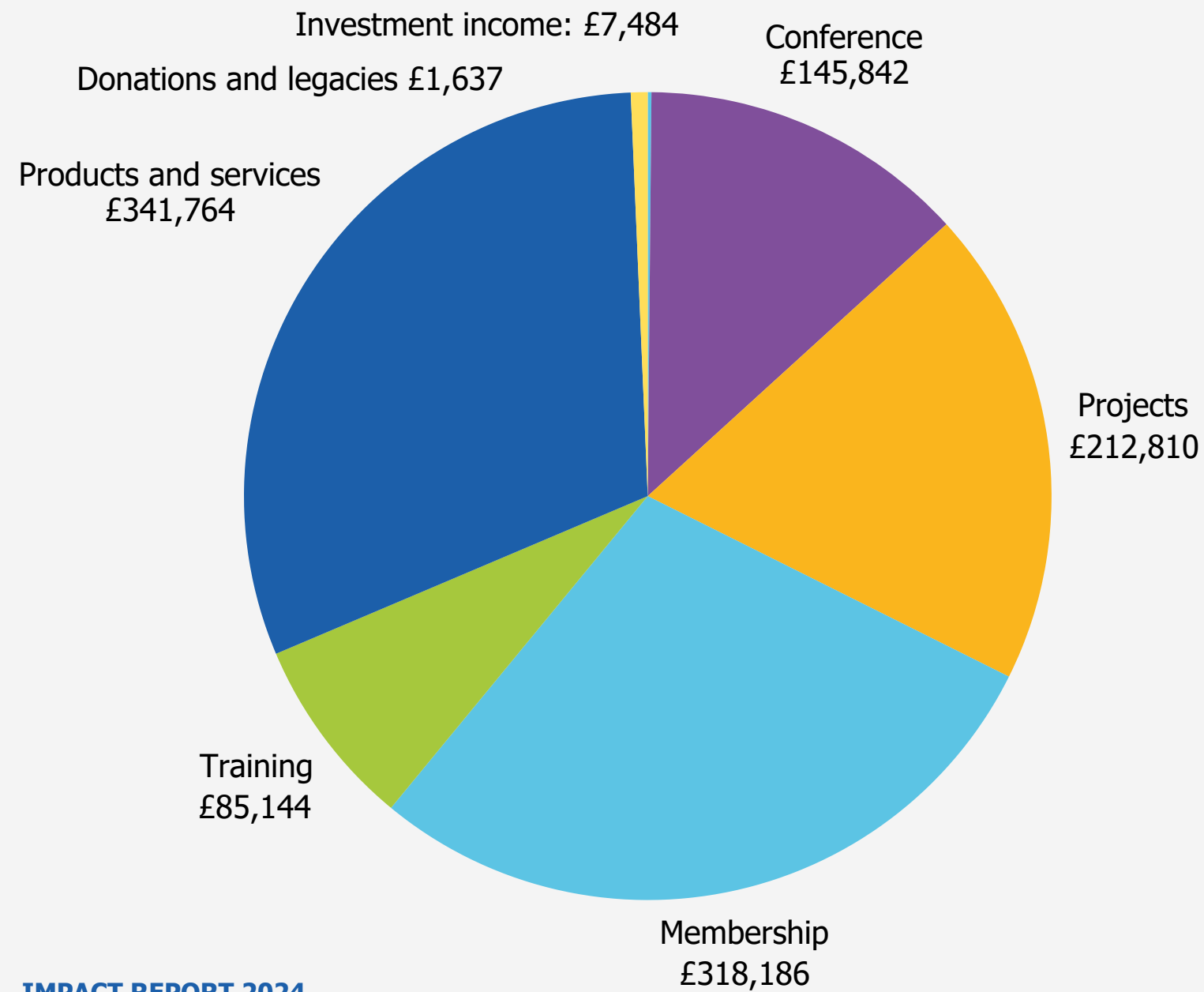
Scope 1: We are a home-based organisation so we do not have any direct scope 1 emissions.

Scope 2: We calculate our staff heating, electricity and lighting use based on home-working calculations

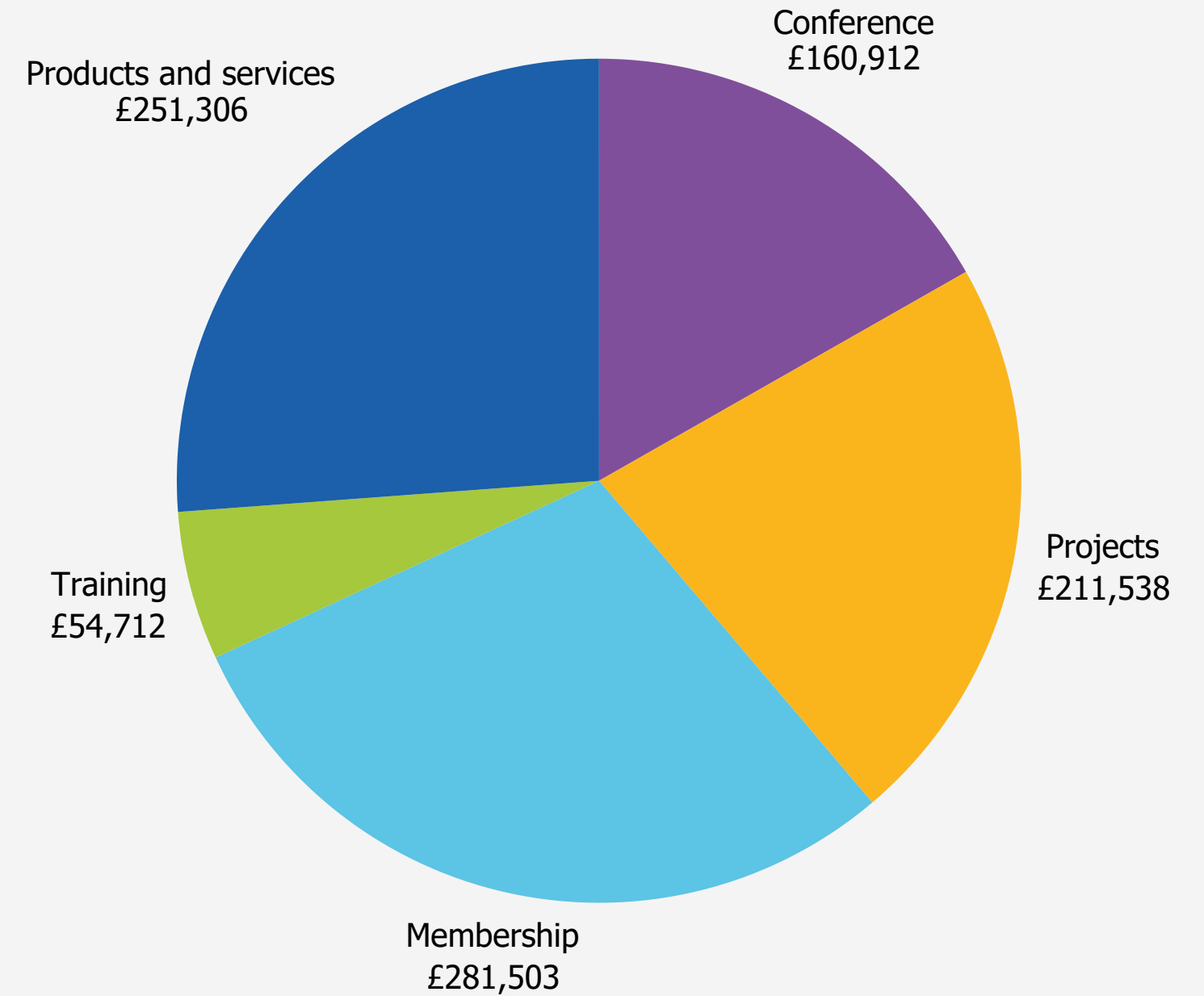
Scope 3: We calculate our travel (staff and board), our water use (based on home-working calculations) and our supply chain emissions (based on the HESCET method).

Our finances

Income: £1,112,867



Expenditure: £959,971



Financial review

During the period of 1 January to 31 December 2024 we made an overall surplus of £152,896 (2023: £101,610), with an unrestricted surplus of £153,984 (2023: £94,326) and a restricted surplus of -£1,088 (2023: £7,284).

Our membership income increased from £278,605 to £318,186 which reflects the growth in our membership.

As we returned to face-to-face events in 2024, such as our annual conference and leadership lab, our training income increased to £85,144 (2023: £21,410).

Our expenditure also increased, in line with the income increases such as training and products and services.

We received funds from the Scottish Funding Council, Department for Education and the final instalment from the Environment Agency. Restricted funds made up 23% of our income.

We are pleased to announce that the Scottish Funding Council is continuing to fund our programme in Scotland for a further 18 month period in 2025. This allows us to continue and further develop our support and leadership for the sector in Scotland.

Future plans

As per our new strategy, we are investing our reserves in our people and practices.

We are investing in rationalising and modernising our digital estate to ensure we reduce our security vulnerability as well as improving the member experience.

We have also expanded our team to include a policy and research officer to help us achieve our goals. We have also invested in staff learning and development.

Our healthy reserves means that we can invest in the right skills and insights to deliver our new strategy.

Our staff and board of trustees

At EAUC, we strive to make our community a welcoming, caring and ambitious one for everyone.

Our aim is to create a 'high performance, high wellbeing' culture for our staff and those we work with, creating an environment where people in our community can achieve their personal and professional goals.

We'd like to take this opportunity to thank everyone who contributed to EAUC in 2024.

Thank to you Natalie Rees and Claire de la Motte for their valuable contributions. We wish them all the best as they moved on to new opportunities during the year.

Staff members

- **Charlotte Bonner**, Chief Executive
- **Aunee Dear**, Administrative Support Officer
- **Jane Dickson**, Climate Ambassadors Partnerships Manager
- **Lara Fahey**, Scotland Project Officer
- **Fiona Goodwin**, Deputy Chief Executive
- **Rory Hill**, Sustainability Project Manager
- **Tove Hubbard**, Sustainability Programme Manager
- **Claire Mitchell**, Member Engagement Officer
- **Kathrin Möbius**, Sustainability in Learning and Teaching Project Officer
- **Jenny Nguyen**, Carbon Project Officer
- **Marta Rozynska-Sanha**, Finance Officer
- **Alice Smith**, Communications and Networks Officer
- **Colleen Tait**, Marketing and Communications Manager
- **Matt Woodthorpe**, Scotland Programme Manager

Trustees

- **Aida Berhamovic**
- **Charlotte Bonner**
- **Jennifer Boyer**
- **Jon Buglass** (appointed July 2024)
- **Billy Currie** (appointed March 2024)
- **Dr Louise Ellis**
- **Laurence Frewin**, Co-Chair
- **Professor Neil Glasser**
- **Tsz Lok (Joy) Lam**
- **Sara Lynch**
- **Professor Ian Montgomery**
- **Professor Zoe Robinson**, Co-Chair
- **Sian Thomas**

Thank you to Professor Eunice Simmons and Christine Calder whose board terms finished in 2024.



EAUC20YEARS



EAUC - The Environmental Association for Universities and Colleges
Registered company number: 05183502
Registered charity number: 1106172
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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE ENVIRONMENTAL ASSOCIATION
FOR UNIVERSITIES AND COLLEGES**

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 December 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are as follows:

- To promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment and the prudent use of natural resources, particularly by and in relation to universities and colleges.
- To advance the education of the public, and in particular those attending or working in universities and colleges, in all aspects of sustainable development and the preservation, conservation and protection of the environment.
- To promote research into all aspects of sustainable development and the preservation, conservation and protection of the environment, particularly in relation to universities and colleges, provided that the useful results of such research are disseminated to the public.

The strategies employed to achieve the charity's objectives include the following:

- The provision of training events and conferences.
- The provision of advice and support in integrating environmental and sustainability good practice through discussion networks and guidance materials.
- The promotion of strategic partnerships within the sector.
- The promotion of research and the dissemination of good practice through projects.

Significant activities

The previous section outlines the significant activities undertaken during the year.

Public benefit

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of the charity continues to be the promotion, education and research of all aspects of sustainable development in order to preserve, conserve and protect the environment.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRATEGIC REPORT

Achievement and performance

Charitable activities

How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance on public benefit and fee charging.

All of our charitable activities focus on our ability to promote, educate and research all aspects of sustainable development in order to preserve, conserve and protect the environment.

Key achievements and successes during the period

During the year ended 31 December 2024 all of the activities undertaken by the charity continued to meet the charity's objectives.

Financial review

Financial position

During the year ended 31 December 2024 the charity made an overall surplus of £152,896 (2023: overall surplus of £101,610) with an unrestricted surplus of £153,984 (2023: unrestricted surplus of £94,326).

Principal funding sources

The income of the charity principally consists of membership fees, event fees and sponsorship from our members and partners. Restricted income is from the Scottish Funding Council.

Investment policy and objectives

As per the terms of the charity's Memorandum of Association the charity has the power to invest in any way the trustees wish.

Reserves policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £72,281 to cover 2 months operational costs (2023: £51,569). There are sufficient funds for this. The trustees have this under constant review and will take steps to monitor this, subject to changes in the charity's operations.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRATEGIC REPORT

Principal risks and uncertainties

The Board of Trustees has responsibility for ensuring that there are effective risk management and systems of internal control in place to manage the charity's major risks and to support the achievement of our strategic objectives.

The principal risks to the charity and how these are managed are set out below.

Risk - financial performance and sustainability

Risk concerning financial performance and sustainability includes any significant reduction in fundraising due to economic conditions. This risks undermining our ability to meet the needs of our users and to meet our strategic aims.

Risk concerning financial performance and sustainability is managed by the holding of reserves and a regular review of charity reserves. Senior management and the Board of Trustees also regularly review and scrutinise the charity's short and medium-term financial position.

Risk - information security

Risk concerning information security includes serious data protection or security failure which may result in legal and contractual issues, reputational damage and potential fines and loss of income.

Risk concerning information security is managed by having a structure in place for Data Protection Act (DPA) monitoring and compliance and by the routine testing of IT systems to identify any security weaknesses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 June 2018. The company was incorporated on 19 July 2004 and was registered as a charity on 4 October 2018 with the Charity Commission. On 6 April 2006 all assets and charitable activities of the unincorporated EAUC Association were transferred to the charity,

The members of the company are those universities, colleges or learning and skills sector providers, referred to as Educational Members, subscribing to the EAUC and totalled 285 at 31 December 2024 (2023: 277).

In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per full member of the charity.

A copy of the charity's Articles of Association can be found at http://www.eauc.org.uk/eauc_governance.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Educational Members will at each AGM appoint up to nine individuals to act as trustees. The Chief Executive Officer of the charity shall serve as an ex-officio trustee for so long as they are employed. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed.

The Board of Trustees have the power at any time to appoint any person who is willing to act as a trustee, either to fill a vacancy or as an addition to the existing Board, but the total number of trustees shall not exceed any maximum number fixed in accordance with the Articles. Any trustee so appointed shall hold office only until the next AGM following appointment and then shall be considered for re-election.

Individuals are appointed as Branch Convenors, as required, with the consent of the Board and are Branch trustees of the charity while they continue to hold office as Branch Convenor. Branch trustees are members of the Board.

Organisational structure

The Board of Trustees, which can have up to nine members and such number of Branch Trustees as required, administers the charity. The Board meets quarterly. The day-to-day organisation and running of the charity is undertaken by the Chief Executive Officer, Ms C L Bonner, who was appointed by the trustees. Clear action planning, reporting and authorisation channels have been set.

Decision making

The charity has a financial policy which is reviewed annually by the Board of Trustees.

Goods and services within the Board-approved annual EAUC budget or specific project budgets can be purchased with approval of the relevant budget holder.

If any line within the budget overspends by 10% the Audit sub-committee should be notified and will investigate and report to the Board as necessary.

For purchases under the value of £10,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Chief Executive Officer.

For purchases between the value of £10,000 to £50,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Audit sub-committee.

For purchases over the value of £50,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Board.

Induction and training of new trustees

Trustees for this period have been formally inducted. A formal induction and training pack has been developed and all trustees have received this.

Key management remuneration

The charity's People and Performance sub-committee annually reviews the salary of the Chief Executive Officer and provide recommendations for the Board's approval.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced which are reviewed by the charity's Audit sub-committee and the Board of Trustees on a quarterly basis so that the necessary steps are taken to monitor/lessen these risks. Risks were reviewed post-pandemic to assess impacts and take any necessary action.

Fundraising

Only a small proportion of the charity's income comes from voluntary donations from our supporters.

The charity's Board of Trustees is deeply committed to building relationships and trust with our supporters and is committed to the strengthening of oversight and assurance concerning our fundraising programmes and in ensuring compliance and best practice in these areas.

We continue to be committed to addressing any expression of dissatisfaction on the part of our supporters and to examining ways to improve the levels of our service to them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05183502 (England and Wales)

Registered Charity number

1106172

Registered office

19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Trustees

C L Bonner
C Calder (resigned 28.3.24)
L A Ellis
L E Frewin
N F Glasser
S Lynch
Z P Robinson
E A Simmons (resigned 16.7.24)
A Berhamovic
J E Boyer
W J Currie (appointed 28.3.24)
J Buglass (appointed 16.7.24)
T L Lam
J A I Montgomery
S Thomas

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

F L Goodwin

Senior Statutory Auditor

James Cruse ACA, FCCA

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Bankers

The Co-operative Bank
PO Box 250
Delf House
Southway
Wigan
WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Environmental Association for Universities and Colleges for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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;
- state whether applicable 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 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 15 July 2025 and signed on the board's behalf by:



Z P Robinson - Trustee

Opinion

We have audited the financial statements of The Environmental Association for Universities and Colleges (the 'charitable company') for the year ended 31 December 2024 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland';
- 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 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 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.

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 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; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud.
- Reviewing minutes of meetings of those charged with governance.
- Assessing the extent of compliance with those laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 MEMBERS OF
THE ENVIRONMENTAL ASSOCIATION
FOR UNIVERSITIES AND COLLEGES**

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 charitable company's members 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.



James Cruse ACA, FCCA (Senior Statutory Auditor)
for and on behalf of J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

15 July 2025

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,637	-	1,637	1,114
Charitable activities					
Conference	5	129,542	16,300	145,842	159,429
Projects		45,997	166,813	212,810	277,892
Membership		318,186	-	318,186	278,605
Training		79,139	6,005	85,144	21,410
Products and services		278,440	63,324	341,764	183,739
Investment income		7,484	-	7,484	3,278
Total		860,425	252,442	1,112,867	925,467
EXPENDITURE ON					
Charitable activities					
Conference	6	152,652	8,260	160,912	149,192
Projects		25,606	185,932	211,538	322,721
Membership		281,503	-	281,503	210,614
Training		53,745	967	54,712	26,432
Products and services		192,935	58,371	251,306	114,898
Total		706,441	253,530	959,971	823,857
NET INCOME/(EXPENDITURE)		153,984	(1,088)	152,896	101,610
RECONCILIATION OF FUNDS					
Total funds brought forward		387,326	50,627	437,953	336,343
TOTAL FUNDS CARRIED FORWARD		541,310	49,539	590,849	437,953

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets		18,000	-	18,000	-
Tangible assets		1,500	-	1,500	-
		<u>19,500</u>	-	<u>19,500</u>	-
CURRENT ASSETS					
Debtors		170,773	-	170,773	110,515
Cash at bank		<u>730,596</u>	<u>49,539</u>	<u>780,135</u>	<u>671,865</u>
		901,369	49,539	950,908	782,380
CREDITORS					
Amounts falling due within one year		(379,559)	-	(379,559)	(344,427)
		<u>521,810</u>	<u>49,539</u>	<u>571,349</u>	<u>437,953</u>
NET CURRENT ASSETS					
		541,310	49,539	590,849	437,953
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>541,310</u>	<u>49,539</u>	<u>590,849</u>	<u>437,953</u>
NET ASSETS					
		<u>541,310</u>	<u>49,539</u>	<u>590,849</u>	<u>437,953</u>
FUNDS					
Unrestricted funds	18			541,310	387,326
Restricted funds				<u>49,539</u>	<u>50,627</u>
TOTAL FUNDS					
				<u>590,849</u>	<u>437,953</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2025 and were signed on its behalf by:



Z P Robinson - Trustee

The notes form part of these financial statements

THE ENVIRONMENTAL ASSOCIATION
FOR UNIVERSITIES AND COLLEGES

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

Notes	2024 £	2023 £
Cash flows from operating activities		
Cash generated from operations	<u>120,286</u>	<u>40,753</u>
Net cash provided by operating activities	<u>120,286</u>	<u>40,753</u>
Cash flows from investing activities		
Purchase of intangible fixed assets	(18,000)	-
Purchase of tangible fixed assets	(1,500)	-
Interest received	<u>7,484</u>	<u>3,278</u>
Net cash (used in)/provided by investing activities	<u>(12,016)</u>	<u>3,278</u>
Change in cash and cash equivalents in the reporting period	108,270	44,031
Cash and cash equivalents at the beginning of the reporting period	<u>671,865</u>	<u>627,834</u>
Cash and cash equivalents at the end of the reporting period	<u>780,135</u>	<u>671,865</u>

The notes form part of these financial statements

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	152,896	101,610
Adjustments for:		
Interest received	(7,484)	(3,278)
Increase in debtors	(60,258)	(7,632)
Increase/(decrease) in creditors	<u>35,132</u>	<u>(49,947)</u>
Net cash provided by operations	<u>120,286</u>	<u>40,753</u>

ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	<u>671,865</u>	<u>108,270</u>	<u>780,135</u>
	<u>671,865</u>	<u>108,270</u>	<u>780,135</u>
Total	<u>671,865</u>	<u>108,270</u>	<u>780,135</u>

The notes form part of these financial statements

ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

General information

The Environmental Association for Universities and Colleges (EAUC) is a charity incorporated in England and Wales. The address of EAUC's registered office is 19 Highfield Road, Edgbaston, Birmingham, B15 3BH.

Accounting convention

The financial statements of EAUC, 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 United Kingdom 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", the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared using the historic cost convention and are presented in sterling which is the functional currency of EAUC, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

COMPANY STATUS

EAUC is a company limited by guarantee.

The members of the charitable company are universities, colleges or learning and skills sector providers referred to as Educational Members who subscribe to the EAUC and which totalled 285 as at 31 December 2024 (2023: 277).

In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

GOING CONCERN

The financial statements have been prepared on a going concern basis as, at the time of approving the financial statements, the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

INCOME

All income is recognised in the Statement of Financial Activities once EAUC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Membership and other income received in advance is deferred until the criteria for income recognition are met.

Income from government and other grants is recognised when EAUC has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by EAUC which is normally upon notification of the interest paid or payable by the bank.

ACCOUNTING POLICIES - continued

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing EAUC 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.

It is categorised under the following headings:

- Expenditure on charitable activities.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are those functions that assist with the work of EAUC but do not directly represent charitable activities undertaken by EAUC. Support costs include office costs, finance, personnel, payroll and other administrative costs which support EAUC's projects, programmes and activities.

Governance costs represent costs incurred in connection with compliance and constitutional and statutory requirements.

ALLOCATION AND APPORTIONMENT OF COSTS

All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource.

These costs have been allocated between the categories of expenditure on charitable activities.

The bases on which support costs have been allocated are set out in note 8 to the financial statements.

INTANGIBLE AND TANGIBLE FIXED ASSETS

Intangible and tangible fixed assets costing £1,000 or more are initially measured at cost and subsequently measured at cost or valuation, net of amortisation/depreciation and any impairment losses.

Cost is defined as purchase cost less any residual value.

Amortisation/depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	100% on cost
Computer software	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

TAXATION

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

ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts, Bank overdrafts are shown within borrowings in current liabilities,

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

EMPLOYEE BENEFITS

The costs of short-term employee benefits are recognised as a liability and an expense unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in period in which the employee's services are received. Termination benefits are recognised immediately as an expense when EAUC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

PROVISIONS

Provisions are recognised when EAUC has a legal or constructive present obligation as a result of a past event, it is probable that EAUC will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it relates.

FUND ACCOUNTING

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

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

Further explanations 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.

FINANCIAL INSTRUMENTS

Financial instruments are recognised in EAUC's Balance Sheet when EAUC 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.

ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs are subsequently carried at amortised cost using the effective interest rate method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when EAUC's contractual obligations expire or are discharged or cancelled.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of EAUC's accounting policies, the trustees 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 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 following is a key source of estimation uncertainty.

Expenditure allocations: expenditure is apportioned where it relates to more than one cost category.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and gifts	<u>1,637</u>	<u>1,114</u>

INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	<u>7,484</u>	<u>3,278</u>

INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
Activity	£	£
Conference & sponsorship fees	145,842	159,429
Grants receivable	212,810	224,696
Products & services fees	-	53,196
Educational & company membership fees	318,186	278,605
Training fees	53,219	21,410
Products & services fees	31,925	-
Conference & sponsorship fees	-	12,449
Products & services fees	294,273	149,401
SUMS consultancy income	47,491	21,889
	<u>1,103,746</u>	<u>921,075</u>

Grants received, included in the above, are as follows:

	2024	2023
Accelerating Action and Leadership (SFC) grant	16,626	28,168
Natural Environment Investment Readiness Fund grant	23,569	49,528
Climate Ambassadors grant	25,615	-
Environmental sustainability and net zero (SFC) grant	<u>147,000</u>	<u>147,000</u>
	<u>212,810</u>	<u>224,696</u>

CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Conference	83,205	77,707	160,912
Projects	185,932	25,606	211,538
Membership	-	281,503	281,503
Training	31,277	23,435	54,712
Products and services	<u>201,775</u>	<u>49,531</u>	<u>251,306</u>
	<u>502,189</u>	<u>457,782</u>	<u>959,971</u>

DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	211,566	255,526
Conference expenses	83,205	81,614
Project expenses	28,954	49,845
Training expenses	31,277	16,242
Products and services expenses	<u>147,187</u>	<u>80,930</u>
	<u>502,189</u>	<u>484,157</u>

SUPPORT COSTS

	Support costs £	Governance costs £	Totals £
Conference	75,264	2,443	77,707
Projects	23,977	1,629	25,606
Membership	271,402	10,101	281,503
Training	22,946	489	23,435
Products and services	<u>47,901</u>	<u>1,630</u>	<u>49,531</u>
	<u>441,490</u>	<u>16,292</u>	<u>457,782</u>

SUPPORT COSTS - continued

Basis of allocation - support costs

	2024	2023
Staff costs	Staff time	Staff time
Travel and subsistence	Staff time and actual	Staff time and actual
Marketing and printing	Staff time and actual	Staff time and actual
Website and computer costs	Staff time and actual	Staff time and actual
Insurance costs	Staff time and actual	Staff time and actual
Bank charges	Staff time	Staff time
Sundry and office expenses	Staff time	Staff time

Basis of allocation -governance costs

	2024	2023
Audit fee	Actual	Actual
Legal and professional	Actual	Actual
Sundry and office expenses	Actual	Actual

Support costs, included in the above, are as follows:

SUPPORT COSTS

	Conference	Projects	Membership
	£	£	£
Wages	53,595	27,550	188,801
Social security	5,170	2,702	18,341
Pensions	6,947	3,634	24,776
Travel and subsistence	2,162	1,441	8,934
Marketing and printing	1,010	673	4,173
Website and computer costs	738	493	3,055
Insurance costs	1,881	1,253	7,772
Bank charges	228	152	946
Sundry and office expenses	2,653	(14,509)	10,961
Recruitment fees	880	588	3,643
	<u>75,264</u>	<u>23,977</u>	<u>271,402</u>

SUPPORT COSTS - continued

			2024	2023
	Training	Products and services	Total activities	Total activities
	£	£	£	£
Wages	17,332	33,750	321,028	232,012
Social security	1,520	3,373	31,106	25,167
Pensions	2,184	4,408	41,949	35,039
Travel and subsistence	432	1,441	14,410	9,234
Marketing and printing	202	673	6,731	2,804
Website and computer costs	148	493	4,927	2,784
Insurance costs	376	1,253	12,535	10,664
Bank charges	46	153	1,525	1,480
Sundry and office expenses	530	1,769	1,404	4,072
Recruitment fees	176	588	5,875	-
	<u>22,946</u>	<u>47,901</u>	<u>441,490</u>	<u>323,256</u>

GOVERNANCE COSTS

		Conference	Projects	Membership
		£	£	£
Auditors' remuneration		735	490	3,038
Legal and professional		1,113	742	4,604
Travel and subsistence		<u>595</u>	<u>397</u>	<u>2,459</u>
		<u>2,443</u>	<u>1,629</u>	<u>10,101</u>
			2024	2023
	Training	Products and services	Total activities	Total activities
	£	£	£	£
Auditors' remuneration	147	490	4,900	4,800
Legal and professional	223	743	7,425	6,245
Travel and subsistence	<u>119</u>	<u>397</u>	<u>3,967</u>	<u>5,399</u>
	<u>489</u>	<u>1,630</u>	<u>16,292</u>	<u>16,444</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	4,900	4,800
Operating lease charges	<u>1,021</u>	<u>5,145</u>

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

C L Bonner

During the year ended 31 December 2024 C L Bonner served as an employee and trustee of EAUC.

During the year ended 31 December 2024 C L Bonner received remuneration amounting to £72,603 (2023: £59,814). This was paid directly by EAUC. This amount was payable for their staff role and not in respect of services provided as a trustee.

C L Bonner also participated in EAUC's pension scheme and during the year ended 31 December 2024 employer pension contributions amounted to £9,066 (2023: £7,477).

TRUSTEES' EXPENSES

During the year ended 31 December 2024 a total of £133 (2023: £801) was reimbursed to 2 trustees (2023: 5 trustees) for directly incurred travel expenses.

STAFF COSTS

	2024	2023
	£	£
Wages and salaries	497,213	451,502
Social security costs	46,066	40,469
Other pension costs	<u>62,370</u>	<u>55,773</u>
	<u>605,649</u>	<u>547,744</u>

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

	2024	2023
Permanent staff	8	8
Temporary staff	<u>6</u>	<u>5</u>
	<u>14</u>	<u>13</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

£70,001 - £80,000	2024	2023
	<u>1</u>	<u>-</u>

COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,114	-	1,114
Charitable activities			
Conference	147,659	11,770	159,429
Projects	-	277,892	277,892
Membership	278,605	-	278,605
Training	20,130	1,280	21,410
Products and services	178,651	5,088	183,739
Investment income	<u>3,278</u>	<u>-</u>	<u>3,278</u>
Total	<u>629,437</u>	<u>296,030</u>	<u>925,467</u>
EXPENDITURE ON			
Charitable activities			
Conference	149,192	-	149,192
Projects	33,975	288,746	322,721
Membership	210,614	-	210,614
Training	26,432	-	26,432
Products and services	<u>114,898</u>	<u>-</u>	<u>114,898</u>
Total	<u>535,111</u>	<u>288,746</u>	<u>823,857</u>
NET INCOME	94,326	7,284	101,610
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>293,000</u>	<u>43,343</u>	<u>336,343</u>
TOTAL FUNDS CARRIED FORWARD	<u>387,326</u>	<u>50,627</u>	<u>437,953</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

INTANGIBLE FIXED ASSETS

Computer
software
£

COST

Additions

18,000

NET BOOK VALUE

At 31 December 2024

18,000

At 31 December 2023

-

TANGIBLE FIXED ASSETS

Plant and
equipment
£

COST

Additions

1,500

NET BOOK VALUE

At 31 December 2024

1,500

At 31 December 2023

-

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2024

2023

£

£

Trade debtors

85,363

58,989

Prepayments and accrued income

85,410

51,526

170,773

110,515

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	19,798	2,519
Social security and other taxes	12,869	11,863
VAT	17,168	18,644
Other creditors	-	7,155
Accruals and deferred income	<u>329,724</u>	<u>304,246</u>
	<u>379,559</u>	<u>344,427</u>

DEFERRED INCOME

Deferred income included in the financial statements is as follows:

	£
Deferred income at 1 January 2024	281,831
Deferred during the year	302,390
Amounts released from previous years	<u>(281,831)</u>
Deferred income at 31 December 2024	<u>302,390</u>

Deferred income is comprised of the following items:

	2024	2023
	£	£
<u>Unrestricted funds</u>		
Membership income received in advance	241,665	231,696
Training income received in advance	-	3,110
Products and services income received in advance	<u>40,343</u>	<u>30,400</u>
	282,008	271,506
Grant income for projects	<u>20,382</u>	<u>16,625</u>
Deferred income at 31 December	<u>302,390</u>	<u>281,831</u>

Deferred income represents grant and other monies received in advance of specific projects where conditions are applied and have been deferred in order to comply properly with the conditions under which these monies have been received.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	1,429	1,021
Between one and five years	<u>-</u>	<u>1,429</u>
	<u><u>1,429</u></u>	<u><u>2,450</u></u>

MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	387,326	153,984	-	541,310
Restricted funds				
Conference fund	15,261	8,041	-	23,302
Projects fund	14,702	(19,119)	4,417	-
Training fund	11,455	5,038	-	16,493
Products and services fund	<u>9,209</u>	<u>4,952</u>	<u>(4,417)</u>	<u>9,744</u>
	<u>50,627</u>	<u>(1,088)</u>	<u>-49,539</u>	<u>-</u>
TOTAL FUNDS	<u><u>437,953</u></u>	<u><u>152,896</u></u>	<u><u>-</u></u>	<u><u>590,849</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	860,425	(706,441)	153,984
Restricted funds			
Conference fund	16,301	(8,260)	8,041
Projects fund	166,813	(185,932)	(19,119)
Training fund	6,005	(967)	5,038
Products and services fund	<u>63,323</u>	<u>(58,371)</u>	<u>4,952</u>
	<u>252,442</u>	<u>(253,530)</u>	<u>(1,088)</u>
TOTAL FUNDS	<u><u>1,112,867</u></u>	<u><u>(959,971)</u></u>	<u><u>152,896</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	293,000	94,326	-	387,326
Restricted funds				
Conference fund	3,491	11,770	-	15,261
Projects fund	(23,049)	(10,853)	48,604	14,702
Training fund	10,175	1,280	-	11,455
Products and services fund	<u>52,726</u>	<u>5,087</u>	<u>(48,604)</u>	<u>9,209</u>
	<u>43,343</u>	<u>7,284</u>	<u>-</u>	<u>50,627</u>
TOTAL FUNDS	<u><u>336,343</u></u>	<u><u>101,610</u></u>	<u><u>-</u></u>	<u><u>437,953</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	629,437	(535,111)	94,326
Restricted funds			
Conference fund	11,770	-	11,770
Projects fund	277,893	(288,746)	(10,853)
Training fund	1,280	-	1,280
Products and services fund	<u>5,087</u>	<u>-</u>	<u>5,087</u>
	<u>296,030</u>	<u>(288,746)</u>	<u>7,284</u>
TOTAL FUNDS	<u><u>925,467</u></u>	<u><u>(823,857)</u></u>	<u><u>101,610</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	293,000	248,310	-	541,310
Restricted funds				
Conference fund	3,491	19,811	-	23,302
Projects fund	(23,049)	(29,972)	53,021	-
Training fund	10,175	6,318	-	16,493
Products and services fund	<u>52,726</u>	<u>10,039</u>	<u>(53,021)</u>	<u>9,744</u>
	<u>43,343</u>	<u>6,196</u>	<u>-</u>	<u>49,539</u>
TOTAL FUNDS	<u>336,343</u>	<u>254,506</u>	<u>-</u>	<u>590,849</u>

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	1,489,862	(1,241,552)	248,310
Restricted funds			
Conference fund	28,071	(8,260)	19,811
Projects fund	444,706	(474,678)	(29,972)
Training fund	7,285	(967)	6,318
Products and services fund	<u>68,410</u>	<u>(58,371)</u>	<u>10,039</u>
	<u>548,472</u>	<u>(542,276)</u>	<u>6,196</u>
TOTAL FUNDS	<u>2,038,334</u>	<u>(1,783,828)</u>	<u>254,506</u>

Purpose of Unrestricted Funds

General fund

This fund represents the free funds of EAUC that are not designated for particular purposes.

Purpose of Restricted Funds - Projects fund

This fund represents externally funded projects from the AAL programme which aims to accelerate actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this fund also represents funds generated in addition to grant funding which are restricted in their use to project expenditure.

MOVEMENT IN FUNDS - continued

Purpose of Restricted Funds -

Conference fund, Training fund, Products and services fund

The following restricted funds represent income generated from specific activities which are linked to EAUC's externally funded projects. As such the use of income concerning these funds is restricted to these projects.

Conference fund

This fund represents the Annual Conference in Scotland, as part of the SFC project, to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

Training fund

This fund represents EAUC training events in Scotland, as part of the SFC project, to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

Products and services fund

This fund represents services provided under the SFC project to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

TRANSFERS BETWEEN FUNDS

Transfers between funds as at 31 December 2024 represent movements between EAUC's General fund and certain individual restricted funds.

EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes was £62,369 (2023: £55,773).

RELATED PARTY DISCLOSURES

There were no disclosable related party transactions during the year ended 31 December 2024 (2023: none) other than trustee's remuneration and expenses as disclosed in note 10 to the financial statements.

THE ENVIRONMENTAL ASSOCIATION FOR UNIVERSITIES AND COLLEGES

England & Wales - Charity number 1106172

Accounts

Annual Report 2023



EAUC
The Environmental Association for Universities and Colleges
Registered Company Number 05183502
Registered Charity Number 1106172

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Message from our CEO and Co-Chairs

2023 marked considerable change for EAUC. We saw the departure of some longstanding members of staff and board members, welcomed our new CEO, have grown our overall headcount, and can look back and celebrate some significant achievements, which are highlighted in this annual report. Despite our modest size, we continue to deliver an impressive breadth and volume of work, oft cited as ‘punching above our weight’.

This year, we have focused on extensive listening, deep reflection, and collaborative enquiry about who we are, what we do, and the impact we create. This work has shaped our new strategy set to launch in 2024. Change is afoot, and we are poised to navigate it with confidence and clarity.

Throughout the year, we celebrated the milestones that have become staples in our calendar. The Green Gown Awards, both in the UK and internationally, once again highlighted some of the most innovative and impactful people and initiatives across our sector.

Our annual conference in Bath brought together a diverse group of stakeholders, fostering dialogue and collaboration to drive climate and broader sustainability solutions.

In addition to these established events, we have initiated several new projects and forged closer relationships with policymakers and funders. Our work with the Department for Education, the Scottish Funding Council, and other key partners has been instrumental in affecting change both on the ground and within the systems and frameworks that shape our sector.

We recognise the significant challenges faced across the post-16 education sector. We know that political change is likely in the coming year. EAUC’s biggest asset is our network. We’re a convenor. We know we’re not going to solve the sustainability challenges we face alone but we absolutely have it within our power to navigate the ever-changing landscape in which we work with a deep-rooted commitment to our vision: a post-16 education system that places sustainability at its heart.

Thank you for being a part of this vital work and for joining us in the next chapter of our journey.



Charlotte Bonner
CEO



Laurence Frewin
Co-Chair



Professor Zoe Robinson
Co-Chair

Our Strategy

EAUC is the environmental and sustainability champion within Further and Higher Education in the UK and Ireland. Our passion is to create a world with sustainability at its heart. That's our vision - we exist to lead and empower the post-16 education sector to make sustainability 'just good business'.

EAUC is a not-for-profit, member based charity run by members for members. From starting out as a voluntary organisation in 1996, we have grown to represent over 2 million students and nearly 400,000 staff, with a spending budget of over £25 billion. We help leaders, academics and other professionals to drive sustainability into the heart of their post-16 education institutions.

Our Vision

Our vision is a university, college and learning and skills sector where the principles and values of environmental, economic and social sustainability are embedded.

Our Mission

We will lead, inspire and equip members and stakeholders with a shared vision, knowledge and the tools they need to embed sustainability within curriculum and operations.

Our goals

- **Strategic Alignment:** we embed sustainability within institutions to enhance employability, research, quality teaching, student experience, internationalism, efficiency, social responsibility, retention and growth.
- **Advocacy:** we harness our longevity and reputation alongside that our membership base to provide EAUC members with a credible and knowledgeable voice.
- **Research and Knowledge Exchange:** we facilitate the wealth of experience and knowledge for our members to ensure ongoing creation and dissemination of knowledge of sustainability.
- **Maximised Resources:** We have a strong, transparent business model with diverse income streams. maximised membership potential and strong brand recognition.

- **Stronger Community:** we encourage and enable members to work together and take the lead on projects to create greater synergy and success through collaboration.
- **Expanded Horizons:** we contribute to the wider sustainability agenda through local, national and international awards and alliances.

In 2023, we've also invested time in extensive listening, deep reflection, and collaborative enquiry with our staff, board, fellows, members and partners to inform a new strategy which we plan to launch in mid-2024.

Equality, Diversity and Inclusion

The EAUC is taking proactive steps to improve Equality, Diversity and Inclusion (EDI) internally, across our Board and Staff, as well as externally, across HE and FE and in the sustainability sector. The actions the EAUC takes seek to enhance fairness, opportunity and representation that, overall, should inspire, celebrate and advance the critical role of EDI across the sustainability field.

In 2023 we:

- Submitted to the RACE Report
- Created a glossary of terms
- Developed a fair work and pay commitment
- Became a Level 1 Disability Confident Employer
- Increased our reach by widening our advertising of our board vacancies
- Developed a web accessibility statement
- Incorporated virtual closed captioning as default for virtual meetings.

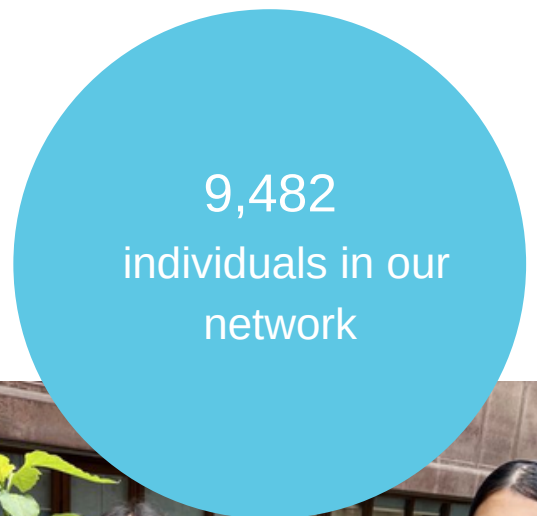
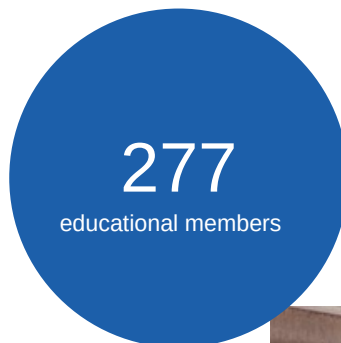


Our Members and Partners

We are proud to convene and support organisations committed to advancing sustainability in and through education, with the majority of our members falling into the educational membership category. Despite a challenging financial landscape for the sector, we were delighted to maintain a 93% educational member renewal rate and welcome 26 new educational institutions to our membership.

We continue to partner with a large number of other sector bodies, networks and both not-for-profit and values led private sector organisations to support our members, create new solutions and to work collaboratively on shared goals. In 2023 we worked with 9 company members and nearly 200 different strategic partners.

Across our members, 9,482 people are accessing and benefitting from their EAUC memberships.



Goal 1

Strategic Alignment

We embed sustainability within institutions to enhance employability, research, quality teaching, student experience, internationalism, efficiency, social responsibility, retention and growth.

University and College Land for Carbon

Over the past year, we have developed and published a new suite of resources in collaboration with MyCarbon to support universities and colleges to create woodlands on their estates, sequester carbon, gain carbon credits and help them reach net-zero.

The resources provide tailored support at each stage in the project lifecycle, including project initiation; environmental site assessment; financial modelling; stakeholder engagement and governance structure. The project was funded by the Environment Agency's Natural Environment Investment Ready Fund (NEIRF).

Association of Colleges partnership

We are delighted to have a partnership with the Association of Colleges (AoC) to provide greater support to many of our FE members. We provide monthly briefings providing the latest news and best practice, provide support to AoC colleagues such as policy and regional directors as well as supporting the sustainability special interest group.

Governance toolkit: a whole college approach to climate action

In partnership with the Education and Training Foundation and the Association of Colleges, we published a toolkit to support college governors to position climate change as a strategic organisational issue, equipping them with skills and knowledge to influence their management boards to take timely, positive and decisive action to drive a sustainability strategy. We also delivered a webinar to introduce the toolkit along with a case study from Solihull College.

Climate Ambassadors

We were proud to work with the University of Reading, STEM Learning, and numerous other partners to secure funding from the Department for Education to support the expansion of the Climate Ambassadors scheme, supporting education settings from early years through to colleges develop and deliver climate action plans. The project will launch with gusto in 2024.

Goal 2

Advocacy

We harness our longevity and reputation alongside that of our membership base to provide EAUC members with a credible and knowledgeable voice.

Policy and advocacy

We continued to support, educate and inform institutional and society leaders about the value of sustainability in the education sector. Key pieces of advocacy and policy work in 2023 included:

- Collating key findings from COP28 and how they relate to the education sector
- Launching the Standardised Carbon Emissions Framework
- Publishing the Accelerating Towards Net Zero report alongside the Royal Anniversary Trust

Consultations

We responded to the following consultations:

- UKRI Consultation on the Concordat for Environmental Sustainability of Research & Innovation Practice
- DESNZ Scope 3 emissions in the UK reporting landscape
- Scottish Government Review of National Outcomes: call for evidence
- Wellbeing and Sustainable Development (Scotland) Bill



Celebrating the role of the Green Gown Awards in sharing effective practice across the sector at the All Party Parliamentary Universities Group

Goal 3

Research and Knowledge Exchange

We facilitate the wealth of experience and knowledge for our members to ensure ongoing creation and dissemination of knowledge of sustainability.

EAUC Annual Conference

In 2023, we were delighted to be back in our summer conference slot again, this time at the University of Bath, where we brought members together under the theme of “Conversations on Climate Solutions.”

We welcomed over 250 delegates from over 80 institutions, as well as sponsors and exhibitors. 94% of delegates said the event experience was either “Excellent” or “Good”, and we had positive feedback on all sessions.

With the aim of facilitating more deeper peer-to-peer learning, we introduced longer “Conversation Sessions” where delegates had more time to discuss topics and interact with each other. These sessions were extremely well received and will become a standard feature at future conferences.

We are looking forward to seeing everyone again alongside lots of new faces at the University of Winchester for our 2024 annual conference.



“I found [the conversation sessions] far more valuable than the usual conference structure of a long talk with Q&A session ... it really encouraged good networking and I found I got a lot more out of these sessions.”

Carbon Literacy training

Our Carbon Literacy training (CLT) continues to go from strength to strength. All 10 training courses in 2023 were fully booked, with three bespoke training sessions delivered during the year. Overall, we trained over 200 learners from over 45 institutions in 2023.

In 2024, we intend to expand our Carbon Literacy training offer with dedicated courses for managers and leaders in our network.

We are also proud that we maintained our Platinum Carbon Literate Organisation status.

Green Gown Awards

We continued to recognise, showcase and inspire a wide range of exceptional sustainability initiatives in institutions around the world through the Green Gown Awards.

For the UK & Ireland Awards, we recognised excellence by granting 20 winners and 17 high commended awards. We were grateful to have continued support from UK Research and Innovation (UKRI) to deliver these awards.

**Carbon Literate
Organisation**
Platinum



For the International Awards, we granted 12 winners and 14 highly commended awardees. Applications were received from 25 countries. We were grateful to have the continued support of Allianz Global Investors.

Throughout 2023, we also supported learning and further adoption of sustainable practices by sharing case studies and top three learnings from finalists' projects with the wider EAUC network.

Case study

Universidad del Norte in Columbia won the 2023 International Green Gown Award for the Nature Positive category for restoring the university's forest land through field trips and species monitoring. The judges were impressed by the way the university had recognised and used the land to conserve and educate learners.



Image credit: Universidad del Norte

Goal 4

Maximised Resources

We have a strong, transparent business model with diverse income streams, maximised membership potential and strong brand recognition.

Consultancy

We are proud to have launched a new sustainability consulting service for the higher and further education sector through our partnership with SUMS Consulting. Sixteen sustainability knowledge experts from across our membership are providing sector-specific expertise and knowledge. The consultancy offer has started with a focus on net zero and climate which in 2024 we will expand to include curriculum and education for sustainable development.



"It was great working with the SUMS and EAUC team. They really understood our challenge and what we were aiming to achieve. Their approach was very thorough from the outset and gave us confidence that they were focused on what we needed."

Daisy Malt, Sustainability Manager, University of Essex

The Carbon Coalition

We launched the Carbon Coalition, an offsetting initiative for the education sector in 2022. In 2023 we worked in partnership with London Universities Purchasing Consortia (LUPC) and The Energy Consortia (TEC) to create a national framework for the Carbon Coalition. This ensures that institutions can have confidence when purchasing through the Carbon Coalition that it meets all procurement regulations.

In 2024, we will be launching a new portfolio of projects that are aligned to our new scoring criteria which is set by our Advisory Board.

We have also launched a new Community of Practice which provides members a place to discuss and share experiences on offsetting, insetting and carbon taxes.

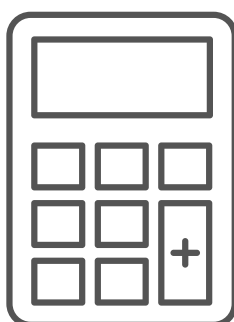


Sustainability Leadership Scorecard

The Sustainability Leadership Scorecard (SLS) is a whole institution self-assessment tool, delivered in partnership by EAUC and AUDE (The Association of University Directors of Estates). Our [2023 SLS annual report](#), launched in the fifth year of the scorecard, highlighted a growth in users to 74 institutions who now actively use the platform. 93% of these active users are within Higher Education.

The tool covers four key thematic areas critical to a whole institution approach: leadership and governance; estates and operations; partnership and engagement; learning, teaching and research. The greatest proportion of users have reported on the leadership framework and the least on the research framework, indicating that there is more we can do to encourage participation in this area.

We will continue to encourage more of our FE members to use the SLS and illustrate how the tool can help with gap analysis of their activities.



Cost of Net Zero Calculator and Report

In 2023, we launched the Cost of Net Zero calculator tool and report, in partnership with AUDE and BUFDG (the British Universities Finance Directors Group).

The new tool give institutions a standardised means of calculating the cost of reducing and negating their carbon emissions, with the aim of helping institutions to unlock funding and enable better long-term sustainability planning.

Analysis in the accompanying report estimates that the overall cost of achieving net zero for the entire sector is £43.8bn. This is made up of £37.1bn for Higher Education and £6.7bn for Further Education. The report built upon and used the methodology from the 'Accelerating towards net zero' report published in early 2023.

The report has been widely picked up across the sector, being referenced in numerous policy spaces and public discussions about the financial and environmental sustainability of our sector.

Goal 5

Stronger Community

We encourage and enable members to work together and take the lead on projects to create greater synergy and success through collaboration.

Member networks

Throughout 2023, we remained committed to providing members with a range of opportunities to exchange ideas, skills and experiences online and in person. In addition to our annual conference, we convened 52 regional, branch and Community of Practice meetings. We also facilitated three roundtables for our key contacts and Fellows.

Popular topics for the meetings included net zero, decarbonisation, reporting travel surveys, EV infrastructure, active travel and student engagement.

In response to member feedback, we also set up a new Sustainable Events Community of Practice.

We also continued to attend and contribute knowledge to forums in the wider sustainability and education sectors. These included:

- London Higher Sustainability Network
- Association of University Directors of Estates (AUDE) Sustainability Advisory Group
- National Climate Education Action Plan Group
- Climate Education and Skills Group

- Association of Colleges Sustainability Special Interest Group
- Courtauld 2030 Hospitality & Food Service Working Group
- Sustain FE

52

meetings facilitated

860

attendees



“Really interesting to hear about similar challenges at other institutions and great to get perspectives from others about how to approach our own challenges. Thank you, I learned a lot”.

Goal 6

Expanded Horizons

We contribute to the wider sustainability agenda through local, national and international awards and alliances.

SDG Accord

We presented our annual SDG Accord report to the United Nations High-Level Political Forum on Sustainable Development in July 2023. This was part of the Higher Education Sustainability Initiative (HESI) day.

With 145 institutional signatories contributing, the annual report provides an in-depth review of the international university and college sector's progress on embedding the Sustainable Development Goals (SDGs).

As of December 2023, the SDG Accord has been signed by:

- 2033 individuals
- 388 institutions
- 246 support organisations
- 67 students' unions

Race to Zero

We continued to welcome new signatories to the Race to Zero for Universities and Colleges, as a partner to the UNFCCC's Race to Zero campaign for driving progress in meeting net zero ambitions. This shows the impact that the education sector has on a global scale in meeting net zero targets as soon as possible.

As of December 2023,

- 1215 institutions involved across 85 countries
- 554 of these institutions have a published net zero plan and are reporting annually on their carbon emissions
- 11.5 million students represented



Scotland Focus

Delivered by our team in Scotland and funded by the Scottish Funding Council (SFC), this programme supports Scottish further and higher education institutions to develop a skilled and informed, holistic approach to sustainability within governance, operations, learning and teaching, and engagement activities.

Key outputs and outcomes

Leadership at all levels

- 687 attendees joined 38 EAUC Scotland events
- 4.8% increase in educational contacts compared to 2022/23
- 90% of Scottish institutions joined at least 1 EAUC Scotland event over the programme
- Delivered Carbon Literacy Training to 27 participants

Skills, Knowledge and Data

- Published 2021/22 FE and HE sector reports for Public Bodies Climate Change Duties Reporting
- Expanded the Public Bodies Reporting Peer Review to 23 institutions
- Published 18 new, freely available sustainability support resources

- 94% of event attendees believed EAUC Scotland is helping them develop their skills and knowledge

Partnerships and Collaborations

- Extension of the Central & South Scotland College Partnership which is a sustainability shared-services staffing with 3 colleges
- Engaged with 108 non-FHE organisations through events or engagement calls
- 166 non-Scottish FHE attendees at EAUC Scotland events
- Directly engaged with 5 partner network steering/working groups

Teaching, Research and Engagement

- Delivered 9 Education for Sustainability events and workshops
- Published two new resources on green careers for both students and career services staff
- Developed Monitoring and Evaluating ESD in HE resources through QAA funded project

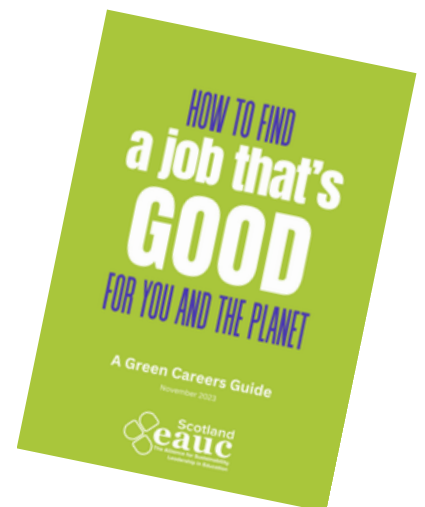
Supporting Wider Stakeholders

- Delivered workshops to SFC staff on sector sustainability benchmarking, aviation in the post-16 education and research sector and the relevance and potential of education for sustainable development
- Supported development of Scottish Government's update to PBCCD statutory guidance
- Submitted 2 responses to Scottish Government consultations

Resource spotlight

Aimed at people who are in, thinking about entering, or finishing tertiary education, this guide helps learners to better understand how to find a job that contributes to a greener future.

Feedback suggests the guide successfully busts myths, showing green jobs are about more than “windfarms and wellies”. It has been accessed over 8,000 times on our webpages since published in November 2023.



Created in collaboration with the [Adaptation Scotland](#) programme, the Climate Risk Register Guide and Tool assists institutions that are at the beginning and intermediate stages of their adaptation journey to take the next right step.

Relevant to institutions across the UK and Ireland, it brings in:

- Best practice examples from universities and colleges preparing their institutions for present and future climate scenarios
- A bespoke Climate Risk Register tool and Borders College case study of the tool in practice that you can complete and modify for your own institution's needs.



Carbon report

In line with our vision, mission and workaims, we aim to minimise our carbon footprint as much as possible.

2023 results

Our carbon footprint has increased by 63% and is 143 tonnes of CO₂ for the 2023 period. The increase is mostly due to methodology changes: we've increased the number of months where we estimate staff are heating their homes to six. We have also increased some of our activities, particularly communication and UK based travel as well as growing our staff team.

As a home-based organisation, we use Sustainable Scotland Network Reporting Guidance to calculate our staff's electricity and heating usage based on hours worked from home. We also included water usage applying 2023 Defra conversion factors. We recognise that water is still being used at people's homes.

We work to minimise our carbon footprint as much as possible, and will continue to do so. As with all organisations, we still have a residual carbon footprint which we offset, using the Carbon Coalition. This year we offset our full footprint, 143 tonnes of CO₂.

Our scopes

- Scope 1: We are a home-based organisation so we do not have any direct scope 1 emissions
- Scope 2: We calculate our staff heating, electricity and lighting use based on home-working calculations
- Scope 3: We calculate our travel (staff and board), our water use (based on home-working calculations) and our supply chain emissions (based on the [Higher Education Supply Chain Emissions Tool \(HESCET\)](#) method)

Figure 1: 2022 vs 2023 overall emissions

	Staff (FTE)	Total carbon emissions (kgCO ₂)	Carbon emissions per FTE (kgCO ₂ /FTE)	Income per annum £	Carbon emissions per unit of income (kgCO ₂ /£)
2023	12.03	143,373	11,913	925,469	0.15
2022	11.18	88,010	7,869	837,426	0.11
% increase/decrease	8%	63%	51%	11%	47%

Figure 2: Breakdown of our carbon

Breakdown of our carbon	KgCO ₂	%
Scope 2 Total	38,847	27%
Scope 3 Total	104,526	73%
Travel	2,409	2%
Supply chain	102,100	98%
Water	17	0.02%
Total	143,373	100%

Financial Review

During the financial period of 1 January to 31 December 2023 we made an overall surplus of £101,610 (2022: £210,083) with an unrestricted surplus of £94,326 (2022: £176,708). With 2022 being an exceptional year as we made significant savings on staffing due to a period of having an interim CEO. In February 2023, our new CEO, Charlotte Bonner, joined us.

We increased our unrestricted income by 31% compared to 2022. This was due to a combination of our conference income returning to pre-pandemic levels, an increase in membership as well as increasing income generation from our products and services.

We have a total of £387,326 of unrestricted funds to carry forward. This will enable us to make investments where required to implement our new strategy in 2024.

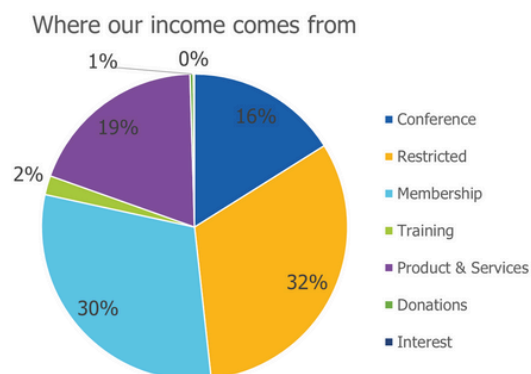
We were pleased to confirm a further 1 year funding grant from the Scottish Funding Council, allowing us to continue and further develop our support and leadership in Scotland. We also received our second year of funding from the Environment Agency (NEIRF) for the University and College Land for Carbon Project which completed in March 2024. Restricted funds made up 32% of our overall income.

Our unrestricted expenditure also increased with much of this correlating to the income increases, such as conference and product and service expenditure.

Future plans for 2024

Alongside the publication of our new strategy, in 2024 we'll be using a proportion of our reserves to invest in our people, practices and partnerships, to ensure we continue to achieve the goals we set. This will include rationalising and modernising our digital estate, investing in our approach to project management as well as marketing and communication, expanding our team and investing in staff learning and development. We'll also be celebrating our 20th anniversary.

Our healthy reserves also mean we can invest to ensure we have the right skills and insights to deliver our new strategy. Our educational membership remains strong with a 93% retention rate and we have already welcomed 14 new members in 2024, predominantly from the further education sector. We will continue to develop and support our members.



Trustees' Report

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 December 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are as follows:

- To promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment and the prudent use of natural resources, particularly by and in relation to universities and colleges.
- To advance the education of the public, and in particular those attending or working in universities and colleges, in all aspects of sustainable development and the preservation, conservation and protection of the environment.
- To promote research into all aspects of sustainable development and the preservation, conservation and protection of the environment, particularly in relation to universities and colleges, provided that the useful results of such research are disseminated to the public.

The strategies employed to achieve the charity's objectives include the following:

- The provision of training events and conferences.
- The provision of advice and support in integrating environmental and sustainability good practice through discussion networks and guidance materials.
- The promotion of strategic partnerships within the sector.
- The promotion of research and the dissemination of good practice through projects.

Significant activities

The previous section outlines the significant activities undertaken during the year.

Public benefit

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

Trustees' Report

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of the charity continues to be the promotion, education and research of all aspects of sustainable development in order to preserve, conserve and protect the environment.

Achievement and performance

How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance on public benefit and fee charging.

All of our charitable activities focus on our ability to promote, educate and research all aspects of sustainable development in order to preserve, conserve and protect the environment.

Key achievements and successes during the period

During the year ended 31 December 2023 all of the activities undertaken by the charity continued to meet the charity's objectives.

Financial review

Financial position

During the year ended 31 December 2023 the charity made an overall surplus of £101,610 (2022: overall surplus of £210,083) with an unrestricted surplus of £94,326 (2022: unrestricted surplus of £176,708).

Principal funding sources

The income of the charity principally consists of membership fees, event fees and sponsorship from our members and partners. Restricted income is from the Scottish Funding Council.

Investment policy and objectives

As per the terms of the charity's Articles of Association the charity has the power to invest in any way the trustees wish.

Trustees' Report

Reserves policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £51,569 to cover 2 months operational costs (2022: £45,215). There are sufficient funds for this. The trustees have this under constant review and will take steps to monitor this, subject to changes in the charity's operations.

Principal risks and uncertainties

The Board of Trustees has responsibility for ensuring that there are effective risk management and systems of internal control in place to manage the charity's major risks and to support the achievement of our strategic objectives. The principal risks to the charity and how these are managed are set out below.

Risk - financial performance and sustainability

Risk concerning financial performance and sustainability includes any significant reduction in fundraising due to economic conditions. This risks undermining our ability to meet the needs of our users and to meet our strategic aims. Risk concerning financial performance and sustainability is managed by the holding of reserves and a regular review of charity reserves. Senior management and the Board of Trustees also regularly review and scrutinise the charity's short and medium-term financial position.

Risk - information security

Risk concerning information security includes serious data protection or security failure which may result in legal and contractual issues, reputational damage and potential fines and loss of income. Risk concerning information security is managed by having a structure in place for Data Protection Act (DPA) monitoring and compliance and by the routine testing of IT systems to identify any security weaknesses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 June 2018. The company was incorporated on 19 July 2004 and was registered as a charity on 4 October 2018 with the Charity Commission. On 6 April 2006 all assets and charitable activities of the unincorporated EAUC Association were transferred to the charity.

Trustees' Report

The members of the company are those universities, colleges or learning and skills sector providers, referred to as Educational Members, subscribing to the EAUC and totalled 277 at 31 December 2023 (2022: 261). In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per full member of the charity. A copy of the charity's Articles of Association can be found at http://www.eauc.org.uk/eauc_governance.

Recruitment and appointment of new trustees

The Educational Members will at each AGM appoint up to nine individuals to act as trustees. The Chief Executive Officer of the charity shall serve as an ex-officio trustee for so long as they are employed. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed. The Board of Trustees has the power at any time to appoint any person who is willing to act as a trustee, either to fill a vacancy or as an addition to the existing Board, but the total number of trustees shall not exceed any maximum number fixed in accordance with the Articles. Any trustee so appointed shall hold office only until the next AGM following appointment and then shall be considered for re-election. Individuals are appointed as Branch Convenors, as required, with the consent of the Board and are Branch trustees of the charity while they continue to hold office as Branch Convenor. Branch trustees are members of the Board.

Organisational structure

The Board of Trustees, which can have up to nine members and such number of Branch Trustees as required, administers the charity. The Board meets quarterly. The day-to-day organisation and running of the charity is undertaken by the Chief Executive Officer, Ms C L Bonner, who was appointed by the trustees. Clear action planning, reporting and authorisation channels have been set.

Decision making

The charity has a financial policy which is reviewed annually by the Board of Trustees. Goods and services within the Board-approved annual EAUC budget or specific project budgets can be purchased with approval of the relevant budget holder. If any line within the budget overspends by 10% the Audit sub-committee should be notified and will investigate and report to the Board as necessary. For purchases under the value of £10,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Chief Executive Officer. For purchases between the value of £10,000 to £50,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Audit sub-committee. For purchases over the value of £50,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Board.

Trustees' Report

Induction and training of new trustees

Trustees for this period have been formally inducted. A formal induction and training pack has been developed and all trustees have received this.

Key management remuneration

The charity's People and Performance sub-committee annually reviews the salary of the Chief Executive Officer and provide recommendations for the Board's approval.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced which are reviewed by the charity's Audit sub-committee and the Board of Trustees on a quarterly basis so that the necessary steps are taken to monitor/lessen these risks. Risks were reviewed post-pandemic to assess impacts and take any necessary action.

Fundraising

Only a small proportion of the charity's income comes from voluntary donations from our supporters.

The charity's Board of Trustees is deeply committed to building relationships and trust with our supporters and is committed to the strengthening of oversight and assurance concerning our fundraising programmes and in ensuring compliance and best practice in these areas.

We continue to be committed to addressing any expression of dissatisfaction on the part of our supporters and to examining ways to improve the levels of our service to them.

Trustees' Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 05183502 (England and Wales)

Registered Charity number 1106172

Registered office

19 Highfield Road

Edgbaston

Birmingham

West Midlands

B15 3BH

Trustees

J Longhurst (resigned 22.6.23)

D J Duncan (resigned 22.6.23)

C L Bonner (appointed 20.2.23)

C Calder (resigned 28.3.24)

L A Ellis

H J French (resigned 22.6.23)

L E Frewin

N F Glasser (appointed 4.1.23)

L Johnson (resigned 20.1.23)

S Lynch (appointed 6.3.23)

Z P Robinson

E A Simmons

A Berhamovic (appointed 22.6.23)

J E Boyer (appointed 22.6.23)

W J Currie (appointed 28.3.24)

L J Rake (resigned 11.5.23)

Company Secretary

F L Goodwin

Senior Statutory Auditor

James Cruse ACA, FCCA

Auditors

J W Hinks LLP

Chartered Accountants and Statutory Auditors

19 Highfield Road

Edgbaston

Birmingham, B15 3BH

Trustees' Report

Banker

The Co-operative Bank
PO Box 250
Delf House
Southway
Wigan, WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Environmental Association for Universities and Colleges for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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;
- state whether applicable 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 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

Trustees' Report

- 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, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 July 2024 and signed on the board's behalf by:



Laurence Frewin, Trustee

Independent Auditors' Report

Opinion

We have audited the financial statements of The Environmental Association for Universities and Colleges (the 'charitable company') for the year ended 31 December 2023 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 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 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.

Independent Auditors' 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.

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 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; or
- we have not received all the information and explanations we require for our audit.

Independent Auditors' Report

Responsibilities of trustees

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

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:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud.
- Reviewing minutes of meetings of those charged with governance.
- Assessing the extent of compliance with those laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Independent Auditors' Report

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.

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 charitable company's members 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.



James Cruse ACA, FCCA (Senior Statutory Auditor)
for and on behalf of J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

16 July 2024

Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,114	-	1,114	341
Charitable activities					
Conference	5	147,659	11,770	159,429	91,359
Projects		-	277,892	277,892	295,351
Membership		278,605	-	278,605	238,712
Training		20,130	1,280	21,410	29,790
Products and services		178,651	5,088	183,739	174,798
Other government grants		-	-	-	6,737
Investment income	4	3,278	-	3,278	275
Total		<u>629,437</u>	<u>296,030</u>	<u>925,467</u>	<u>837,363</u>
EXPENDITURE ON					
Charitable activities					
Conference	6	149,192	-	149,192	86,092
Projects		33,975	288,746	322,721	337,222
Membership		210,614	-	210,614	116,710
Training		26,432	-	26,432	6,725
Products and services		114,898	-	114,898	80,531
Total		<u>535,111</u>	<u>288,746</u>	<u>823,857</u>	<u>627,280</u>
NET INCOME		94,326	7,284	101,610	210,083
RECONCILIATION OF FUNDS					
Total funds brought forward		293,000	43,343	336,343	126,260
TOTAL FUNDS CARRIED FORWARD		<u><u>387,326</u></u>	<u><u>50,627</u></u>	<u><u>437,953</u></u>	<u><u>336,343</u></u>

Balance Sheet

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	14	110,515	-	110,515	102,883
Cash at bank		<u>621,238</u>	<u>50,627</u>	<u>671,865</u>	<u>627,834</u>
		731,753	50,627	782,380	730,717
CREDITORS					
Amounts falling due within one year	15	<u>(344,427)</u>	-	<u>(344,427)</u>	(394,374)
		387,326	50,627	437,953	336,343
NET CURRENT ASSETS					
		387,326	50,627	437,953	336,343
TOTAL ASSETS LESS CURRENT LIABILITIES					
		387,326	50,627	437,953	336,343
NET ASSETS					
		387,326	50,627	437,953	336,343
FUNDS					
Unrestricted funds	17			387,326	293,000
Restricted funds				<u>50,627</u>	<u>43,343</u>
TOTAL FUNDS					
				437,953	336,343

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2024 and were signed on its behalf by:



L E Frewin - Trustee

Cash Flow Statement

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>40,753</u>	<u>207,377</u>
Net cash provided by operating activities		<u>40,753</u>	<u>207,377</u>
Cash flows from investing activities			
Interest received		<u>3,278</u>	<u>275</u>
Net cash provided by investing activities		<u>3,278</u>	<u>275</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>627,834</u>	<u>420,182</u>
Cash and cash equivalents at the end of the reporting period		<u>671,865</u>	<u>627,834</u>

Notes to the Cash Flow Statement

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

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	101,610	210,083
Adjustments for:		
Interest received	(3,278)	(275)
Increase in debtors	(7,632)	(68,572)
(Decrease)/increase in creditors	(49,947)	66,141
Net cash provided by operations	<u>40,753</u>	<u>207,377</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	<u>627,834</u>	<u>44,031</u>	<u>671,865</u>
	627,834	44,031	671,865
Total	<u>627,834</u>	<u>44,031</u>	<u>671,865</u>

Notes to the Financial Statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

General information

The Environmental Association for Universities and Colleges (EAUC) is a charity incorporated in England and Wales. The address of EAUC's registered office is 19 Highfield Road, Edgbaston, Birmingham, B15 3BH.

Accounting convention

The financial statements of EAUC, 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 United Kingdom 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", the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared using the historic cost convention and are presented in sterling which is the functional currency of EAUC, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

COMPANY STATUS

EAUC is a company limited by guarantee.

The members of the charitable company are universities, colleges or learning and skills sector providers referred to as Educational Members who subscribe to the EAUC and which totalled 277 as at 31 December 2023 (2022: 261).

In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

GOING CONCERN

The financial statements have been prepared on a going concern basis as, at the time of approving the financial statements, the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

INCOME

All income is recognised in the Statement of Financial Activities once EAUC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Membership and other income received in advance is deferred until the criteria for income recognition are met.

Income from government and other grants is recognised when EAUC has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by EAUC which is normally upon notification of the interest paid or payable by the bank.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing EAUC 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.

It is categorised under the following headings:

- Expenditure on charitable activities

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are those functions that assist with the work of EAUC but do not directly represent charitable activities undertaken by EAUC. Support costs include office costs, finance, personnel, payroll and other administrative costs which support EAUC's projects, programmes and activities.

Governance costs represent costs incurred in connection with compliance and constitutional and statutory requirements.

ALLOCATION AND APPORTIONMENT OF COSTS

All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. These costs have been allocated between the categories of expenditure on charitable activities.

The bases on which support costs have been allocated are set out in note 8 to the financial statements.

TANGIBLE FIXED ASSETS

Tangible fixed assets costing £1,000 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Cost is defined as purchase cost less any residual value.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	100% on cost.
Fixtures and fittings	50% on cost.
Computer equipment	50% on cost.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

TAXATION

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

FUND ACCOUNTING

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts, bank overdrafts are shown within borrowings in current liabilities.

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

EMPLOYEE BENEFITS

The costs of short-term employee benefits are recognised as a liability and an expense unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in period in which the employee's services are received. Termination benefits are recognised immediately as an expense when EAUC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

PROVISIONS

Provisions are recognised when EAUC has a legal or constructive present obligation as a result of a past event, it is probable that EAUC will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it relates.

FUND ACCOUNTING

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

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

Further explanations 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.

FINANCIAL INSTRUMENTS

Financial instruments are recognised in EAUC's Balance Sheet when EAUC 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs are subsequently carried at amortised cost using the effective interest rate method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when EAUC's contractual obligations expire or are discharged or cancelled.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of EAUC's accounting policies, the trustees 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 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 following is a key source of estimation uncertainty. Expenditure allocations: expenditure is apportioned where it relates to more than one cost category.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and gifts	<u>1,114</u>	<u>341</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>3,278</u>	<u>275</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2023 £	2022 £
	Activity		
Conference and sponsorship fees	Conference	159,429	91,359
Grants receivable	Projects	224,696	295,351
Products and services fees	Projects	53,196	-
Educational and company membership fees	Membership	278,605	238,712
Training fees	Training	21,410	29,790
Conference and sponsorship fees	Products and services	12,449	-
Products and services fees	Products and services	149,401	174,798
SUMS consultancy income	Products and services	21,889	-
Grants receivable	Other government grants	-	6,737
		<u>921,075</u>	<u>836,747</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Accelerating Action and Leadership (SFC) grant	28,168	177,636
Department for Education grant	-	91,826
Natural Environment Investment Readiness Fund grant	49,528	25,889
Kickstarter grant	-	6,737
Environmental sustainability and net zero (SFC) grant	147,000	-
	<u>224,696</u>	<u>302,088</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Conference	98,239	50,953	149,192
Projects	288,746	33,975	322,721
Membership	-	210,614	210,614
Training	16,242	10,190	26,432
Products and services	80,930	33,968	114,898
	<u>484,157</u>	<u>339,700</u>	<u>823,857</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	255,526	256,016
Conference expenses	81,614	57,856
Project expenses	49,845	62,384
Training expenses	16,242	1,074
Products and services expenses	<u>80,930</u>	<u>61,708</u>
	<u>484,157</u>	<u>439,038</u>

8. SUPPORT COSTS

	Support costs	Governance costs	Totals
	£	£	£
Conference	48,485	2,468	50,953
Projects	32,331	1,644	33,975
Membership	200,419	10,195	210,614
Training	9,697	493	10,190
Products and services	<u>32,324</u>	<u>1,644</u>	<u>33,968</u>
	<u>323,256</u>	<u>16,444</u>	<u>339,700</u>

Basis of allocation - support costs

	2023	2022
Staff costs	Staff time	Staff time
Travel and subsistence	Staff time and actual	Staff time and actual
Marketing and printing	Staff time and actual	Staff time and actual
Website and computer costs	Staff time and actual	Staff time and actual
Insurance costs	Staff time and actual	Staff time and actual
Bank charges	Staff time	Staff time
Sundry and office expenses	Staff time	Staff time

Basis of allocation - governance costs

	2023	2022
Audit fee	Actual	Actual
Legal and professional	Actual	Actual
Sundry and office expenses	Actual	Actual

Support costs, included in the above, are as follows:

SUPPORT COSTS

	Conference £	Projects £	Membership £
Wages	34,802	23,201	143,848
Social security	3,774	2,517	15,604
Pensions	5,256	3,504	21,724
Travel and subsistence	1,386	923	5,725
Marketing and printing	422	280	1,738
Website and computer costs	418	278	1,726
Insurance costs	1,600	1,066	6,612
Bank charges	222	148	918
Sundry and office expenses	605	414	2,524
	<u>48,485</u>	<u>32,331</u>	<u>200,419</u>

		2023	2022
	Training £	Products and services £	Total activities £
Wages	6,960	23,201	106,233
Social security	755	2,517	17,921
Pensions	1,051	3,504	23,083
Travel and subsistence	277	923	5,584
Marketing and printing	84	280	2,045
Website and computer costs	84	278	3,360
Insurance costs	320	1,066	11,173
Bank charges	44	148	920
Sundry and office expenses	122	407	4,001
	<u>9,697</u>	<u>32,324</u>	<u>174,320</u>

GOVERNANCE COSTS

	Conference £	Projects £	Membership £	
Auditors' remuneration	720	480	2,976	
Legal and professional	938	624	3,872	
Travel and subsistence	810	540	3,347	
	<u>2,468</u>	<u>1,644</u>	<u>10,195</u>	
		2023	2022	
	Training £	Products and services £	Total activities £	Total activities £
Auditors' remuneration	144	480	4,800	4,800
Legal and professional	187	624	6,245	6,648
Travel and subsistence	162	540	5,399	2,474
	<u>493</u>	<u>1,644</u>	<u>16,444</u>	<u>13,922</u>

9. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	4,800	4,800
Operating lease charges	<u>5,145</u>	<u>2,940</u>

- 10. TRUSTEES' REMUNERATION AND BENEFITS** There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

C L Bonner

During the year ended 31 December 2023 C L Bonner served as an employee and trustee of EAUC from 20 February 2023.

During the year ended 31 December 2023 C L Bonner received remuneration amounting to £59,814. This was paid directly by EAUC. This amount was payable for their staff role and not in respect of services provided as a trustee.

C L Bonner also participated in EAUC's pension scheme and during the year ended 31 December 2023 employer pension contributions amounted to £7,477.

During the year ended 31 December 2023 there was no other trustees remuneration (2022: Think EJ Ltd received £4,998 in consultancy fees. Dr L A Ellis, a Trustee of EAUC is also a director of Think EJ Ltd).

TRUSTEES' EXPENSES

During the year ended 31 December 2023 a total of £801 (2022: £438) was reimbursed to 5 trustees (2022: 2 trustees) for directly incurred travel expenses.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	451,502	326,460
Social security costs	40,469	33,307
Other pension costs	55,773	43,486
	547,744	403,253

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

	2023	2022
Permanent staff	8	7
Temporary staff	5	7
	13	14

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	341	-	341
Charitable activities			
Conference	91,359	-	91,359
Projects	-	295,351	295,351
Membership	238,712	-	238,712
Training	25,120	4,670	29,790
Products and services	123,044	51,754	174,798
Other government grants	-	6,737	6,737
Investment income	275	-	275
Total	478,851	358,512	837,363
EXPENDITURE ON			
Charitable activities			
Conference	86,092	-	86,092
Projects	18,822	318,400	337,222
Membership	116,710	-	116,710
Training	6,725	-	6,725
Products and services	80,531	-	80,531

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	<u>308,880</u>	<u>318,400</u>	<u>627,280</u>
NET INCOME			
Transfers between funds	169,971 <u>6,737</u>	40,112 <u>(6,737)</u>	210,083 <u>-</u>
Net movement in funds	176,708	33,375	210,083
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>116,292</u>	<u>9,968</u>	<u>126,260</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>293,000</u></u>	<u><u>43,343</u></u>	<u><u>336,343</u></u>

13. TANGIBLE FIXED ASSETS

	Plant and equipment £	Computer equipment £	Totals £
COST			
At 1 January 2023	1,000	2,581	3,581
Fully depreciated assets	(1,000)	(2,581)	(3,581)
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
DEPRECIATION			
At 1 January 2023	1,000	2,581	3,581
Fully depreciated assets	(1,000)	(2,581)	(3,581)
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	58,989	53,052
Prepayments and accrued income	51,526	49,831
	<u>110,515</u>	<u>102,883</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,519	53,687
Social security and other taxes	11,863	8,395
VAT	18,644	16,348
Other creditors	7,155	5,522
Accruals and deferred income	304,246	310,422
	<u>344,427</u>	<u>394,374</u>

DEFERRED INCOME

Deferred income included in the financial statements is as follows:

Deferred income at 1 January 2023	£ 276,930
Deferred during the year	281,831
Amounts released from previous years	(276,930)
	<u> </u>
Deferred income at 31 December 2023	<u>281,831</u>

Deferred income is comprised of the following items:

	2023	2022
	£	£
<u>Unrestricted funds</u>		
Conference income received in advance	-	6,300
Membership income received in advance	231,696	192,182
Training income received in advance	3,110	7,780
Products and services income received in advance	30,400	49,500
	<u>271,506</u>	255,762
Grant income for projects	16,625	21,168
	<u> </u>	<u> </u>
Deferred income at 31 December	<u>281,831</u>	<u>276,930</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Deferred income represents grant and other monies received in advance of specific projects where conditions are applied and have been deferred in order to comply properly with the conditions under which these monies have been received.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	1,021	2,940
Between one and five years	<u>1,429</u>	<u>4,655</u>
	<u><u>2,450</u></u>	<u><u>7,595</u></u>

17. MOVEMENT IN FUNDS

	At 1.1.23	Net movement	Transfers between	At
	£	in funds	funds	31.12.23
		£	£	£
Unrestricted funds				
General fund	293,000	94,326	-	387,326
Restricted funds				
Conference fund	3,491	11,770	-	15,261
Projects fund	(23,049)	(10,853)	48,604	14,702
Training fund	10,175	1,280	-	11,455
Products and services fund	<u>52,726</u>	<u>5,087</u>	<u>(48,604)</u>	<u>9,209</u>
	<u>43,343</u>	<u>7,284</u>	-	<u>50,627</u>
TOTAL FUNDS	<u><u>336,343</u></u>	<u><u>101,610</u></u>	-	<u><u>437,953</u></u>

17. 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	629,437	(535,111)	94,326
Restricted funds			
Conference fund	11,770	-	11,770
Projects fund	277,893	(288,746)	(10,853)
Training fund	1,280	-	1,280
Products and services fund	5,087	-	5,087
	296,030	(288,746)	7,284
TOTAL FUNDS	925,467	(823,857)	101,610

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	116,292	169,971	6,737	293,000
Restricted funds				
Conference fund	3,491	-	-	3,491
Projects fund	-	(23,049)	-	(23,049)
Training fund	5,505	4,670	-	10,175
Products and services fund	972	51,754	-	52,726
Other government grants fund	-	6,737	(6,737)	-
	9,968	40,112	(6,737)	43,343
TOTAL FUNDS	126,260	210,083	-	336,343

17. 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	478,851	(308,880)	169,971
Restricted funds			
Projects fund	295,351	(318,400)	(23,049)
Training fund	4,670	-	4,670
Products and services fund	51,754	-	51,754
Other government grants fund	6,737	-	6,737
	<u>358,512</u>	<u>(318,400)</u>	<u>40,112</u>
TOTAL FUNDS	<u>837,363</u>	<u>(627,280)</u>	<u>210,083</u>

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	116,292	264,297	6,737	387,326
Restricted funds				
Conference fund	3,491	11,770	-	15,261
Projects fund	-	(33,902)	48,604	14,702
Training fund	5,505	5,950	-	11,455
Products and services fund	972	56,841	(48,604)	9,209
Other government grants fund	-	6,737	(6,737)	-
	<u>9,968</u>	<u>47,396</u>	<u>(6,737)</u>	<u>50,627</u>
TOTAL FUNDS	<u>126,260</u>	<u>311,693</u>	<u>-</u>	<u>437,953</u>

17. 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	1,108,288	(843,991)	264,297
Restricted funds			
Conference fund	11,770	-	11,770
Projects fund	573,244	(607,146)	(33,902)
Training fund	5,950	-	5,950
Products and services fund	56,841	-	56,841
Other government grants fund	6,737	-	6,737
	<u>654,542</u>	<u>(607,146)</u>	<u>47,396</u>
TOTAL FUNDS	<u>1,762,830</u>	<u>(1,451,137)</u>	<u>311,693</u>

Purpose of Unrestricted FundsGeneral fund

This fund represents the free funds of EAUC that are not designated for particular purposes.

Purpose of Restricted Funds - Projects fundProjects fund

This fund represents externally funded projects from the AAL programme which aims to accelerate actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this fund also represents funds generated in addition to grant funding which are restricted in their use to project expenditure.

Purpose of Restricted Funds -**Conference fund, Training fund, Products and services fund**

The following restricted funds represent income generated from specific activities which are linked to EAUC's externally funded projects. As such the use of income concerning these funds is restricted to these projects.

Conference fund

This fund represents the Annual Conference in Scotland, as part of the SFC project, to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

Training fund

This fund represents EAUC training events in Scotland, as part of the SFC project, to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

17. MOVEMENT IN FUNDS - continuedProducts and services fund

This fund represents services provided under the SFC project to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

TRANSFERS BETWEEN FUNDS

Transfers between funds as at 31 December 2023 represent movements between EAUC's General fund and certain individual restricted funds.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes was £55,773 (2022: £43,486).

19. RELATED PARTY DISCLOSURES

There were no disclosable related party transactions during the year ended 31 December 2023 (2022: none) other than trustee's remuneration and expenses as disclosed in note 10 to the financial statements.



EAUC

The Environmental Association for Universities and Colleges

Registered Company Number 05183502

Registered Charity Number 1106172

Front cover image credits (from left to right): Kingston University; University of Lancaster and University of Westminster

THE ENVIRONMENTAL ASSOCIATION FOR UNIVERSITIES AND COLLEGES

England & Wales - Charity number 1106172

Accounts

Annual Report 2022



EAUC - The Alliance for Sustainability Leadership in Education
The Environmental Association for Universities and Colleges
Registered Company Number 05183502
Registered Charity Number 1106172

Front Cover Image of the University of Worcester, EAUC Educational Member and
[Finalist of the 2022 UK & Ireland Green Gown Awards](#)

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Company Information

Charity Information

EAUC - The Environmental Association for Universities and Colleges
Registered Charity number 1106172
Registered Company number 05183502
(England and Wales)

Company Secretary

F L Goodwin

Registered Address

EAUC
PO Box 3284
Gloucester
Gloucestershire
GL1 9HL

Auditors

J W Hinks LLP
Chartered Accountants & Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BJ

Senior Statutory Auditor

James Cruse ACA, FCCA

Banker

The Co-operative Bank
PO Box 250
Delf House
Southway

Chief Executive & Chair's Message

Arguably 2022 was the first year since the pandemic we were able to operate 'as usual', despite continuing to see changes across our sector as we better understand the long term impacts of Coronavirus.

The dialogue surrounding the sustainability agenda is changing too. Increasingly it's recognised as an opportunity for post-pandemic recovery and for national economic prosperity as well as for global environmental regeneration and social justice. But we face stark challenges – IPCC reports highlight the urgency and scale at which we need to change across all aspects of society. The tertiary education sector has long recognised this. EAUC membership retention remains high at 95% and this year we welcomed 33 new members, mostly from colleges in England continuing a trend from last year.

This report outlines the breadth of work delivered by EAUC across 2022 to support our members, either directly through projects, programmes, events, training, communities of practice, regular communications, resources and support, or indirectly through the policy and advocacy work we do with sector stakeholders, working to create a more enabling environment for sustainability action. We welcomed the Department for Education's first sustainability and climate change strategy and continue to work in collaboration with others across the sector to support the mainstreaming of ambitious and impactful. sustainability action. There's a lot to celebrate. Highlights this year have included:

- working alongside the Queen's Platinum Jubilee Challenge and the Royal Anniversary Trust to develop a standardised carbon emissions framework
- the continued work delivered by EAUC Scotland to accelerate action and leadership in order to respond to the climate emergency
- the innovative work being delivered by the Carbon Coalition alongside a pilot project to create carbon credits using university and college land
- Bringing together our members in our first face-to-face conference since 2019

We thank our funders for enabling much of this work: the Department for Education, the Scottish Funding Council, the Environment Agency's natural environment investment readiness fund (NEIRF) and the UN Environment Programme as well as our Green Gown Award and annual conference sponsors.

We also saw the departure of our CEO, Iain Patton, after over 17 years in the role. Our thanks and best wishes go to Iain in his future endeavours. Our thanks also go to deputy CEO, Fiona Goodwin, who stepped into an interim CEO role whilst we undertook the recruitment process for a permanent replacement. Charlotte Bonner joined us in February 2023 and is leading on developing a new strategy for the organisation.

There is still much to do and we want to ensure our new strategy both drives and supports the tertiary education sector to achieve what it's capable of: equipping learners for their futures and shaping society for the better. We look forward to working with our members, fellows, strategic partners, funders and broader stakeholders to both develop and deliver this work.

We know that EAUC's success is dependent on the communities, networks that we're a part of and convene. As always, thank you for your continued commitment and support.



Charlotte Bonner, Chief Executive



Professor James Longhurst, Chair

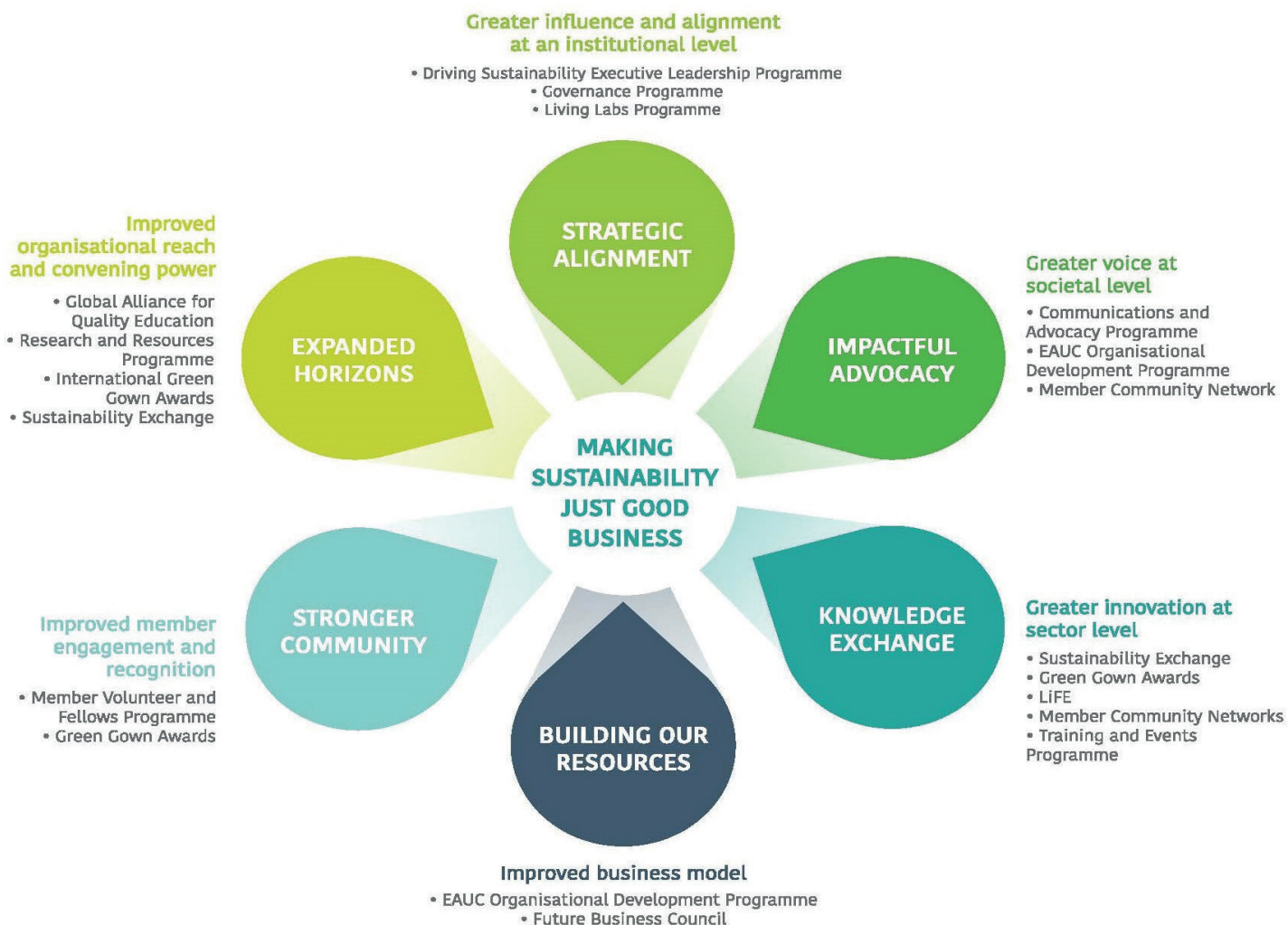
EAUC: Our Strategy

EAUC - The Alliance for Sustainability Leadership in Education is the environmental and sustainability champion within Further and Higher Education in the UK and Ireland. Our passion is to create a world with sustainability at its heart. That's our vision - we exist to lead and empower the post-16 education sector to make sustainability 'just good business'.

EAUC is a not-for-profit, member based charity run by members for members. From starting out as a voluntary organisation in 1996, we have grown to represent over 2 million students and nearly 400,000 staff, with a spending budget of over £25 billion. We help leaders, academics and other professionals to drive sustainability into the heart of their post-16 education institutions.

Launched in 2017, our 2017-2021 strategy aimed to offer the necessary support for the challenges institutions face today. We created six goals to underpin the structure and following member's feedback we have undertaken numerous activities to support each one. We will be developing our next strategy during 2023 as well as developing our approach to equity, diversity and inclusion.

OUR STRATEGY 2017 - 2021



Our Members

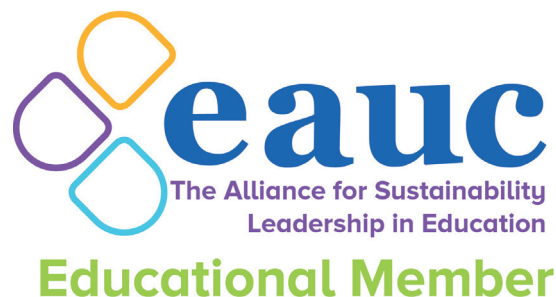
We are proud to convene and support organisations committed to advancing sustainability in and through education.

EDUCATIONAL MEMBERS IN 2022

261 Institutions Represented

95% Retention Rate

33 New Members



COMPANY MEMBERS IN 2022

11 Companies Represented:
4 Company Members
5 Company Affiliates
2 Company Partners

90% Retention Rate



STRATEGIC PARTNERS IN 2022

As a Member organisation, we actively seek out strategic partners who can help us do more for our university and college members.

In 2022, our network included 196 Strategic Partners, joining together the leading sustainability and education organisations across the UK and Ireland, and around the world.

196 Strategic Partners

Scotland Focus

EAUC Scotland Programme Year 3: April 2022 - March 2023



Delivered by our team in Scotland and funded by the Scottish Funding Council (SFC), this programme supports all Scottish FHE institutions to develop a skilled and informed, holistic approach to sustainability within governance, operations, learning and teaching, and engagement activities.

Leadership at all levels

621 attendees joined 33 EAUC-Scotland events

24% increase in educational contacts vs 2020

Delivered Carbon Literacy Training to 58 participants

3 new SDG Accord signatories

3 new Race to Zero for Universities and Colleges signatories

Skills, Knowledge & Data

Published 2020/21 FHE, FE and HE sector reports for PBCCD Reporting

Expanded the Public Bodies Reporting Peer Review to 19 institutions

Supported APUC's Supply Chain Climate & Ecological Emergency Strategy 2022 - 2030 development

96% of event attendees believe EAUC Scotland is helping them develop their skills and knowledge

Partnerships and Collaborations

Engaged with 91 non-FHE organisations through events or engagement calls

90 non-Scottish FHE attendees at EAUC Scotland events

Directly engaged with 8 partner network steering/working groups

Teaching, Research and Engagement

4 Education for Sustainability & Community Engagement TSNs held

Delivered second Realigning Curricula for the Future event series

Working with partners on QAA Research Project on ESD Monitoring and Evaluation

3 education-related consultation responses submitted

Supporting Wider Stakeholders

Supported SFC in the development of the Net Zero Framework and quarterly environmental policy briefings

EAUC Scotland provided feedback in the development of Scottish Government's inseting and offsetting guidance to public bodies

EAUC Scotland took part one awards panel

Timeline of Key Project Outputs

- Summer 2022**
- Public Bodies Climate Change Duties Overview Report published and provided individual feedback to 17 institutions
 - Supported Kickstarter Placement within EAUC and EAUC Scotland
 - SFC funding bid process started with regional and online workshops for sector input
- Autumn 2022**
- Development and launch of the Introducing Action for Sustainability e-learning course with CDN and LFSS for all Scottish college staff
 - Published Saving Energy - a Guide for the FHE Sector
 - Public Bodies Climate Change Duties Reporting Peer Review Session
 - Delivery of Autumn TSN series
- Winter 2022**
- Launch of second Realigning Curricula for the Future event series
 - Reviewed the Key Principles of the Net Zero Carbon Public Sector Buildings Standard for Existing Buildings (led by Scottish Futures Trust)
 - Ongoing development of QAA Collaborative Enhancement Project with partners (completion June 2023)
- Spring 2023**
- Continued delivery of Carbon Literacy Training
 - Submitted funding bid to SFC to continue EAUC Scotland activities
 - EAUC Scotland Step-Change for Sustainability Conference held at TIC, University of Strathclyde
 - Published Business Travel Guide for the FHE Sector
 - Annual Survey of FHE Contacts, AGM and EAUC Scotland Annual Report

Spotlight on: Central and South Scotland College Partnership

EAUC Scotland, in partnership with Borders College, Forth Valley College and West Lothian College, has continued its pilot shared-services framework to increase sustainability staffing capacity within each of the college partners. The pilot has been very impactful to date, with an estimated return on investment of 1:4 in its first year through achieved outputs including development of college sustainability strategies, successful pre-capital and capital funding applications and emissions reporting submissions. Later this year EAUC Scotland will be scoping the potential to expand the model more widely in the sector.

Spotlight on: Business Travel Guide for the FHE Sector

In February 2023, EAUC Scotland published its Business Travel Guide for the Further and Higher Education Sector. The guide highlights the Scottish policy and social drivers for addressing business travel emissions, and showcases best practice in strategies, reporting and reduction activities.

The guide aims to inform institutions of policy expectations; provide inspiration and suggested actions to take forward; and signpost colleges and universities towards further resources. It achieves this through featuring a range of best practice case studies, an in-depth action plan section and significant section on Equality, Diversity and Inclusion. It also includes a thorough discussion on each travel mode and how an institution might take this information to significantly reduce their business travel emissions.

Designed for the Further and Higher Education sector



2023



Goal 1: Strategic Alignment

GREATER INFLUENCE AND ALIGNMENT AT INSTITUTIONAL LEVEL



We embed sustainability within institutions to enhance employability, research, quality teaching, student experience, internationalism, efficiency, social responsibility, retention and growth.

STANDARDISED CARBON EMISSIONS FRAMEWORK

The standardised carbon emissions framework (SCEF) for the further (FE) and higher education (HE) launched in 23rd January 2023. Funded by the Department for Education and developed by EAUC, in consultation with the Platinum Queen Jubilee Challenge participants (21 higher and further education institutes from across the UK) and key sector bodies such as UUK, AoC, BUFDG, AUDE, GuildHE, HESA.

A consistent approach is required for the sector to enable peer-to-peer comparisons as well as transparency for staff and students. The SCEF brings good practice and guidance, develops a fuller understanding of how institutions contribute to the climate emergency and enables them to take action. The Department for Education (DfE) is expecting institutions will start reporting their carbon emissions by 2024-2025 academic year.

The framework is based on the Greenhouse Gas (GHG) Protocol, which includes an interpretation of Scopes 1, 2 and 3 for what this means to an institution with a plain English interpretation. There are 3 different reporting levels (Beginner, Intermediate and Advanced) based on the maturity of data sets and boundaries. Find out more [here](#).

NEIRF – UNIVERSITIES AND COLLEGES LAND FOR CARBON

The Universities and Colleges Land for Carbon project utilises institutions' land to create Woodland Carbon Credits (WCC). A verified government-backed credits to help them achieve their net-zero targets through carbon sequestration. Receiving funding from the Environment Agency's Natural Environment Investment Ready Fund (NEIRF) this will develop a standardised framework in order to create a simple and cost-effective solution for institutions.

Students and staff will be involved in providing vital skills for collecting and monitoring data and to support the green economy, maximising their learning potential and utilising academic and scientific expertise to ensure best practise for the wider sector. Find out more [here](#).



STANDARDISED CARBON
EMISSIONS FRAMEWORK

Delivered by



NATURAL
ENVIRONMENT
INVESTMENT
READINESS
FUND

Goal 2: Advocacy

GREATER VOICE AT THE SOCIETAL LEVEL



We harness our longevity and reputation alongside that of our membership base to provide EAUC members with a credible and knowledgeable voice.

ADVOCACY

- We worked closely with the Department for Education to support the implementation of their [Sustainability and Climate Change Strategy](#). We sit on a variety of steering groups to ensure the voice of further and higher education are heard.
- We continued expanding the partnership of the [Race to Zero for Universities & Colleges](#), welcoming more signatories throughout the year.
- We welcomed more signatories to the [SDG Accord](#), widening the global network of institutions.



Department
for Education



Department
for Environment
Food & Rural Affairs

CONSULTATIONS

During 2022 EAUC responded to the following:

- Department for Environment, Food and Rural Affairs (DEFRA) proposals to ban commonly littered Single Use Plastic items in England
- Advance HE professional standards framework review
- Office for National Statistics (ONS) Defining and Measuring Green Jobs
- EAUC also lead the joint response with AUDE, UUK, GuildHE and AoC to the Department for Business, Energy and Industrial Strategy (BEIS) Net Zero Review

EAUC Scotland responded to a further 5 consultations.

Discover more [here](#).

 **AdvanceHE**



Office for
National Statistics



Department for
Business, Energy
& Industrial Strategy

Goal 3: Research & Knowledge Exchange

GREATER INNOVATION AT THE SECTOR LEVEL



We facilitate the wealth of experience and knowledge for our members to ensure ongoing creation and dissemination of knowledge in sustainability.



WEBSITE METRICS

34K NEW SITE USERS

9K AVERAGE MONTHLY NEW SITE USERS

26K AVERAGE MONTHLY PAGE VIEWS

104K TOTAL PAGE VIEWS



WEBSITE METRICS

33K NEW SITE USERS

8K AVERAGE MONTHLY NEW SITE USERS

16K AVERAGE MONTHLY PAGE VIEWS

64K TOTAL PAGE VIEWS



Green Gown Awards International

6 CATEGORIES

56 FINALISTS

9 WINNERS

19 COUNTRIES

110k Twitter Impressions in 2022
92k Website Page Views in 2022

ANNUAL CONFERENCE

Our first face to face annual conference since 2019, 'Conversations on Climate Action' took place at the University of Loughborough in November 2022.

We welcomed over 200 delegates from over 80 institutions, in addition to the sponsors and exhibitors. 93% of delegates said the event experience was either Excellent or Good, and we had positive feedback on all sessions.

We wanted the focus to steer us all towards greater interaction and networking, with longer 'Conversation' sessions wherein delegates had time to discuss and learn from one another; this was extremely well received therefore we will repeat this format at our next annual conference at the University of Bath in June 2023.

"Great conference, a real morale boost and fantastic for networking and discussing common problems and sharing solutions."

CARBON LITERACY TRAINING

We started our Carbon Literacy Training (CLT) offer in January 2021, which has since gone from strength to strength. All 11 training courses in 2022 were fully booked, with 2 bespoke training sessions

Overall, we trained over 250 learners in over 80 institutions in 2022. We hope to see the Carbon Literacy offer continue to grow in 2023 with a senior leadership offer.

We are also proud that we are a Platinum Carbon Literate Organisation with all of our staff trained as well as having 6 team members trained to deliver the CLT.

Carbon Literate Organisation
Platinum



Goal 4: Maximised Resources



IMPROVED BUSINESS MODEL

We have a strong, transparent business model with diverse income streams, maximised membership potential and strong brand recognition.



CARBON COALITION

The Carbon Coalition is an offsetting initiative for the education sector. Following the successful pilot we have worked with London Universities Purchasing Consortia (LUPC) and The Energy Consortia (TEC) to develop a procurement framework.

We will be launching the new framework in June 2023 and institutions will have 2 windows throughout the year to process - in July and November so they cross over academic years.

We are also working closely with UKRI, the Wellcome Trust, Scottish Government and the Woodland Carbon Code to ensure best practice is supported across the sector and ensure institutions have the information that they need to ensure the best options are used for carbon sequestration. Find out more [here](#).



SUSTAINABILITY LEADERSHIP SCORECARD

The Sustainability Leadership Scorecard (SLS), in partnership with AUDE, was re-launched in 2022. The portal is easy for institutions to use and collaborate with colleagues to develop their self-assessment and develop an action plan.

The SDG mapping within the SLS continues to be accepted as evidence in Goal 17 for the Times Impact Rankings.

We will be resuming our annual report in 2023. Find out more [here](#).



SUMS & EAUC SUSTAINABILITY CONSULTANCY

In 2022, we launched a new sustainability consultancy service, in partnership with SUMS Consultancy.

We are pleased that we have 11 of our Fellows as our Associate Consultants. We are pleased to be able to offer the sector excellent quality and affordable services to the education sector. It really is using the expertise we have in the sector, for the sector. Find out more [here](#).



Goal 5: Stronger Community

IMPROVED MEMBER ENGAGEMENT AND RECOGNITION



We encourage and enable members to work together and take the lead on projects to achieve greater synergy and success through collaboration.

44

Regional, Branch and
Communities of
Practice Meetings

575

ATTENDEES

Partner meetings
attended included

Wrap, Aldersgate, UKUPC
Responsible Procurement,
Healthy Universities UK

Popular topics included

Scope 3, Net Zero, student
engagement, and returning
to campus

MEMBER NETWORKS

The EAUC is committed to our Members' ability to exchange ideas, skills and experience. To encourage more specialist learning and information sharing, we operate numerous Communities of Practice (CoP) groups that support focused and efficient networking among Members.

In 2022, we set up two new networks for Members:

- Sustainability Communications Community of Practice
- Climate Risk Community of Practice

MEMBER FEEDBACK FROM EAUC NETWORKING

"I think it's really helpful to have opportunities for discussion like this - just carving out a bit of time for questions and discussion makes a difference. We're all often in the same boat but it can be easy to try to just get on with it, when others may have some wisdom to share. I don't always have experience of some things being discussed but I can always take it back to my colleagues to flag things"

"Really enjoyed today's session and brilliant external speaker"

"Very useful to see how everyone else is approaching this and hearing from everyone regarding barriers and successes was great"

Goal 6: Expanded Horizons



IMPROVED ORGANISATIONAL REACH

We contribute to the wider sustainability agenda through local, national and international awards and alliances.

SDG ACCORD

We are proud to have presented our annual SDG Accord report to the United Nations High-Level Political Forum on Sustainable Development in July 2022. This was as part of the Higher Education Sustainability Initiative (HESI) day. With 102 signatories contributing, the annual report provides an in-depth review of the SDGs and raises the profile of the university and college sector in this global space. Find out more [here](#).

The SDG Accord

The University and College Sector's Collective Response to the Global Goals

1895

Individual
Signatories

62

Students' Union
Signatories

331

Institutional
Signatories

RACE TO ZERO FOR UNIVERSITIES AND COLLEGES

We continue to welcome new signatories to the Race to Zero, which is the official partner to the overarching Race to Zero campaign. This shows the impact that the education sector has on a global scale in meeting net-zero targets as soon as possible. EAUC provide the secretariat for this. Find out more [here](#).



1150

Institutions
Involved

528

Institutions
Committed

10,915,392

Students
Represented

YEA! Global Summit
5th July 2022

YEA!

• youth &
education
alliance

UN
environment
programme

50
1972-2022

eauc
The Alliance for Sustainability
Leadership in Education



YEA! GLOBAL SUMMIT

We delivered, in partnership with YEA!, United Nations Environment Programme and Tongji University, a global summit in July 2022. This brought together those institutions across the world who have committed to the SDG Accord, signed up to the Race to Zero or have been finalists in the International Green Gown Awards. By bringing together nearly 900 delegates we inspired and shared best practice from leading institutions globally.

Carbon Report

It is our aim to minimise our carbon footprint as much as possible, however as it happens with any other organisation, we still have a carbon footprint. We used the Carbon Coalition to offset 88 tonnes in 2022.



2022 RESULTS

For the first time we have included our supply chain emissions using the [HESCET tool](#), which is now also available for our FE members to use. This means our carbon footprint has increased by 2414% and is now 88 tonnes for the 2022 period, with our supply chain accounting for 88%.

The carbon footprint of our supply chain is 77.6 tonnes. Along with our supply chain we also include water (0.18 tonnes) and business travel (1.4 tonnes) so our overall Scope 3 emissions are 79 tonnes. Our Scope 2 emissions (purchased electricity, heating and lighting) is 8.9 tonnes. We do not have any Scope 1 emissions and no other areas of Scope 3.

As we are a home-based organisation we have to estimate our electricity, heating and lighting. We have used this using the latest guidance on home-working from [Sustainable Scotland Network Reporting Guidance](#) to calculate our staff's electricity and heating usage based on hours worked from home. However, this does not include water so we have estimated these using average figures for the number of staff we have using Defra conversion factors. With this more granular calculation our Scope 2 emissions have increased by 207%.

Our staff full time equivalent (FTE) increased from 9.71 to 11.18. Our average carbon emissions per FTE is 7.869 tonnes.

For a full breakdown of results [please visit our website](#).

Carbon Summary	Staff FTE	Total carbon emissions (KgCO ₂)	Carbon emissions per FTE (KgCO ₂ /FTE)	Income per annum £	Carbon emissions per unit of income (KgCO ₂ /£)
2021	9.7	3,500	360	473,663	0.01
2022	11.18	88,010	7,869	837,426	0.11
% increase/decrease	15.17%	2,414%	2,083%	76.80%	1,322%

Breakdown of our carbon	KgCO ₂	%
Scope 2	8,948	10%
Scope 3	79,062	89.83%
Travel	1,445	1.64%
Supply Chain	77,600	88.17%
Water	18	0.02%
Total	88,010	100%

Financial Review

During the financial period of 1 January to 31 December 2022 we made an overall surplus £210,083 (2021: overall deficit of £17,443) with an unrestricted surplus of £176,708 (2021: unrestricted deficit of £29,474). Due to the easing of covid restrictions meant that we were able to resume key income generation activities such as our annual conference and the Green Gown Awards Ceremony. In 2021 we only generated £3,238 for the annual conference due to being virtual but with the return of an in-person event we generated £91,359 in 2022.

We have a total available unrestricted fund of £293,000 to carry forward into 2023. After some challenging financial years, we were able to generate a healthy surplus in 2022. Much of this will be reinvested into the reserves that were so critical to our survival during the pandemic. We'll also be able to invest in building our staff team to support a number of longstanding and new programmes for our members.

We were pleased to confirm a further 1 year funding grant from the Scottish Funding Council starting in April 2023. This allows us to continue and further develop our support and leadership in Scotland. We also received funding from the Environment Agency for the Natural Environment Investment Readiness Fund for the University and College Land for Carbon Project. This funding runs from 1 July 2022 to 31 March 2024. In 2022, we received funding from the Department for Education to develop the Standardised Carbon Emissions Framework. These resulted in an increase of 144% to our restricted income.

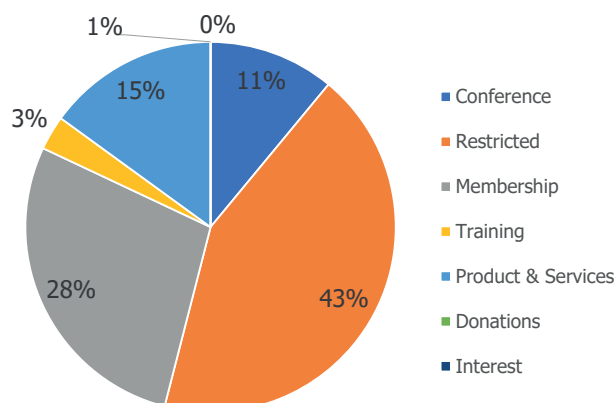
In addition to the increase in both restricted and unrestricted income we made significant savings in staff due to I A Patton reducing down to 2 days per week from January to June and left employment in June 2022 and C L Bonner starting as our new CEO in February 2023. Whilst F L Goodwin stepped up as Interim CEO during this period a saving was made on wages, with an overall 13% decrease in unrestricted expenditure. As a charity, all of our income and expenditure meet our charitable objectives.

Future Plans - Looking to 2023

We will be using our reserves to invest in increasing our staffing capacity to deliver key new income generation activities such as the Carbon Coalition and the EAUC & SUMS sustainability consultancy partnership. Our Educational Membership remains strong with a 95% retention rate and we have already welcomed 9 new members in 2023. We are reliant upon our members to continue supporting our work and we remain dedicated in supporting our members in 2023 and beyond.

Thank you to our Members for continuing to support us – without you we would not exist.

Where our income comes from



Trustees' Report

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 December 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 (FRE 102) (effective 1 January 2019). In 2022, 3 of our Branch Trustees retired from the board and a further trustee retired due to serving their maximum term.

Directors and Trustees

C L Bonner (CEO)	Appointed 20 February 2023
C Calder (Scotland Branch Convenor)	Appointed 31 March 2022
Professor D J Dalton (Ireland Branch Convenor)	Resigned 26 October 2022
Dr D J Duncan (Treasurer)	
Dr L A Ellis	
Professor J French (Deputy Chair)	
L Frewin	
Professor N F Glasser (Wales Branch Convenor)	Appointed 4 January 2023
L Johnson	Appointed 23 June 2022 Resigned 20 January 2023
Professor J Longhurst (Chair)	
S Lynch (Ireland Branch Convenor)	Appointed 6 March 2023
K Morgan	Resigned 16 March 2022
I A Patton (CEO)	Resigned 30 June 2022
L Rake	Appointed 23 June 2022 Resigned 11 May 2023
Professor Z Robinson	
Professor E Simmons	
P D Smith	Resigned 23 June 2022
Dr C Strong (Wales Branch Convenor)	Resigned 5 September 2022
J Wincott (Scotland Branch Convenor)	Resigned 31 March 2022
Company Secretary - F L Goodwin	

The objectives of the charity are as follows:

- to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment and the prudent use of natural resources, particularly by and in relation to universities and colleges;
- to advance the education of the public and in particular those attending or working in universities and colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment;
- to promote research into all aspects of sustainable development, and the preservation, conservation and protection of the environment particularly in relation to universities and colleges, provided that the useful results of such research are disseminated to the public.

The strategies employed to achieve the charity's objectives are to:

- The provision of training events and conferences;
- The provision of advice and support in integrating environmental and sustainability good practice through discussion networks and guidance materials;

Trustees' Report

- The promotion of strategic partnerships within the sector;
- The promote research and dissemination of good practice through projects.

Significant activities

The previous section outlines the significant activities undertaken during the year.

Public benefit - Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of the charity continues to be the promotion, education and research of all aspects of sustainable development in order to preserve, conserve and protect the environment.

ACHIEVEMENTS AND PERFORMANCE

How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance on public benefit and fee charging. All of our charitable activities focus on our ability to promote, educate and research all aspects of sustainable development in order to preserve, conserve and protect the environment.

Key achievements and successes during the period

During the year ended 31 December 2022 all of the activities undertaken by the charity continued to meet the charity's objectives.

Principal funding sources

The income of the charity is principally consists of membership fees, event fees and sponsorship from our members and partners. Restricted income is from the Scottish Funding Council, the Department of Education and the Environment Agency.

Investment policy and objectives

As per the terms of the charity's Memorandum of Association the charity has the power to invest in any way the trustees wish.

Reserves policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £45,215 to cover 2 months operational costs (2021: £47,111). There are sufficient funds for this. The trustees have this under constant review and will take steps to monitor this, subject to changes in the charity's operations.

Trustees' Report

Principal risks and uncertainties

The Board of Trustees has responsibility for ensuring that there are effective risk management and systems of internal control in place to manage the charity's major risks and to support the achievement of our strategic objectives. The principal risks to the charity and how these are managed are set out below.

Risk - financial performance and sustainability

Risk concerning financial performance and sustainability includes any significant reduction in fundraising due to economic conditions. This risks undermining our ability to meet the needs of our users and to meet our strategic aims. Risk concerning financial performance and sustainability is managed by the holding of reserves and a regular review of charity reserves. Senior management and the Board of Trustees also regularly review and scrutinise the charity's short and medium-term financial position.

Risk - information security

Risk concerning information security includes serious data protection or security failure which may result in legal and contractual issues, reputational damage and potential fines and loss of income. Risk concerning information security is managed by having a structure in place for Data Protection Act (DPA) monitoring and compliance and by the routine testing of IT systems to identify any security weaknesses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th June 2018. The company was incorporated on 19th July 2004 and was registered as a charity on 4th October 2004 with the Charity Commission. On 6th April 2006 all assets and charitable activities of the unincorporated EAUC Association were transferred to the charity. The members of the company are those universities, colleges or learning and skills sector providers, referred to as Educational Members, subscribing to the EAUC and totalled 261 at 31 December 2022 (2021:237). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

A copy of the charity's Articles of Association can be found at http://www.eauc.org.uk/eauc_governance.

Recruitment and appointment of new trustees

The Educational Members will at each AGM appoint up to nine individuals to act as trustees. The Chief Executive Officer of the charity shall serve as an ex-officio trustee for so long as they are employed. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed.

The Board of Trustees have the power at any time to appoint any person who is willing to act as trustee, either to fill a vacancy or as an addition to the existing Board, but the total number of trustees shall not exceed any maximum number fixed in accordance with the Articles. Any trustee so appointed shall hold office only until the next AGM following appointment and then shall be considered for re-election.

Individuals are appointed as Branch Convenors, as required, with the consent of the Board and are Branch trustees of the charity while they continue to hold office as Branch Convenor. Branch trustees are members of the Board.

Trustees' Report

Organisational structure

The Board of Trustees, which can have up to nine members and such number of Branch Trustees as required, administers the charity. The Board meets quarterly. The day to day organisation and running of the charity is undertaken by the Chief Executive Officer, Mr I A Patton, who was appointed by the trustees. Clear action planning, reporting and authorisation channels have been set.

Decision making

The charity has a financial policy which is reviewed annually by the Board of Trustees. Goods and services within the Board-approved annual EAUC budget or specific project budgets can be purchased with approval of the relevant budget holder. If any line within the budget overspends by 10%, the Audit Sub-Committee should be notified and will investigate and report to the Board as necessary. For purchases under the value of £10,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the CEO. For purchases between the value of £10,000 - £50,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Audit Sub Committee. For purchases over the value of £50,000 (net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Board.

Induction and training of new trustees

Trustees for this period have been informally inducted. A formal induction and training pack has been developed and all Trustees have received this.

Key management remuneration

The charity's People and Performance Sub-Committee annually reviews the salary of the CEO and provide recommendations for the Board's approval.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have reviewed the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced which are reviewed by the charity's Audit sub-committee and the Board of Trustees on a quarterly basis so that the necessary steps are taken to monitor/lessen these risks. Risks were reviewed post-pandemic to assess impacts and take any necessary action.

Fundraising

Only a small proportion of the charity's income comes from voluntary donations from our supporters.

The charity's Board of Trustees is deeply committed to building relationships and trust with our supporters and is committed to the strengthening of oversight and assurance concerning our fundraising programmes and in ensuring compliance and best practice in these areas.

We continue to be committed to addressing any expression of dissatisfaction on the part of our supporters and to examining ways to improve the levels of our service to them.

Independent Auditors' Report

Statement of Trustees Responsibilities

The trustees (who are also the directors of The Environmental Association for Universities and Colleges 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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.

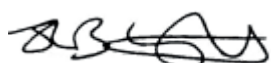
In so far as the trustees are aware:

- 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, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors on 22 June 2023 and signed on the board's behalf by:



Professor J Longhurst - Trustee

Independent Auditors' Report

Opinion

We have audited the financial statements of The Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the 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), including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic or Ireland; 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 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 Auditor 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.

Independent Auditors' Report

Opinions on other matter prescribed by the Companies Act 2006

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

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 in relation to which 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; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose 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.

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:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud.
- Reviewing minutes of meetings of those charged with governance.
- Assessing the extent of compliance with those laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Independent Auditors' Report

- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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.

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 charitable company's members 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.



James Cruse ACA, FCCA (Senior Statutory Auditor)
for and on behalf of J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Date: 22 June 2023

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
CURRENT FINANCIAL YEAR	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	341	-	341	17,241
Charitable activities:	5				
• Conference		91,359	-	91,359	3,238
• Projects		-	295,351	295,351	120,242
• Membership		238,712	-	238,712	211,259
• Training		25,120	4,670	29,790	24,965
• Products and services		123,044	51,754	174,798	94,590
• Other government grants		-	6,737	6,737	2,063
• Investment income	4	275	-	275	65
Total income		478,851	358,512	837,363	473,663
EXPENDITURE ON					
Charitable activities:	6				
• Conference		86,092	-	86,092	56,057
• Projects		18,822	318,400	337,222	144,776
• Membership		116,710	-	116,710	171,531
• Training		6,725	-	6,725	25,254
• Products and services		80,531	-	80,531	93,488
Total charitable expenditure		308,880	318,400	627,280	491,106
NET INCOME/(EXPENDITURE)		169,971	40,112	210,083	(17,443)
Transfers between funds	17	6,737	(6,737)	-	-
Net movement in funds		176,708	33,375	210,083	(17,443)
RECONCILIATION OF FUNDS					
Total funds brought forward		116,292	9,968	126,260	143,703
TOTAL FUNDS CARRIED FORWARD		293,000	43,343	336,343	126,260

Balance Sheet

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	14	102,883	-	102,883	34,311
Cash at bank		584,491	43,343	627,832	420,182
		687,374	43,343	730,717	454,493
CREDITORS					
Amounts falling due within one year	15	(394,374)	-	(394,374)	(328,233)
NET CURRENT ASSETS		293,000	43,343	336,343	126,260
TOTAL ASSETS LESS CURRENT LIABILITIES		293,000	43,343	336,343	126,260
NET ASSETS FUNDS	17	293,000	43,343	336,343	126,260
Unrestricted funds				293,000	116,292
Restricted funds				43,343	9,968
TOTAL FUNDS				336,343	126,260

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2023 and were signed on its behalf by:



D J Duncan
Trustee

Cash Flow Statement

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	207,377	(18,278)
Net cash provided by/(used in) operating activities		207,377	(18,278)
Cash flows from investing activities			
Interest received		275	65
Net cash provided by investing activities		275	65
Change in cash and cash equivalents in the reporting period		207,652	(18,213)
Cash and cash equivalents at the beginning of the reporting period		420,182	438,395
Cash and cash equivalents at the end of the reporting period		627,834	420,182

Notes to the Cash Flow Statement

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	210,083	(17,443)
Adjustments for:		
Interest received	(275)	(65)
(Increase)/decrease in debtors	(68,572)	10,303
Increase/(decrease) in creditors	66,141	(11,073)
Net cash provided by/(used in) operations	207,377	(18,278)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	420,182	207,652	627,834
Total	420,182	207,652	627,834

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

General information

The Environmental Association for Universities and Colleges (EAUC) is a charitable incorporated in England and Wales. The EAUC's registered office is EAUC, PO Box 3284, Gloucester, Gloucestershire, GL1 9HL.

Accounting convention

The financial statements of EAUC, 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 United Kingdom 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", the Companies Act 2006 and the Charities Act 2011. The financial statements have been prepared using the historic cost convention and are presented in sterling which is the functional currency of EAUC, rounded to the nearest £1. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

Company Status

EAUC is a company limited by guarantee. The members of the charitable company are universities, colleges or learning and skills sector providers referred to as Educational Members who subscribe to the EAUC and which totalled 261 as at 31 December 2022 (2021: 237). In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

Going concern

The financial statements have been prepared on a going concern basis as, at the time of approving the financial statements, the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once EAUC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received. Membership and other income received in advance is deferred until the criteria for income recognition are met. Income from government and other grants is recognised when EAUC has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by EAUC which is normally upon notification of the interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing EAUC 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. It is categorised under the following headings:

- Expenditure on charitable activities.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Support costs are those functions that assist with the work of EAUC but do not directly represent charitable activities undertaken by EAUC. Support costs include office costs, finance, personnel, payroll and other administrative costs which support EAUC's projects, programmes and activities. Governance costs represent costs incurred in connection with compliance and constitutional and statutory requirements.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. These costs have been allocated between the categories of expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8 to the financial statements.

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets costing £1,000 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Cost is defined as purchase cost less any residual value. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	100% on cost
Fixtures and fittings	50% on cost
Computer equipment	50% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in period in which the employee's services are received. Termination benefits are recognised immediately as an expense when EAUC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Provisions

Provisions are recognised when EAUC has a legal or constructive present obligation as a result of a past event, it is probable that EAUC will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives OF EAUC at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within EAUC's objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements

Pensions 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.

FINANCIAL INSTRUMENTS

Financial instruments are recognised in EAUC's Balance Sheet when EAUC 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest rate method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rate method. Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when EAUC's contractual obligations expire or are discharged or cancelled.

2. CRITICAL ACCOUNTING JUDGEMENT AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of EAUC's accounting policies, the trustees 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 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.

Notes to the Financial Statements

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and gifts	341	17,241

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	275	65

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Conference and sponsorship fees	Conference	91,359	3,238
Grants receivable	Projects	295,351	120,242
Education and company membership fees	Membership	238,712	211,259
Training fees	Training	29,790	24,965
Products and services fees	Products and services	174,798	94,590
Grants receivable	Other Government grants	6,737	2,063
		836,747	456,357

Grants received, including in the above, are as follows:

	2022	2021
	£	£
Accelerating Action and Leadership (SFC) grant	177,636	120,242
Coronavirus Job Retention Scheme grant	-	2,063
Department for Education grant	91,826	-
Natural Environment Investment Readiness Fund grant	25,889	-
Kickstarter grant	6,737	-
	302,088	122,305

Notes to the Financial Statements

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support Costs (see note 8)	Totals
	£	£	£
Conference	57,856	28,236	86,092
Projects	318,400	18,822	337,222
Membership	-	116,710	116,710
Training	1,074	5,651	6,725
Products and services	61,708	18,823	80,531
	439,038	188,242	627,280

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	256,016	176,840
Conference expenses	57,856	4,639
Project expenses	62,384	9,578
Training expenses	1,074	4,964
Products and services expenses	61,708	49,701
	439,038	245,722

8. SUPPORT COSTS

	Support Costs	Governance Costs	Totals
	£	£	£
Conference	26,148	2,088	28,236
Projects	17,430	1,392	18,822
Membership	108,078	8,632	116,710
Training	5,233	418	5,651
Products and services	17,431	1,392	18,823
	174,320	13,922	188,242

Basis of allocation - support costs

	2022	2021
Staff costs	Staff time	Staff time
Travel and subsistence	Staff time and actual	Staff time and actual
Marketing and printing	Staff time and actual	Staff time and actual
Website and computer costs	Staff time and actual	Staff time and actual
Insurance costs	Staff time and actual	Staff time and actual
Bank charges	Staff time	Staff time
Sundry and office expenses	Staff time	Staff time

Notes to the Financial Statements

8. SUPPORT COSTS continued

Basis of allocation - governance costs

	2022	2021
Audit fee	Actual	Actual
Legal and professional	Actual	Actual
Sundry and office expenses	Actual	Actual

Support costs, included in the above, are as follows:

Support costs

	Conference	Projects	Membership	
	£	£	£	
Wages	15,935	10,623	65,864	
Social security	2,688	1,792	11,111	
Pensions	3,462	2,308	14,311	
Travel and subsistence	838	558	3,462	
Marketing and printing	307	204	1,268	
Website and computer costs	504	336	2,083	
Insurance costs	1,676	1,117	6,928	
Bank charges	138	92	570	
Sundry and office expenses	600	400	2,481	
	26,148	17,430	108,078	
	Training	Products and services	2022	2021
	£	£	Total activities	Total activities
			£	
Wages	3,188	10,623	106,233	150,514
Social security	538	1,792	17,921	13,600
Pensions	694	2,307	23,083	20,464
Travel and subsistence	168	558	5,584	1,476
Marketing and printing	61	205	2,045	1,605
Website and computer costs	101	336	3,360	4,311
Insurance costs	335	1,117	11,173	13,666
Bank charges	28	92	920	1,493
Sundry and office expenses	120	400	4,001	14,864
	5,233	17,431	174,320	221,993

Notes to the Financial Statements

Governance costs

	Conference	Projects	Membership	
	£	£	£	
Wages	-	-	-	
Social security	-	-	-	
Pensions	-	-	-	
Auditors' remuneration	720	480	2,976	
Legal and professional	997	665	4,122	
Travel and subsistence	371	247	1,534	
	2,088	1,392	8,632	
	Training	Products and services	2022 Total activities	2021 Total activities
	£	£	£	
Wages	-	-	-	10,373
Social security	-	-	-	996
Pensions	-	-	-	1,297
Auditors' remuneration	144	480	4,800	4,650
Legal and professional	199	665	6,648	6,075
Travel and subsistence	75	247	2,474	-
	418	1,392	13,922	23,391

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):	2022	2021
	£	£
Auditors' remuneration	4,800	4,650
Operating lease charges	2,940	9,355

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2022 I A Patton served as an employee and trustee of EAUC from 1 January 2022 to 30 June 2022 (2021: 1 January 2021 to 31 December 2021). During the year ended 31 December 2022 I A Patton received remuneration amounting to £14,546 until 30 June 2022 (2021: £63,300). This was paid directly by EAUC. This amount was payable for their staff role and not in respect of the services provided as a trustee. I A Patton also participated in the EAUC's pension scheme and during the year ended 31 December 2022 employer pension contributions amounted to £1,818 until 30 June 2022 (2021: £7,912).

During the year ended 31 December 2022, Think EJ Ltd received £4,998 in consultancy fees (2021: £nil). Dr L A Ellis, a Trustee of EAUC is also a director of Think EJ Ltd.

Trustees' expenses

During the year ended 31 December 2022 a total of £438, (2021: £nil) was reimbursed to 2 trustees (2021: nil trustees) for directly incurred travel expenses.

Notes to the Financial Statements

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	326,460	308,688
Social security costs	33,307	25,500
Other pension costs	43,486	39,896
	403,253	374,084

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

	2022	2021
Permanent staff	7	8
Temporary staff	7	4
	14	12

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,000 - £70,000	-	1

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,204	12,037	17,241
Charitable activities:			
• Conference	(617)	3,855	3,238
• Projects	-	120,242	120,242
• Membership	211,259	-	211,259
• Training	18,440	6,525	24,965
• Products and services	92,677	1,913	94,590
• Other government grants	-	2,063	2,063
• Investment income	65	-	65
Total income	327,028	146,635	473,663

Notes to the Financial Statements

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds
EXPENDITURE ON			
Charitable activities:			
• Conference	55,693	364	56,057
• Projects	24,534	120,242	144,776
• Membership	171,531	-	171,531
• Training	24,234	1,020	25,254
• Products and services	80,510	12,978	93,488
Total charitable expenditure	356,502	134,604	491,106
NET INCOME/(EXPENDITURE)	(29,474)	12,031	(17,433)
Transfers between funds	2,063	(2,063)	-
Net movement in funds	(27,411)	9,968	(17,443)
RECONCILIATION OF FUNDS			
Total funds brought forward	143,703	-	143,703
TOTAL FUNDS CARRIED FORWARD	116,292	9,968	126,260

13. TANGIBLE FIXED ASSETS

	Plant and equipment	Computer equipment	Totals
	£	£	£
COST			
At 1 January 2022 and 31 December 2022	1,000	2,581	3,581
DEPRECIATION			
At 1 January 2022 and 31 December 2022	1,000	2,581	3,581
NET BOOK VALUE			
At 31 December 2022	-	-	-
At 31 December 2021	-	-	-

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	53,052	33,701
Prepayment and accrued income	49,831	610
	102,883	34,311

Notes to the Financial Statements

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	53,687	5,169
Social security and other taxes	8,395	6,358
VAT	16,348	10,395
Other creditors	5,522	4,621
Accruals and deferred income	310,422	301,690
	394,374	328,233

Deferred income

Deferred income is included in the financial statements as follows:

	£
Deferred income at 1 January 2022	281,667
Deferred during the year	276,930
Amounts released from previous years	(281,667)
Deferred income at 31 December 2022	276,930

Deferred income is comprised of the following items:

	2022	2021
	£	£
Unrestricted funds		
Conference income received in advance	6,300	5,505
Membership income received in advance	192,182	167,093
Training income received in advance	7,780	17,710
Products and services income received in advance	49,500	20,555
	255,762	210,593
Grant income for projects	276,930	281,667
Deferred income at 31 December 2022	276,930	281,667

Deferred income represents grant and other monies received in advance of specific projects where conditions are applied and have been deferred in order to comply properly with the conditions under which these monies have been received.

Notes to the Financial Statements

RESTRICTED FUNDS

Purpose of Restricted Funds

Projects

This represents externally funded projects, Catalysing Transformative Leadership for Sustainability Programme, in furtherance of our charitable objective to promote and advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment. This also includes funding from the AAL programme, which aims are accelerating actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this also represents funds generated in addition to grant funding which are restricted in their use to project expenditure.

The following funds represent income generated from specific activities which are linked to the externally funded projects. As such the use of this income is restricted to these projects.

Conference

This represents the Annual Conference in Scotland, as part of the SFC project, to advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Training

This represents EAUC training events in Scotland, as part of the SFC project, to advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Products and Services

This represents services provided under the SFC project to advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Other government grants

This represents claims made under the Coronavirus Job Retention Scheme (CJRS)

Transfers between funds

Transfers represent use of CJRS claim income and recoverable statutory maternity pay to offset employment costs recognised in unrestricted funds.

Notes to the Financial Statements

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	2,940	2,940
Between one and five years	4,655	7,595
	7,595	10,535

17. MOVEMENT IN FUNDS

	AT 1.1.22	Net movement in funds	Transfer between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	116,292	169,971	6,737	293,000
Restricted funds				
Conference fund	3,491	-	-	3,491
Projects fund	-	(23,049)	-	(23,049)
Training fund	5,505	4,670	-	10,175
Products and services fund	972	51,754	-	52,726
Other Government grants fund	-	6,737	(6,737)	-
	9,968	40,112	(6,737)	43,343
TOTAL FUNDS	126,260	210,083	-	336,343

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	478,851	(308,880)	169,971
Restricted funds			
Projects fund	295,351	(318,400)	(23,049)
Training fund	4,670	-	4,670
Products and services fund	51,754	-	51,754
Other Government grants fund	6,737	-	6,737
	358,512	(318,400)	40,112
TOTAL FUNDS	837,363	(627,280)	210,083

Notes to the Financial Statements

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds	AT 1.1.21	Net movement in funds	Transfer between funds	At 31.12.21
Unrestricted funds	£	£	£	£
General fund	143,703	(29,474)	2,063	116,292
Restricted funds				
Conference fund	-	3,491	-	3,491
Training fund	-	5,505	-	5,505
Products and services fund	-	972	-	972
Other Government grants fund	-	2,063	(2,063)	-
	-	12,031	(2,063)	9,968
TOTAL FUNDS	143,703	(17,443)	-	126,260

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds	£	£	£
General fund	327,028	(356,502)	(29,474)
Restricted funds			
Conference fund	3,855	(364)	3,491
Projects fund	120,242	(120,242)	-
Training fund	6,525	(1,020)	5,505
Products and services fund	1,913	(941)	972
Other Government grants fund	2,063	-	2,063
Other restricted donations fund	12,037	(12,037)	-
	146,635	(134,604)	12,031
TOTAL FUNDS	473,663	(491,106)	(17,443)

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

	AT 1.1.21	Net movement in funds	Transfer between funds	At 31.12.22
Unrestricted funds	£	£	£	£
General fund	143,703	140,497	8,800	293,000
Restricted funds				
Conference fund	-	3,491	-	3,491
Projects fund	-	(23,049)	-	(23,049)
Training fund	-	10,175	-	10,175
Products and services fund	-	52,726	-	52,726
Other Government grants fund	-	8,800	(8,800)	-
	-	52,143	-	43,343
TOTAL FUNDS	143,703	192,640	-	336,343

Notes to the Financial Statements

17. 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	805,879	(665,382)	140,497
Restricted funds			
Conference fund	3,855	(364)	3,491
Projects fund	415,593	(438,642)	(23,049)
Training fund	11,195	(1,020)	10,175
Products and services fund	53,667	(941)	52,726
Other Government grants fund	8,800	-	8,800
Other restricted donations fund	12,037	(12,037)	-
	505,147	(453,004)	52,143
TOTAL FUNDS	1,311,026	(1,118,386)	192,640

Purpose of Unrestricted Funds

General fund

This fund represents the free funds of EAUC that are not designated for particular purposes.

Purpose of Restricted Funds - Projects fund

Projects fund

This fund represents externally funded projects from the AAL programme which aims to accelerate actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this fund also represents funds generated in addition to grant funding which are restricted in their use to project expenditure. This also represents funded projects from the Department for Education and the Environment Agency.

Purpose of Restricted Funds - Conference, Training and Products and services fund

The following restricted funds represent income generated from specific activities which are linked to EAUC's externally funded projects. As such the use of income concerning these funds is restricted to these projects.

Conference fund

This fund represents the Annual Conference in Scotland, as part of the SFC project, to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

Training fund

This fund represents EAUC training events in Scotland, as part of the SFC project, to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

Products and services fund

This fund represents services provided under the SFC project to advance the education of the public and, in particular, those attending or working in universities in all aspects of sustainable development and the preservation, conservation and protection of the environment.

Notes to the Financial Statements

17. MOVEMENT IN FUNDS - continued

Purpose of Other Restricted Funds

Other government grants fund

This fund represents claims made by EAUC to HMRC under the terms of the Coronavirus Job Retention Scheme (CJRS). This fund was fully expended as at 31 December 2021.

Other restricted donations fund

This fund represents donations received by EAUC to be expended under specific conditions. This fund was fully expended as at 31 December 2021.

TRANSFERS BETWEEN FUNDS

Transfers between funds as at 31 December 2022 represent movements between EAUC's General fund and certain individual restricted funds.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charge to income and expenditure in respect of defined contribution schemes was £43,486 (2021: £39,986).

19. RELATED PARTY DISCLOSURES

There were no disclosable related party transactions during the years ended 31 December 2021 and 31 December 2022 other than trustee's remuneration and expenses as disclosed in note 10 to the financial statements.

20. POST BALANCE SHEET EVENTS

C L Bonner

On 20 February 2023 C L Bonner was recruited as the charity's new Chief Executive Officer and was appointed as a trustee of the charity.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	341	17,241
Investment income		
Bank interest receivable	275	65
Charitable activities		
Grants receivable	302,088	122,305
Conference and sponsorship fees	91,359	3,238
Educational and company membership fees	238,712	211,259
Training fees	29,790	24,965
Products and services fees	174,798	94,590
	836,747	456,357
Total incoming resources	837,363	473,663

Notes to the Financial Statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022 - continued

	2022	2021
	£	£
EXPENDITURE		
Charitable activities		
Wages	220,227	147,801
Social security	15,386	10,904
Pensions	20,403	18,135
Conference expenses	57,856	4,639
Training expenses	1,074	4,964
Products and services expenses	61,708	49,701
	439,038	245,722
Support costs		
Wages	106,233	150,514
Social security	17,921	13,600
Pensions	23,083	20,464
Travel and subsistence	5,584	1,476
Marketing and printing	2,045	1,605
Website and computer costs	3,360	4,311
Insurance costs	11,173	13,666
Bank charges	920	1,493
Sundry and office expenses	4,001	14,864
	174,320	221,993
Governance costs		
Wages	-	10,373
Social security	-	996
Pensions	-	1,297
Auditors remuneration	4,800	4,650
Legal and professional	6,648	6,075
Travel and subsistence	2,474	-
	13,922	23,391
Total resources expended	627,280	491,106
Net income/(expenditure)	210,083	(17,443)



This report was written and designed
in-house by the EAUC team.

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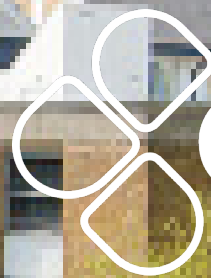
www.eauc.org.uk

THE ENVIRONMENTAL ASSOCIATION FOR UNIVERSITIES AND COLLEGES

England & Wales - Charity number 1106172

Accounts

Annual Report 2021



eauc

The Alliance for Sustainability
Leadership in Education

EAUC - The Alliance for Sustainability Leadership in Education
The Environmental Association for Universities and Colleges
Registered Company Number 05183502
Registered Charity Number 1106172

Front Cover Image of Lancaster University - Highly Commended, Green Gown Awards 2021

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Company Information

Charity Information

EAUC - The Environmental Association for Universities and Colleges
Registered Charity number 1106172
Registered Company number 05183502
(England and Wales)

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Chief Executive & Chair's Message

2021 was certainly another challenging year with the pandemic continuing to cause disruption. However, with the measures that we put in place in 2020, this helped us to continue to support our members and our staff. With our membership retention remaining high at 95% and welcoming 26 new members, mostly from colleges in England, we felt that sustainability was certainly raising as a strategic agenda for many.

With the UK hosting COP26 in 2021, this certainly helped to put education and sustainability in the spot-light. This was evident with the first ever Education Ministers Summit taking place at COP26. As we gained Observer Status in 2021 this enabled us to provide the opportunity for our staff, Board and Fellows to go to COP26. We were also delighted to be able to include two of our Student Climate Commissioners as part of our delegation. We look forward to creating greater relationships with host countries moving forward.

Whilst again for another year we were unable to have a physical conference so again we brought the world together in our virtual conference. We continued to bring many new and diverse voices to the event making for an inclusive and global programme. It was especially powerful to bring together people from our international programmes - the SDG Accord, Race to Zero for Universities and Colleges and the International Green Gown Awards. We feel that bringing this diversity in voices is a critical role that we play and we will continue supporting our global partners in our Global Summit in 2022, in partnership with UNEP and Tongji University.

The staff and Board took a positive from the pandemic and we collectively decided that being home-based worked for us as an organisation so we made the decision in June 2021 to give up our offices and make the change permanent. We continue to support our staff in providing a working from home allowance in line with HMRC guidance. We thank our office hosts, University of Gloucestershire and Queen Margaret University, for all their support over the years.

Some key activities of the year including the conclusion of the Climate Commission. We, together with our partners, developed many tools and resources and we will continue to work closely together to benefit the sector. The creation of the Carbon Coalition was another example of a strong partnership with the COP26 Universities Network following the offsetting briefing we co-authored. We hope this new initiative will further support our members in the years to come. Carbon Literacy Training was another highlight of the year with us achieving Platinum organisation status with all of our staff fully trained. We also have 4 staff that are accredited trainers which we are hugely proud of. We look forward to continue supporting our members in 2022 and beyond.

We thank you all for your continued passion, commitment, diligence, and support.



Iain Patton, Chief Executive



Professor James Longhurst, Chair

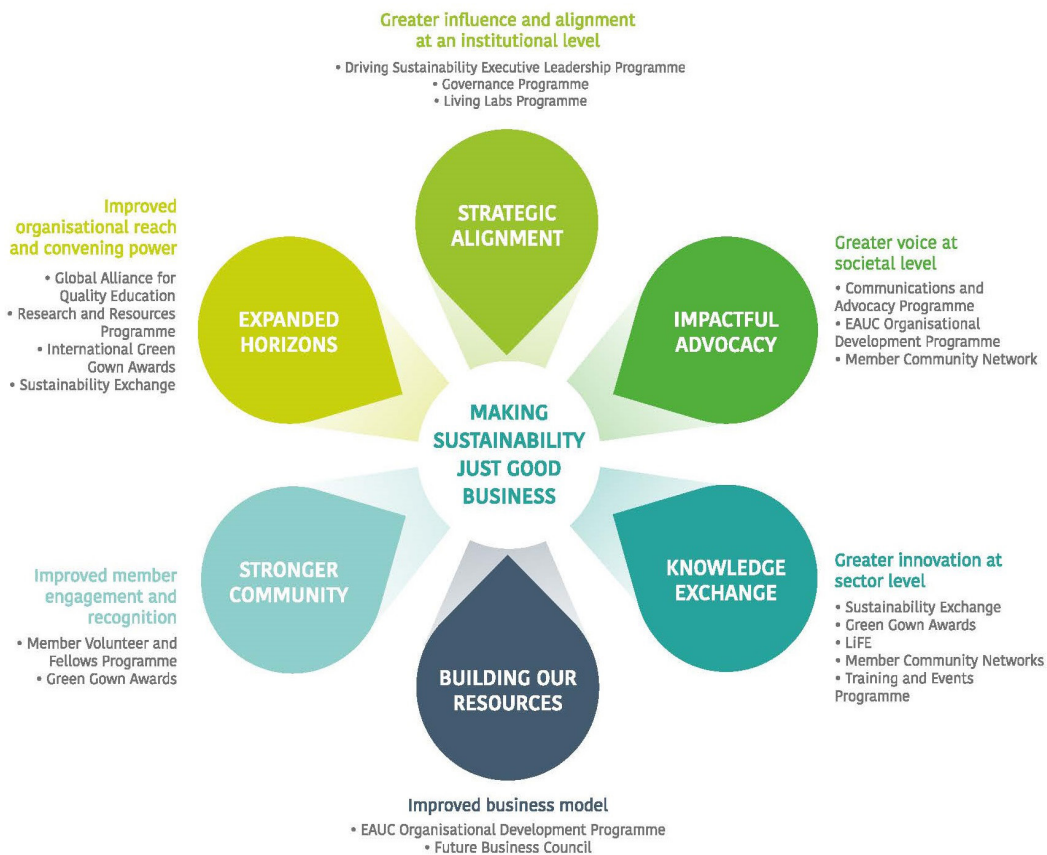
EAUC: Our Strategy

EAUC - The Alliance for Sustainability Leadership in Education is the environmental and sustainability champion within Further and Higher Education in the UK and Ireland. Our passion is to create a world with sustainability at its heart. That's our vision - we exist to lead and empower the post-16 education sector to make sustainability 'just good business'.

EAUC are a not-for-profit, member based charity run by members for members. From starting out as a voluntary organisation in 1996, we have grown to represent over 2 million students and nearly 400,000 staff, with a spending budget of over £25 billion. We help leaders, academics and other professionals to drive sustainability into the heart of their post-16 education institutions.

Launched in 2017, our 2017-2021 strategy aimed to offer the necessary support for the challenges institutions face today. This strategy is taking us through the steps to ensure we will transition to and remain, a future-focused organisation. We created six goals to underpin the structure and following member's feedback we are undertaking numerous activities to support each one.

OUR STRATEGY 2017 - 2021



Our Members

EDUCATIONAL MEMBERS

Our educational members are why the EAUC exists. We proudly represent and support **universities and colleges** from across the UK and Ireland.

237
INSTITUTIONS
REPRESENTED

7063
INDIVIDUAL
CONTACTS

95%
RETENTION
RATE

COMPANY MEMBERS

The guiding principle for the EAUC company membership strategy is **to develop intelligent dialogue between companies and our educational members**, to together to create a sustainable future.

11
COMPANIES
REPRESENTED

122
INDIVIDUAL
CONTACTS

82%
RETENTION
RATE

194 STRATEGIC PARTNERS

We believe in **partnership and collaboration**, so we bring together the leading sustainability and education organisations across the UK and Ireland, and internationally, to make our members voice a powerful one.

“

Student involvement for the Green Gown Awards is a great platform for the students and the College to show what can be achieved together and to have that recognition from EAUC is great.

”

“

I greatly value the EAUC's guidance, networking, advocacy role and awareness raising. Great communication and support!

”

“

EAUC membership opens up a wealth of networking, knowledge-sharing and personal development opportunities. The EAUC team is always helpful and there is a really strong sense that they are working to help us achieve our goals.

”

Scotland Focus

EAUC-Scotland Programme Year 2: April 2021 - March 2022



Delivered by our team in Scotland and funded by the Scottish Funding Council (SFC), this programme supports all Scottish FHE institutions to develop a skilled and informed, holistic approach to sustainability within governance, operations, learning and teaching, and engagement activities.

Leadership at all levels

740 attendees joined 39 EAUC-Scotland events

10% increase in educational contacts

Delivered Carbon Literacy Training to 135 participants

4 new SDG Accord signatories

20 new Race to Zero for Universities and Colleges signatories

Skills, Knowledge & Data

Published 2019/20 FHE, FE and HE sector reports for PBCCD Reporting

Expanded the Public Bodies Reporting Peer Review to 18 institutions

Supported APUC develop draft Supply Chain Climate & Ecological Emergency Strategy 2022 - 2030

95% of event attendees believe EAUC Scotland is helping them develop their skills and knowledge

Partnerships and Collaborations

Engaged with 62 non-FHE organisations through events or direct dialogue

111 non-Scottish FHE attendees at EAUC Scotland events

Directly engaged with 8 partner network steering/working groups

Developed and launched COP26 tertiary education event webpage

Teaching, Research and Engagement

8 Education for Sustainability & Community Engagement TSNs held

Launched Realigning Curricula for the Future event series

Working with partners on QAA Research Project on ESD Monitoring and Evaluation

Directly engaged with 14 Students' Unions and Associations

Supporting Wider Stakeholders

Supported SFC through development of internal Net Zero strategy and quarterly environmental policy briefings

Co-developed with Scottish Government the Public Sector Leadership on the Global Climate Emergency Guidance in October 2021

EAUC-Scotland took part in one grants panel and one awards panel

Scotland Focus

Timeline of Key Project Outputs

Summer 2021

- Relaunch of Sector Helpline
- Public Bodies Climate Change Duties Overview Report published and nine 1-to-1 training sessions delivered
- Development of sector COP26 website
- Regional meet-ups in Edinburgh and Glasgow

Autumn 2021

- Facilitated COP26 and Student Engagement event
- Staff and Scotland-based EAUC Fellow engagement with COP26
- Public Bodies Climate Change Duties Reporting Peer Review Session
- Delivery of Autumn TSN series
- Publication of Public Sector Leadership on the Global Climate Emergency Guidance

Winter 2021

- Continued delivery of Carbon Literacy Training (9 cohorts to date)
- Institutional engagement calls scheduled
- Central and South Scotland College Partnership launch
- CDN approved LFSS and EAUC-Scotland development of Introduction to Sustainability course for college staff (due Summer 2022)

Spring 2022

- Launch of Realigning Curricula for the Future event series
- Delivery of Spring TSN series
- Launch of QAA Collaborative Enhancement Project
- Annual Survey of FHE Contacts, AGM and EAUC-S Annual Report

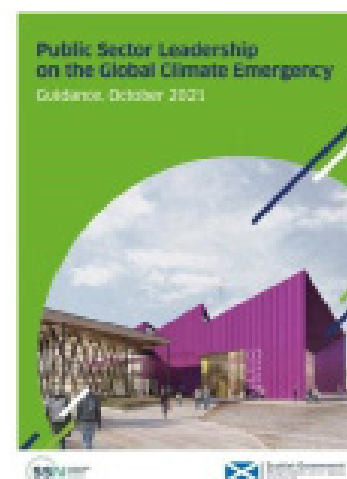
Spotlight on: Central and South Scotland College Partnership

EAUC-Scotland, in partnership with Borders College, Forth Valley College and West Lothian College, has developed a new shared-services framework to increase sustainability staffing capacity within each of the college partners. Known as the Central and South Scotland College Partnership, the three colleges are funding for 18 months a shared 1 FTE Sustainability Project Manager based within EAUC Scotland to deliver sustainability projects and develop sustainability strategies within each college, and also to share ideas and experiences between the three for the benefit of all.

Spotlight on: Public Sector Leadership on the Global Climate Emergency

This year EAUC-Scotland has worked with Scottish Government and Sustainable Scotland Network partners to co-develop the Scottish Government's [Public Sector Leadership on the Global Climate Emergency Guidance October 2021](#). This is the first known document of its kind from Scottish Government and it aims to engage the leaders of Scotland's public bodies in the key role they have to play in the crucial period to 2030 in the shared national endeavour to tackle the global crises of health, climate emergency and biodiversity loss.

Following the publication of the Guidance, EAUC Scotland developed for the sector the Text Brief [PBCCD Reporting Guidance for 2022](#) to summarise the key expectations on colleges and universities when submitting PBCCD in November 2022, and Scottish Government key targets for embedding within institutional strategic plans.



Climate Commission for UK Higher and Further Education

FINAL REVIEW:

The Climate Commission was established with the **short term aim of developing an Action Plan in response to the UK government's stated climate emergency** and draw together a **strategic sector-wide approach** to the Climate Framework.

The partnership between EAUC, GuildHE, Association of Colleges and Universities UK is a powerful one and with the Climate Commission coming to the end of our activities at the end of 2021, all partners have agreed to continue working together through a Climate Alliance.

The key resources that have been developed through the Climate Commission are:

- **Further Education Climate Action Roadmap**
- **Higher Education Climate Action Toolkit**
- **UNESCO Futures of Education Student Report**
- **Climate Action for University Chairs Guide - in partnership with the Committee of University Chairs**
- **COY16 Student Statement**
- **UK Research Centre Mapping**

We thank all our Climate Commissioners, institutions and partners that have contributed to our work.



CLIMATE COMMISSION AT COP26:

The Climate Commission, including 2 of our Student Climate Commissioners, were represented at COP26, through EAUC's Observer Status. We engaged with key sessions with the Department for Education as well as attending the first ever Education Ministers Summit.

For further information visit www.eauc.org.uk/climate_commission



Goal 1: Strategic Alignment

GREATER INFLUENCE AND ALIGNMENT AT INSTITUTIONAL LEVEL



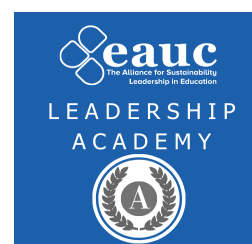
We embed sustainability within institutions to enhance employability, research, quality teaching, student experience, internationalism, efficiency, social responsibility, retention and growth.



After a long break where we were unable to run face to face Leadership training we were pleased to launch both an [Emerging Leaders and Leadership Academy](#) online courses. Both courses had good uptake with 20 signing up to attend our Emerging Leaders training, for those in roles looking to improve their leadership skills in order to pursue careers in sustainability.

The Leadership Academy proved so popular that we ran two cohorts, the first was capped at 30 attendees and the second cohort saw another 20 Senior Sustainability Leaders join us from both HE and FE.

Both programmes incorporated an opportunity for delegates to gain from the experience and expertise of a personal mentor. We received excellent feedback and will be looking to extend the mentoring opportunities.



Kickstart Scheme

Change Agents UK and SOS-UK, supported by the EAUC, offered a [supported Kickstart Scheme](#) designed for colleges and universities. The Government Kickstart Scheme is to fund hundreds of thousands of high quality 6-month work placements for young people deemed to be at risk of long term unemployment.

An opportunity to support transformative work placements for young people, we are proud to have been engaging with the tertiary education sector for many years, now bringing combined experiences to Kickstart placements. This Government scheme will cover 100% of the National Minimum Wage for 25 hours a week, plus employer National Insurance contributions and employer minimum automatic enrolment contributions.

Sustainable Futures

In 2020, Change Agents UK and the EAUC undertook a study examining 'Skills for the Future', taking perspectives from employers, educational institutions and young people who had recently transitioned from education into work.

Using these three lenses, this interrogated skills gaps and explored the skills needed.

The outputs, along with many years' experience in this area, were distilled into the [Sustainable Futures programme](#), in partnership with Change Agents UK. We have designed tailored versions for HE students both with and without prior sustainability knowledge. Pilots were successfully run during 2021, positively impacting hundreds of students so far.



Goal 2: Advocacy

GREATER VOICE AT THE SOCIETAL LEVEL



We harness our longevity and reputation alongside that of our membership base to provide EAUC members with a credible and knowledgeable voice.

ADVOCACY WORK

We worked closely with the Department of Education within numerous working groups, to support the [Sustainability and Climate Change Strategy](#).

We continued expanding the partnership [Race to Zero for Universities & Colleges](#), welcoming more signatories throughout the year. We held several outreach events across the world including Japan, Mexico, Slovakia, China and Morocco. We will continue to support signatories ahead of COP27.

EAUC received [Special Consultative Status](#) with the United Nations Economic and Social Council (ECOSOC) and Observer Status with UNFCCC for [COP26 and beyond](#).

We welcomed more signatories to the [SDG Accord](#), widening the global network of institutions.

With the [British Council Turkey](#), and [British Council Algeria](#), we launched two sustainability competitions to promote on-campus innovation.

We presented to the UK Government Environment Audit Select Committee Inquiry into Green Jobs, and supported the [Green Jobs Taskforce report](#).

In July, we published [a list of four civic principles](#) and learnings, essential for a sustainable recovery.

Following on the Education & Skills Funding Agency (ESFA) recommendation on carbon reporting, we launched a [SECR tool](#) for EAUC FE members.

During the COP26 leadup, our work featured in the [Sustainable Businesses Magazine](#).

We are proud of the efforts by universities and colleges across our network, as they continue to work across communities and the wider world, to support sustainability journeys.



EAUC receives ECOSOC Special Consultative Status



The SDG Accord

The University and College Sector's Collective Response to the Global Goals



Goal 3: Research & Knowledge Exchange

GREATER INNOVATION AT THE SECTOR LEVEL



We facilitate the wealth of experience and knowledge for our members to ensure ongoing creation and dissemination of knowledge in sustainability.

The SDG Accord

The University and College Sector's Collective Response to the Global Goals



85,528	16,470	81,978	164,703
TOTAL NUMBER OF USERS	AVERAGE MONTHLY WEBSITE PAGE VIEWS	NEW WEBSITE USERS	TOTAL WEBSITE PAGE VIEWS



90 FINALISTS **14** CATEGORIES

Representing over 862,000 students, 156,000 staff and a combined annual turnover of £15 billion

100+ JUDGES **17** SDGs

386 New Twitter Followers
Over 90,000 Website Page Views

Virtual Global Conference

2021 saw us run our Virtual Global Climate Conference, focussed around an international audience, it showcased case studies from our International Green Gown Award finalists, SDG Accord signatories, and Race to Zero signatories from 27 countries.



The keynotes focussed on two areas:

- Embedding Sustainability within your Institutions and Building Back Better;
- How universities and colleges can overcome the challenges and make the opportunities for lasting change.

With panellists from UNEP, oikos and several international universities adding their perspectives, the event was attended on the day by over 130 delegates.

Webinars

We ran over 20 webinars throughout the year across a wide range of topics. We had over 250 delegates engaging in our webinars.

Carbon Literacy

Our Carbon Literacy training started in 2020 and went from strength to strength. We ran 11 courses, trained 175 learners from 54 institutions and issued over 130 certificates.

eauc
The Alliance for Sustainability Leadership in Education

CARBON LITERACY TRAINING 2021

175 LEARNERS
attended our Carbon Literacy Training in 2021

INSTITUTIONS 54
attended from Universities, Colleges and Support Organisations

40 UNIVERSITIES
8 COLLEGES
5 SUPPORT ORGANISATIONS

CERTIFICATES ISSUED 130

CARBON REDUCING ACTION COMMITMENTS 100+

Maximilian Metropolitan University
Find out more about Carbon Literacy here

Carbon Literacy Organisation
Partners

Goal 4: Maximised Resources



IMPROVED BUSINESS MODEL

We have a strong, transparent business model with diverse income streams, maximised membership potential and strong brand recognition.



CARBON COALITION

We worked with the [COP26 Universities Network](#) on a briefing on offsetting aimed at the UK Further & Higher Education Institutions which was published in January 2021. Further to the recommendations in the guidance, EAUC has now made an offsetting scheme for the education sector, called Carbon Coalition.



The [EAUC Carbon Coalition](#) is a consortium of UK and Ireland higher and further education institutions that have joined together to offset their emissions leveraging their combined buying power and knowledge. We have a goal to provide partners with a simple, robust offsetting menu of products that provides maximum value for money as well as providing confidence in the projects they are investing in. By utilising the expertise we have within our sector we set up an Advisory Board which provides confidence to institutions in what is a very complex area. We run a pilot with 7 institutions.

We are undergoing a procurement process in partnership with LUPC to ensure the scheme meets the requirements of institutions and look forward to launching in Autumn 2022.

SUSTAINABILITY LEADERSHIP SCORECARD

The [Sustainability Leadership Scorecard \(SLS\)](#) ensures institutions can track their sustainability progress, celebrate their successes and improve their weaknesses. We launched this in partnership with [AUDE](#), to bring an interactive, collaborative, and aligned approach to the UN SDGs.

The [2021 Annual Report](#) showed the rate of change of member institutions actively embedding sustainability across their leadership, governance, learning, teaching, research, estates, operations and partnerships.

The SLS tool is increasingly proving its worth as institutions are able to use the individual SLS reports themselves as a one stop shop, submitting it as evidence to the Times Higher Education Impact Rankings and the SDG Accord. The SLS also helps HE and FE institutions create personalised strategies and action plans, and complements other tools, such as the [Climate Action Roadmap for FE Colleges](#) and the [HE Climate Action Toolkit](#).

In 2022, we are working with Deventio to develop a new portal for the SLS which will be launched in the summer.



Key Features

- **Minimise duplication and increase efficiency:**
Members can select from a wide range of sustainability standards and accreditations, such as ISO 14001, Green Impact, Responsible Futures, BREEAM, etc. which you are already using and this automatically provides you with a starting score
- **SMT-Ready Reporting:**
Members can download Management Reports to help you provide the monitoring and reporting to show impact and value to senior management
- **SDG Mapping:**
Scores are automatically mapped against the UN Sustainable Development Goals and provide members with a simple and easy to understand report on your impact on the SDGs
- **Comparison:**
Members will be able to compare their progress with other institutions across the UK and Ireland. Members can also select their own specific university or college groups to compare to – such as institutions within your region or institutions of a similar size and/or function
- **Independent Gap Analysis**
The Sustainability Leadership Scorecard is a self-assessment tool for institutions to review their performance and progress across, some or all, of a broad spectrum of sustainability issues. However, some institutions may wish to carry out a review by an independent party, instructed by EAUC, to ensure that the scores are an accurate reflection of the institution's performance and to gain expert advice as to how to continue to improve or to be able to report performance externally.

Goal 5: Stronger Community

IMPROVED MEMBER ENGAGEMENT AND RECOGNITION



We encourage and enable members to work together and take the lead on projects to achieve greater synergy and success through collaboration.

44

Regional, Branch and Communities of Practice Meetings

575

ATTENDEES

Partner meetings attended included

Wrap, Aldersgate, UKUPC
Responsible Procurement,
Healthy Universities UK

Popular topics included

Scope 3, Net Zero, student engagement, and returning to campus

Regional, Branch, Community of Practice, Topic Support Network, Office Bearers Group, Working Groups

VOLUNTEER **54**
(Convenors and/or equivalent)

Equivalent of **1.35 FTE**
over the year to the
organisation

Contribution throughout the year
£139,968

“ The Carbon Literacy training is one of the most useful trainings I have ever done. The two half days of training were super informative and additionally making the commitments following the training and for the certificate have been very impactful on my personal and work life. ”

We thank all EAUC Fellows for their contributions throughout the year.

In 2021, we introduced Honorary Fellowships that would encourage a wider, more inclusive participation within the organisation, recognising those making significant contributions to the education sector.

We welcomed new Fellows in 2021 to Kirsti Norris (UWE), Kat Thorne (King's College London), Jamie Pearson, (Edinburgh Napier University), Fraser Lover (University of Aberdeen), Peter Phelps (University of Bath) and Paulo Cruz (Glasgow Caledonian University). We also welcomed Honorary Fellows - Mark Webster (UWE), Rica Bieke (APUC), Shona Nairn-Smith (Bournemouth University), Neil Allen (University of Hertfordshire), Rosemary Horry (University of Derby) and Elizabeth Vander-Meer (University of Edinburgh) in thanks for their hard work in supporting our Risk and Adaptation guides.

Goal 6: Expanded Horizons



IMPROVED ORGANISATIONAL REACH

We contribute to the wider sustainability agenda through local, national and international awards and alliances.



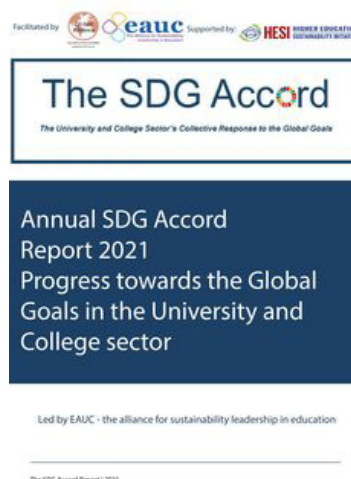
SDG ACCORD UPDATE

In 2021, we launched the fourth annual SDG Accord Report: '[Progress towards the Global Goals in the University and College sector](#)'. The Report was presented to the United Nations High-Level Political Forum on Sustainable Development.

The findings from this progress report show that awareness of the SDGs in universities and colleges is steadily increasing worldwide, but so too are the challenges, namely those of resources and access to consistent executive and governmental support.

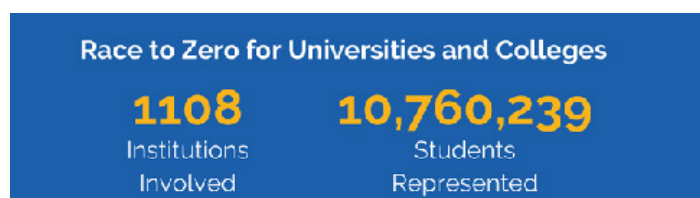
The number of institutions committing to the SDG Accord continues to rise, as does the ambition to embed the SDGs within institutions. We were particularly delighted to see a considerable increase in the number of new institutions (42) reporting this year, compared to only 15 in 2020.

Those that start to embed the SDGs do so at a very rapid pace, and we are excited to see the breadth and depth of initiatives institutions a few years into embedding the SDGs are undertaking the world over in the form of [case studies](#) submitted. These are proving to be truly inspirational Global Goals, and those that embrace them are reaping the rewards as they report how powerful an engagement tool the SDGs are proving to be.



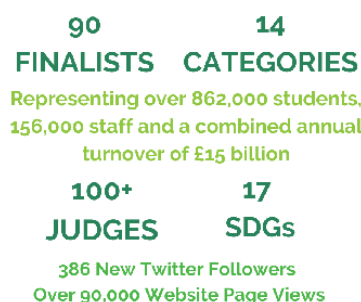
RACE TO ZERO

We welcomed many more [Race to Zero for Universities and Colleges](#) signatories and celebrated them at COP26:



INTERNATIONAL GREEN GOWN AWARDS

We celebrated the [2021 International Green Gown Award](#) finalists and winners in a virtual ceremony held at the United Nations High-Level Political Forum on Sustainable Development:



Sustainability Report

We are pleased to present our Annual Sustainability Report, looking at our carbon use for 2021.

We report our carbon use annually, calculating our Staff and Board business travel, workstation and home energy use, and travel energy use. Other reported carbon use is based on assumptions.

CARBON OFFSET

It is our aim to minimise our carbon footprint as much as possible, however as it happens with any other organisation, we still have a carbon footprint. This year we used the Carbon Coalition and we offset 3.5 tonnes of CO₂ for the 2021 impact report (3,500kgCO₂).



2021 RESULTS

- Our carbon footprint has decreased by 31% and now sits at 3.5 tonnes for the 2021 period.
- The main decrease in our carbon footprint is due to Covid-19 and hardly any travel taking place in 2021.
- We used Sustainable Scotland Network Reporting Guidance to calculate staff's electricity and heating usage based on hours worked from home during 2021.
- Our staff full time equivalent (FTE) decreased from 11.46 to 9.71.
- Average carbon emissions per FTE staff member is 360kg CO₂ which is 19% less than in 2020.
- We used last year's data for waste and water usage applying 2021 Defra factors. We recognise that water and waste is still being used just at people's homes.
- We identified the total Full Time Equivalent (FTE) of staff, and the total income as reporting Key Performance Indicators (KPIs).

We calculate our staff and Board business travel, and homeworking energy use. Due to the move from office to homeworking in June 2021, we no longer report against the changes in size of the physical assets and include gross internal area (GIA).

CARBON SUMMARY	Staff (FTE)	Total Carbon Emissions (kgCO ₂)	Carbon Emissions per FTE (kgCO ₂ /FTE)	Income per annum £	Carbon Emissions per unit of income (kgCO ₂ /£)
2020	11.46	5,073	443	500,425	0.02
2021	9.71	3,500	360	473,663	0.01
% increase/decrease	-15.29%	-31.01%	-18.55	5.35%	-51.99

Financial Review

During the financial period of 1 January to 31 December 2021 we made an overall loss of £17,443 with an unrestricted loss of £29,474. The key reason for the loss is due to not being able to hold a physical conference; whilst we continued to hold a virtual conference to support our members, this does not generate income from attendance fees and sponsorship.

We have a total available fund of £126,260 to carry forward into 2022. The challenges of 2020 show how important it is to hold reserves which can protect the charity from unforeseen circumstances. The Income Generation Sub-Committee is working hard to develop new income streams to ensure our long-term financial stability. We are now in our final year of our 3-year funding grant from the Scottish Funding Council, which started in April 2020. This allows us to continue and further develop our support and leadership in Scotland.

Changes from 2020:

- 0.13% increase in unrestricted income
- 11% decrease in unrestricted expenditure

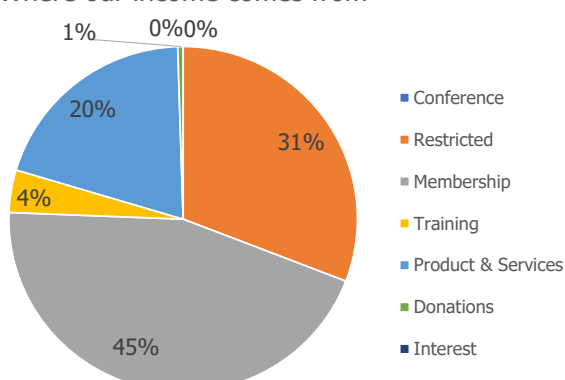
As a charity, all of our income and expenditure meet our charitable objectives:

- In 2021 we had 9.71 (2020: 11.46) full time equivalent (FTE) staff. Of the total, 3.03 FTE were funded through our externally funded projects and 6.68 (2020: 7.61) FTE funded through our unrestricted funds. Our unrestricted staff costs were 74% (2020: 75%) of our unrestricted expenditure; this increase is due to reduced expenditure on other activities such as the conference.
- 65% of our total unrestricted income is from Educational Membership (2020: 57%). The reason for this increase is due to strong membership renewal and lower income generation from activities such as the conference.

Future Plans - Looking to 2022

2022 will be an improved situation for us financially as we move back to a physical conference which is a major income generation activity for us. We will continue to hold a global virtual conference as well. Whilst our training programmes will continue to be virtual, we hope to return to a physical Leadership Lab event in January 2023. Our Educational Membership remains strong with a 95% retention rate and we welcomed 26 new members in 2021. We are reliant upon our members to continue supporting our work and we remain dedicated in supporting our members in 2022 and beyond.

Where our income comes from



Thank you to our Members for continuing to support us – without you we would not exist.

Trustees' Report

The trustees present their report and financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Directors and Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Wincott	(Appointed 26 January 2021 & resigned 31 March 2022)
Professor D J Dalton	
Dr D J Duncan	
Professor E Simmons	
Mr I A Patton	
Professor J Longhurst	
K Morgan	(Resigned 16 March 2022)
Professor J French	
Mr P D Smith	(Resigned 23 June 2022)
Dr C Strong	
L Frewin	
Professor Z Robinson	(Appointed 23 June 2021)
Dr L A Ellis	(Appointed 23 June 2021)
Dr P N Rands	(Resigned 23 June 2021)
Ms M Brown	(Resigned 26 January 2021)
Professor S Kemp	(Resigned 23 June 2021)
C Calder	(Appointed 31 March 2022)

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:

- to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment and the prudent use of natural resources, particularly by and in relation to universities and colleges;
- to advance the education of the public and in particular those attending or working in universities and colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment;
- to promote research into all aspects of sustainable development, and the preservation, conservation and protection of the environment particularly in relation to universities and colleges, provided that the useful results of such research are disseminated to the public.

The strategies employed to achieve the charity's objectives are to:

- provide training events and conferences;
- provide advice and support in integrating environmental and sustainability good practice through discussion networks and guidance materials;
- promote strategic partnerships within the sector;
- promote research and dissemination of good practice through projects.

Trustees' Report

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

The previous section outlines the significant activities for the year.

Public benefit

A variety of our activities are open to all and these are highlighted in the report. Certain activities are only open to the benefit of our members but do benefit institutions and therefore the public at large.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

All of the activities undertaken by the charity are to meet the objectives of the charity.

Fundraising activities and Principal funding sources

The income of the charity is principally made up from membership fees, event fees and sponsorship from our members and partners. Restricted income is from the Scottish Funding Council.

Reserves policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £47,111 to cover 2 months operational costs. There are sufficient funds for this. The trustees have this under constant review and will take steps to monitor this, subject to changes in the Charity's operations.

Investment policy

Under the Memorandum and Articles of Association, the Charity has the power to invest in any way the trustees wish.

Risk factors

The trustees have reviewed the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced, which are reviewed by the Audit Sub Committee and the Board on a quarterly basis, so that the necessary steps are taken to monitor/lessen these risks. Risks were reviewed post-pandemic to assess impacts and take any necessary action.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th June 2018. The company was incorporated on 19th July 2004 and was registered as a charity on 4th October 2004 with the Charity Commission. On 6th April 2005 all assets and charitable activities of the unincorporated EAUC Association were transferred to the charity. The members of the company are those Universities, Colleges or learning and skills sector providers, referred to as educational members, subscribing to the EAUC and totalled 237 at 31 December 2021. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

Trustees' Report

Charity Constitution

The charity's constitution can be found at http://www.eauc.org.uk/eauc_governance.

Recruitment and appointment of new trustees

The Educational Members will at each AGM appoint up to nine individuals to act as trustees. The Chief Executive Officer of the Company shall serve as an ex-officio Trustee for so long as they are so employed. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed.

The Board has the power at any time to appoint any person who is willing to act as trustee, either to fill a vacancy or as an addition to the existing Board, but the total number of trustees shall not exceed any maximum number fixed in accordance with the articles. Any trustee so appointed shall hold office only until the next AGM following appointment and then shall be considered for re-election.

Individuals are appointed as Branch Convenors, as required, with the consent of the Board and are Branch trustees of the Company while they continue to hold office as Branch Convenor. Branch trustees are members of the Board.

Organisational structure

The Board of Trustees, which can have up to nine members and such number of Branch Trustees as required, administers the charity. The Board meets quarterly. The day to day organisation and running of the charity is undertaken by the Chief Executive Officer, Iain Patton, who was appointed by the trustees. Clear action planning, reporting and authorisation channels have been set.

Decision making

The charity has a financial policy which is reviewed annually by the Board of Trustees. Goods and services within the Board-approved annual EAUC budget or specific project budgets can be purchased with approval of the relevant budget holder. If any line within the budget overspends by 10%, the Audit Sub-Committee should be notified and will investigate and report to the Board as necessary. For purchases under the value of £10,000 (Net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the CEO. For purchases between the value of £10,000 - £50,000 (Net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Audit Sub Committee. For purchases over the value of £50,000 (Net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Board.

Induction and training of new trustees

Trustees for this period have been informally inducted. A formal induction and training pack has been developed and all Trustees have received this.

Key management remuneration

The People and Performance Sub-Committee annually review the salary of the CEO and provide recommendations for the Board's approval.

Trustees' Report

Statement of Trustees Responsibilities

The trustees, who are also the directors of the Environmental Association for Universities and Colleges 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 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 year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate 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.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Approved by order of the board of trustees on 23 June 2022 and signed on its behalf by:



Professor J Longhurst
Trustee

Dated: 23rd June 2022

Independent Auditors' Report to the Trustees of the Environmental Association for Universities and Colleges

Opinion

We have audited the financial statements of Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 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 December 2021 and of its incoming resources and application of resources, 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 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.

Independent Auditors' Report to the Trustees of the Environmental Association for Universities and Colleges

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditors' Report to the Trustees of the Environmental Association for Universities and Colleges

Extent to which 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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.

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 charitable company's members 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.



24 June 2022

Katherine Parkin (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor

Epsilon House
The Square
Gloucester Business Park
Gloucester, Gloucestershire, United Kingdom, GL3 4AD

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	2021 Total	2020 Total
CURRENT FINANCIAL YEAR	Notes	£	£	£	£
INCOME FROM					
• Donations and legacies	2	5,204	12,037	17,241	-
Charitable activities:					
• Conference	3	(617)	3,855	3,238	59,718
• Projects	3	-	120,242	120,242	114,626
• Membership	3	211,259	-	211,259	196,539
• Training	3	18,440	6,525	24,965	16,250
• Products and services	3	92,677	1,913	94,590	53,365
• Other government grants	3	-	2,063	2,063	59,194
• Investment income	4	65	-	65	733
Total income		327,028	146,635	473,663	500,425
EXPENDITURE ON					
Cost of charitable activities:					
• Conference	5	55,692	364	56,056	83,246
• Projects	5	24,535	120,242	144,777	172,013
• Membership	5	171,531	-	171,531	204,284
• Training	5	24,235	1,020	25,255	20,382
• Products and services	5	80,509	12,978	93,487	61,875
Total charitable expenditure		356,502	134,604	491,106	541,800
Net (outgoing)/incoming resources before transfers		(29,474)	12,031	(17,443)	(41,375)
Gross transfers between funds		2,063	(2,063)	-	-
Net (expenditure)/income for the year/Net movement in funds		(27,411)	9,968	(17,443)	(41,375)
Fund balances at 1 January 2021		143,703	-	143,703	185,078
Fund balances at 31 December 2021		116,292	9,968	126,260	143,703

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2020

		Unrestricted funds 2020	Restricted funds 2020	2020 Total
PRIOR FINANCIAL YEAR	Notes	£	£	£
INCOME FROM Charitable activities:				
• Conference	3	59,718	-	59,718
• Projects	3	-	114,626	114,626
• Membership	3	196,539	-	196,539
• Training	3	16,250	-	16,250
• Products and services	3	53,365	-	53,365
• Other government grants	3	-	59,194	59,194
• Investment income	4	733	-	733
Total income		326,605	173,820	500,425
EXPENDITURE ON Charitable activities:				
• Conference	5	83,246	-	83,246
• Projects	5	32,949	139,064	172,013
• Membership	5	204,284	-	204,284
• Training	5	20,382	-	20,382
• Products and services	5	61,875	-	61,875
Total charitable expenditure		402,736	139,064	541,800
Net (outgoing)/incoming resources before transfers		(76,131)	34,756	(41,375)
Gross transfers between funds		68,202	(68,202)	-
Net (expenditure)/income for the year/Net movement in funds		(7,929)	(33,446)	(41,375)
Fund balances at 1 January 2020		151,632	33,446	185,078
Fund balances at 31 December 2020		143,703	-	143,703

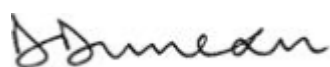
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance Sheet

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 Total £	2020 Total £
Current assets			
Debtors	11	34,311	44,614
Cash at bank and in hand		420,182	438,395
		454,493	483,009
CREDITORS			
Amounts falling due within one year	12	(328,233)	(339,306)
NET CURRENT ASSETS		126,260	143,703
INCOME FUNDS			
Restricted funds	16	9,968	-
Unrestricted funds		116,292	143,703
TOTAL FUNDS		126,260	143,703

The financial statements were approved by the Trustees on 23 June 2022



Dr. D J Duncan
Trustee

Company Registration No. 05183502

Statement of Cash Flow

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
	Notes	£	£
Cash flows from operating activities:			
Cash (absorbed by)/generated from operations	21	(18,278)	65,101
Investing activities			
Investment income received		65	733
Net cash generated from investing activities		65	733
Net cash used in financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(18,213)	65,834
Cash and cash equivalents at the beginning of the year		438,395	372,561
Cash and cash equivalents at the end of the year		420,182	438,395

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Charity information

Environmental Association for Universities & Colleges is a charitable company limited by guarantee incorporated in England and Wales. The registered office is EAUC, PO Box 3284, Gloucester, Gloucestershire, GL1 9HL, United Kingdom.

The members of the charitable company are those universities, colleges or learning and skills sector providers, referred to as Educational Members, subscribing to the EAUC which totalled 237 at 31 December 2021. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charitable company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Membership and other income received in advance is deferred until the criteria for income recognition are met.

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

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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 (refer to support costs note).

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charitable company's projects, programmes and activities. These costs have been allocated between the categories of expenditure on charitable activities. The bases on which support costs have been allocated are set out in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets costing £1,000 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Cost is defined as purchase cost less any residual value. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	100% on cost
Fixtures and fittings	50% on cost
Computer equipment	50% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

Financial instruments are recognised in the charitable company's balance sheet when the charitable 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The charitable company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

Notes to the Financial Statements

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	5,204	12,037	17,241	-

3. CHARITABLE ACTIVITIES

	Conference	Projects	Membership	Training	Products & Services	Other government grants	Total 2021	Total 2020
	£	£	£	£	£	£	£	£
Grants received	-	120,242	-	-	-	2,063	122,305	173,820
Other income	3,238	-	211,259	24,965	94,590	-	334,052	325,872
	3,238	120,242	211,259	24,965	94,590	2,063	456,357	499,692
Analysis by fund								
Unrestricted funds	(617)	-	211,259	18,440	92,677	-	321,759	325,872
Restricted funds	3,855	120,242	-	6,525	1,913	2,063	134,598	173,820
	3,238	120,242	211,259	24,965	94,590	2,063	456,357	499,692
Performance related grants								
Accelerating Action and Leadership (SFC)	-	120,242	-	-	-	-	120,242	63,953
Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	-	-	-	-	-	-	50,673
CJRS Grant	-	-	-	-	-	2,063	2,063	59,194
	-	120,242	-	-	-	2,063	122,305	173,820

Notes to the Financial Statements

3. CHARITABLE ACTIVITIES - continued

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & Services	Other government grants	Total 2020
	£	£	£	£	£	£	£
Grants received	-	114,626	-	-	-	59,194	173,820
Other income	59,718	-	196,539	16,250	53,365	-	325,872
	59,718	114,626	196,539	16,250	53,365	59,194	499,692
Analysis by fund							
Unrestricted funds	59,718	-	196,538	16,250	53,365	-	325,872
Restricted funds	-	114,626	-	-	-	59,194	173,820
	59,718	114,626	196,539	16,250	53,365	59,194	499,692
Performance related grants							
Accelerating Action and Leadership (SFC)	-	63,953	-	-	-	-	63,953
Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	50,673	-	-	-	-	50,673
CJRS grant	-	-	-	-	-	59,194	59,194
	-	114,626	-	-	-	59,194	173,820

4. INVESTMENT INCOME

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Bank interest receivable	65	733

Notes to the Financial Statements

5. CHARITABLE ACTIVITIES COSTS

For the year ended 31 December 2021

	Conference	Projects	Membership	Training	Products & services	Total 2021	Total 2020
	£	£	£	£	£	£	£
Staff costs	14,609	110,661	19,393	12,929	19,248	176,840	115,733
Other costs	4,639	9,578	-	4,964	49,701	68,882	96,577
	19,248	120,239	19,393	17,893	68,949	245,722	212,310
Share of support costs (see note 6)	33,299	22,199	137,636	6,660	22,199	221,993	306,210
Share of governance costs (see note 6)	3,509	2,339	14,502	702	2,339	23,391	23,280
	56,056	144,777	171,531	25,255	93,487	491,106	541,800
Analysis by fund							
Unrestricted funds	55,692	24,535	171,531	24,235	80,509	356,502	402,736
Restricted funds	364	120,242	-	1,020	12,978	134,604	139,064
	56,056	144,777	171,531	25,255	93,487	491,106	541,800

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & services	Total 2020
	£	£	£	£	£	£
Staff costs	-	109,464	-	-	6,269	115,733
Other costs	33,823	29,600	-	10,497	22,657	96,577
	33,823	139,064	-	10,497	28,926	212,310
Share of support costs (see note 6)	45,931	30,621	189,850	9,187	30,621	306,210
Share of governance costs (see note 6)	3,492	2,328	14,434	698	2,328	23,280
	83,246	172,013	204,284	20,382	61,875	541,800
Analysis by fund						
Unrestricted funds	83,246	32,949	204,284	20,382	61,875	402,736
Restricted funds	-	139,064	-	-	-	139,064
	83,246	172,013	204,284	20,382	61,875	541,800

Notes to the Financial Statements

6. SUPPORT COSTS

Activity	Support costs	Governance costs	2021	Support costs	Governance costs	2020	Basis of allocation
	£	£	£	£	£	£	
Staff costs	184,578	12,666	197,244	286,511	-	286,511	Staff time
Depreciation	-	-	-	727	-	727	
Travel & subsistence	1,476	-	1,476	2,841	-	2,841	Staff time and actual
Marketing & printing	1,605	-	1,605	1,456	-	1,456	Staff time and actual
Website & computer	4,311	-	4,311	1,973	-	1,973	Staff time and actual
Insurance costs	13,666	-	13,666	-	12,899	12,899	Staff time and actual
Bank charges	1,493	-	1,493	1,121	-	1,121	Staff time
Sundry & office expenses	14,864	-	14,864	11,581	-	11,581	Staff time
Audit fees	-	4,650	4,650	-	4,650	4,650	Governance
Legal and professional	-	6,075	6,075	-	5,731	5,731	Governance
	221,993	23,391	245,384	306,210	23,280	329,490	
Analysed between Charitable activities	221,993	23,391	245,384	306,210	23,280	329,490	

7. NET MOVEMENT IN FUNDS

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	4,650	4,650
Depreciation of owned tangible fixed assets	-	727
Operating lease charges	9,355	16,299

Notes to the Financial Statements

8. TRUSTEES

During the year a trustee, Mr I A Patton, received remuneration amounting to £63,300 (2020: £62,123). This was paid directly by the charity. This amount was payable for the staff role performed and not in respect of the services provided as a trustee. The trustee participated in the charity's pension scheme and pension contributions amounted to £7,912 (2020: £7,765).

A total of £Nil (2020: £Nil) was reimbursed for directly incurred travel expenses to trustees.

9. EMPLOYEES

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

	2021 Number	2020 Number
Permanent Staff	8	10
Temporary Staff	4	4
	12	14

EMPLOYMENT COSTS	2021	2020
	£	£
Wages and Salaries	308,688	344,885
Social Security Costs	25,500	26,757
Other Pension Costs	39,896	42,794
	374,084	414,436

Total key management personnel compensation for the year including employer's NICs was £78,729 (2020 - £77,255).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	1	1

Notes to the Financial Statements

10. TANGIBLE FIXED ASSETS

	Plant and Equipment	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 1st January 2021	1,000	1,216	2,581	4,797
Disposals	-	(1,216)	-	(1,216)
At 31st December 2021	1,000	-	2,581	3,581
Depreciation and impairment				
At 1st January 2021	1,000	1,216	2,581	4,797
Eliminated in respect of disposals	-	(1,216)	-	(1,216)
At 31st December 2021	1,000	-	2,581	3,581
Carrying amount				
At 31st December 2021	-	-	-	-
At 31st December 2020	-	-	-	-

11. DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade Debtors	33,701	22,496
Prepayments and accrued income	610	22,118
	34,311	44,614

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Other taxation and social security	16,753	26,465
Trade creditors	5,169	7,021
Other creditors	4,621	-
Accruals and Deferred Income	301,690	305,820
	328,233	339,306

Notes to the Financial Statements

13. DEFERRED INCOME

Deferred income is included in the financial statements as follows:

	£
Deferred income at 1 January 2021	236,663
Deferred during the year	281,667
Amounts released from previous years	(236,663)
Deferred income at 31 December 2021	281,667

	2021	2020
--	-------------	------

Deferred income is comprised of the following items:

	£	£
UNRESTRICTED FUNDS	167,093	143,112
Membership received in advance		
Products and services income received in advance	20,555	27,745
Training income received in advance	17,710	-
Conference income received in advance	5,505	2,760
	210,863	173,617
RESTRICTED FUNDS	70,804	63,046
Grant income for projects		
Deferred income at 31 December 2021	281,667	236,663

The restricted funds deferred represent grant and other monies received in advance of specific projects, where conditions are applied and have been deferred in order to comply properly with the conditions of the grant.

14. RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £39,896 (2020 - £42,794).

Notes to the Financial Statements

15. UNRESTRICTED FUNDS

These are unrestricted funds which are material to the charitable company's activities made up as follows:

MOVEMENT IN FUNDS

Balance at 01.01.20	Incoming resources	Resources expended	Balance at 01.01.21	Incoming resources	Resources expended	Transfers	Balance at 31.12.21
£	£	£	£	£	£	£	£
151,632	326,605	(402,736)	143,703	327,028	(356,502)	2,063	116,292
151,632	326,605	(402,736)	143,703	327,028	(356,502)	2,063	116,292

16. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

MOVEMENT IN FUNDS

	Balance at 01.01.20	Incoming resources	Resources expended	Transfers
	£	£	£	
Conference	-	-	-	-
Projects	33,446	114,626	(139,064)	(9,008)
Training	-	-	-	-
Products and services	-	-	-	-
Other government grants	-	59,194	-	(59,194)
Other restricted donations	-	-	-	-
TOTAL	33,446	173,820	(139,064)	(68,202)

	Balance at 01.01.21	Incoming resources	Resources expended	Transfers	Balance at 31.12.21
	£	£	£		£
Conference	-	3,855	(364)	-	3,491
Projects	-	120,242	(120,242)	-	-
Training	-	6,525	(1,020)	-	5,505
Products and services	-	1,913	(941)	-	972
Other government grants	-	2,063	-	(2,063)	-
Other restricted donations	-	12,037	(12,037)	-	-
TOTAL	-	146,635	(134,604)	(2,063)	9,968

Notes to the Financial Statements

RESTRICTED FUNDS

Purpose of Restricted Funds

Projects

This represents externally funded projects from the AAL programme, which aims to accelerate actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this also represents funds generated in addition to grant funding which are restricted in their use to project expenditure.

The following funds represent income generated from specific activities which are linked to the externally funded projects. As such the use of this income is restricted to these projects.

Conference

This represents the Annual Conference in Scotland, as part of the SFC project, to advance the education of the public and in particular those attending or working in universities and colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Training

This represents EAUC training events in Scotland, as part of the SFC project, to advance the education of the public and in particular those attending or working in universities and colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Products and Services

This represents services provided under the SFC project to advance the education of the public and in particular those attending or working in universities and colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Other government grants

This represents claims made under the Coronavirus Job Retention Scheme (CJRS).

Transfers between funds

Transfers represent use of CJRS claim income to offset employment costs recognised in unrestricted funds as well as EAUC generated income spent on Projects.

Notes to the Financial Statements

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total	Unrestricted Funds	Restricted funds	Total
Fund balances at 31 December 2021 are represented by :	2021	2021	2021	2021	2020	2020
	£	£		£	£	£
Current assets/ (liabilities)	116,292	9,968	126,260	143,703	-	143,703
	116,292	9,968	126,260	143,703	-	143,703

18. FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

There were no other financial commitments, guarantees or contingent liabilities at the balance sheet date (2020 - £Nil)

19. OPERATING LEASE COMMITMENTS

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	2,940	11,097
Between two and five years	7,595	10,700
	10,535	21,797

20. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year other than Trustee's remuneration and expenses (2020 - none).

Notes to the Financial Statements

21. CASH GENERATED FROM OPERATIONS

	2021 £	2020 £
Deficit for the year	(17,443)	(41,375)
Adjustments for:		
Investment income recognised in statement of financial activities	(65)	(733)
Depreciation and impairment of tangible fixed assets	-	727
Movement in working capital:		
Decrease in debtors	10,303	19,992
(Decrease)/increase in creditors	(11,073)	86,490
Cash (absorbed by)/generated from operations	(18,278)	65,101

22. ANALYSIS OF CHANGES IN NET FUNDS

The charitable company had no debt during the year.



Your sustainability promise

We are committed to minimising our impact on the environment. By downloading our Annual Report in PDF format, not only do you receive it instantly but you are also doing your part in reducing your carbon footprint. We encourage you to email it to interested colleagues or potential EAUC Members and do not print it.

This report was written and designed
in-house by the EAUC team.

GET IN TOUCH



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www.eauc.org.uk

THE ENVIRONMENTAL ASSOCIATION FOR UNIVERSITIES AND COLLEGES

England & Wales - Charity number 1106172

Accounts



Annual Report 2020

EAUC - The Alliance for Sustainability Leadership in Education
The Environmental Association for Universities and Colleges
Registered Company Number 05183502
Registered Charity Number 1106172

Front Cover Images University of Gloucestershire Green Gown Awards Finalist 2020

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Company Information

Charity Information

EAUC - The Environmental Association for Universities and Colleges

Registered Charity number 1106172

Registered Company number 05183502
(England and Wales)

Company Secretary

Miss F L Goodwin

Office Address

EAUC National Office
University of Gloucestershire
The Park
Cheltenham
Gloucestershire
GL50 2RH

Auditors

Azets Audit Services
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
United Kingdom
GL53 7LS

Banker

The Co-operative Bank
PO Box 250
Delf House
Southway
Wigan
United Kingdom
WN8 6WT

Chief Executive & Chair's Message

2020 was certainly a challenging year - professionally and personally - for all of us. With much of the country in lockdown due to the pandemic, this brought new challenges, but also new opportunities. As we start to see the light at the end of the tunnel we need to take stock and look at the learnings from the past year and how we can take some of the changes forced upon us into long term change.

As for many of our members, we faced some financial challenges as our key income generation activities could not take place as normal. However, we adapted to the circumstances and instead of a physical conference as normal, we went virtual. And we went virtual in a big way, with five packed days of conference. The added benefit of going virtual meant we were able to bring many new and diverse voices to the event making for an inclusive and global programme. It was especially powerful to bring together people from our international programmes - the SDG Accord, Race to Zero for Universities and Colleges and the International Green Gown Awards. We feel this richness and learning from others is a vital aspect of inspiration and insight for our members and will continue with a global virtual conference into 2021 and beyond.

Due to a reduction in income generation, we had to take steps to protect the charity, so we, therefore, took advantage of the Covid Job Retention Scheme (furlough) for our unrestricted funded staff. We took an equitable approach and members of staff were put on a rotational programme so we continued to provide support to our members so there was minimal disruption. We thank all the staff for the amazing efforts and continual passion and drive throughout this difficult phase. Whilst for many Zoom was a new tool, EAUC has been promoting virtual communications and events for many years to minimise travel and allow more members to engage. We provided further support to members (and staff!) at the start of the pandemic with informal weekly meetings just to share, talk and discuss concerns.

Even though there was much disruption we still delivered key activities for our members. The Climate Commission work continued to high-level sector dialogue, alignment and tools through the FE Climate Action Roadmap and the HE Climate Action Toolkit. These tools provide our members the support and direction for their journeys towards net-zero. Over the following pages you will see many of the new tools and other resources that we have created in this exceptional time.

We now need to build back better and catalyze on the 'new normal'. The pandemic has shown how resilient our members are, as well as our staff and trustees. We need to take this once-in-a-lifetime event, to recover, reset and reignite, and we look forward to seeing you at our new Networking Forum for members in September. We thank you all for your continued passion, commitment, diligence, and support.



Iain Patton, Chief Executive



Professor James Longhurst, Chair

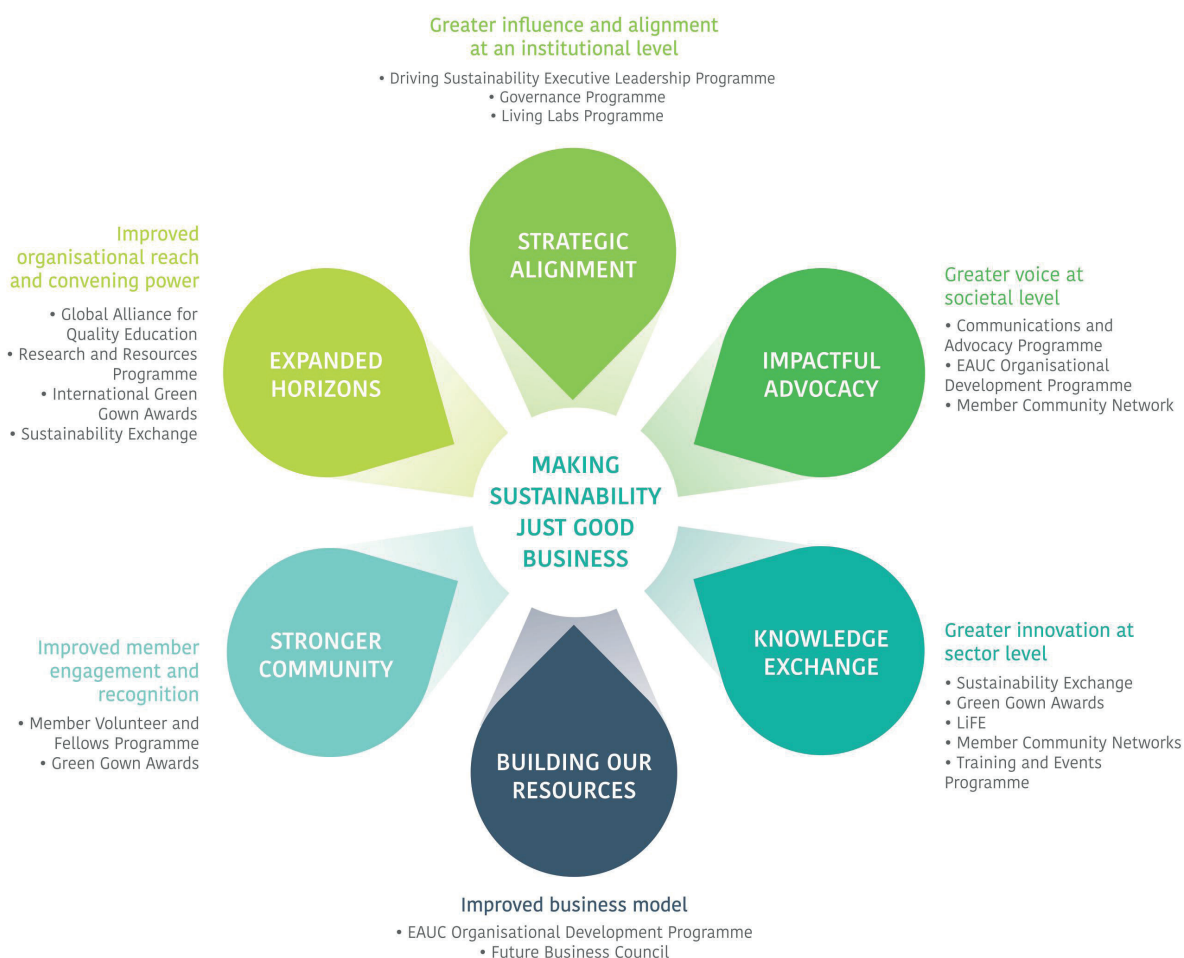
EAUC: Our Strategy

EAUC - The Alliance for Sustainability Leadership in Education is the environmental and sustainability champion within Further and Higher Education in the UK and Ireland. Our passion is to create a world with sustainability at its heart. That's our vision - we exist to lead and empower the post-16 education sector to make sustainability 'just good business'.

EAUC are a not-for-profit, member based charity, run by members for members. From starting out as a voluntary organisation in 1996, we have grown to represent over 2 million students and nearly 400,000 staff with a spending budget of over £25 billion. We help leaders, academics and other professionals to drive sustainability to the heart of their post-16 education institutions.

Launched in 2017, our 2017-2021 strategy is aimed at offering the necessary support for the challenges institutions are facing today. This strategy is taking us through the steps to ensure we will transition to and remain, a future-focused organisation. We created six goals to underpin the structure and following member's feedback we are undertaking numerous activities to support each one.

OUR STRATEGY 2017 - 2021



Our Members

EDUCATIONAL MEMBERS

Our educational members are the reason that the EAUC exists. We are proud to represent and support **universities and colleges** from across the UK and Ireland.

209

INSTITUTIONS
REPRESENTED

5586

INDIVIDUAL
CONTACTS

94%

RETENTION
RATE

COMPANY MEMBERS

The guiding principle for the EAUC company membership strategy is to develop intelligent dialogue between companies and our educational members and together to create a sustainable future

14

COMPANIES
REPRESENTED

167

INDIVIDUAL
CONTACTS

73%

RETENTION
RATE

186 STRATEGIC PARTNERS

We believe in partnership and collaboration so we bring together the leading sustainability and education organisations across the UK and Ireland, and internationally to make our members voice a powerful one.

MEMBER FEEDBACK

— “ —

Student involvement for the Green Gown Awards is a great platform for the students and the College to show what can be achieved together and to have that recognition from EAUC is great.

” —

— “ —

EAUC membership opens up a wealth of networking, knowledge-sharing and personal development opportunities. The EAUC team is always helpful and there is a really strong sense that they are working to help us achieve our goals.

” —

— “ —

The EAUC is an excellent forum for staying connected with other sustainability professionals in the sector, sharing knowledge, and staying abreast of broader sustainability trends in addition to your own specialism. I have found the EAUC as a resource to be highly useful in benchmarking, contextualising environmental progress in the sector, and sharing innovative practice back to my institution.

” —

— “ —

I greatly value the EAUC's guidance, networking, advocacy role and awareness raising. Great communication and support!

” —

Scotland Focus

EAUC-Scotland Programme Year 1: April 2020 - March 2021



Delivered by our team in Scotland and funded by the Scottish Funding Council (SFC), this programme supports all Scottish FHE institutions to develop a skilled and informed, holistic approach to sustainability within governance, operations, learning and teaching, and engagement activities.

Leadership at all levels

498 attendees joined 26 EAUC-Scotland events

Launched Sector Briefings resources

3 new SDG Accord and 4 Race to Zero for Universities and Colleges signatories

Supported creation of the Scottish Colleges' Statement of Commitment on the Climate Emergency

Skills, Knowledge & Data

Published 2018/19 FHE, FE and HE sector reports for PBCCD Reporting

Expanded SISM's PBCCD Peer Review to 12 institutions

Supported APUC to develop resources on sustainable procurement of energy

Published report on Current FHE SDG Reporting Frameworks and Use in Scotland

Partnerships and Collaborations

Launched new Student Leaders Network and Health & Wellbeing TSN

Launched Peer-Mentoring Pilot

Engaged with 54 non-FHE organisations

Directly engaged with 10 partner network steering/working groups

Developing COP26 event webpage

Teaching, Research and Engagement

6 ESD & Community Engagement TSNs held

Delivered Learning for Sustainability Champions course to 2 colleges

New Student Leaders Network launched and 3 resources published

100 free student places at EAUC-Scotland Conference

Supporting Wider Stakeholders

Supported SFC through development of internal Net Zero strategy; developing funding criteria for infrastructure loans; and quarterly environmental policy briefings

Responded to six Scottish Government/Partner Consultations

EAUC-Scotland took part in one grants panel and one awards panel

Scotland Focus

Timeline of Key Project Outputs

Summer 2020

- Launched Sector Briefings Resources
- Publication of Sector Progress Report on PBCCD Reporting Data
- Individual Institutional Feedback on PBCCD Reporting
- Topic Support Network and Regional Network Review

Autumn 2020

- Developed new Student Engagement Strategy
- Launched Student Leaders Network and published 3 resources
- Supported sector Kickstarter Scheme and secured 2 places
- Developed new Senior Management Engagement Strategy

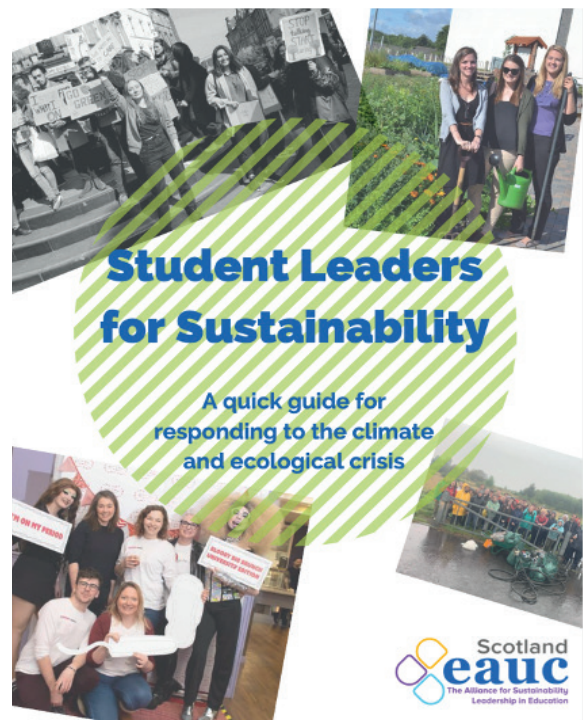
Winter 2020

- PBCCD Reporting Peer Review Workshop
- Institutional Engagement Calls Scheduled
- Co-drafted Scottish College's Commitment Statement
- Report on FHE SDG Reporting Frameworks and Use in Scotland

Spring 2021

- Creation of VP Internationals for Sustainability Working Group
- EAUC-Scotland Degrees of Change Conference
- Launched Sector Peer-Mentoring Pilot
- Annual Survey of FHE Contacts, AGM and EAUC-S Annual Report

EAUC-Scotland's **first virtual conference - Degrees of Change** - was held in February 2021. Opened by Roseanna Cunningham MSP, Cabinet Secretary for Environment, Climate Change and Land Reform, the conference recognised the leadership, innovation and partnership needed in realising the ambition for all Scottish universities and colleges to be net-zero carbon by 2045 at the latest. With three plenary sessions and three dedicated workshop streams for HE, FE and student audiences, the conference brought all elements of campus life together with contributions from expert speakers. Recordings of each session have been made available to all attendees, ensuring those unable to join on the day could catch up at a later date.



EAUC- Scotland Conference Degrees of Change

25th February
Virtual



CLIMATE COMMISSION FOR UK HIGHER AND FURTHER EDUCATION STUDENTS & LEADERS

A YEAR IN REVIEW:

The Climate Commission was established with the **short term aim of developing an Action Plan in response to the UK government's stated climate emergency** and draw together a **strategic sector-wide approach** to the Climate Framework.

This year the **Climate Commission has engaged directly with 63 UK FHE institutions** through the Climate Commission Council, with **further engagement at 9 Climate Commission events and 19 external events.**

Through evidence gathering sessions and focus groups the Climate Commission set a target that **FHE institutions should aim for net-zero emissions for Scope 1 & 2 by 2030, as per IPCC recommendations, as a minimum.** This is supported by the development of **three new sector resources:**

- **FE Climate Action Roadmap**
- **HE Climate Action Toolkit**
- **UNESCO Futures of Education Student Report**

LOOKING AHEAD TO COP26:

The Climate Commission will continue to build on its work to date engaging with and supporting institutions, sector staff and students to embed the Climate Action Roadmap and Toolkit across campus life.

The Climate Commission are looking to showcase UK FHE leadership at COP26 at a global level. Please join us and show your support by signing the Global Universities and Colleges Climate Letter today.

63

Institutions engaged in
Climate Commission
Council

450+

Students have
engaged with Climate
Commission

19

External events with
Climate Commissioner
speakers

66

UK FHE institutions
have signed the Global
Climate Letter



For further information visit www.eauc.org.uk/climate_commission

Goal 1: Strategic Alignment

GREATER INFLUENCE AND ALIGNMENT AT INSTITUTIONAL LEVEL

We embed sustainability within institutions to enhance employability, research, quality teaching, student experience, internationalism, efficiency, social responsibility, retention and growth.

EAUC LEADERSHIP PROGRAMMES

2020



Due to the global pandemic, the delivery of EAUC's leadership programmes were cancelled in 2020. The challenges we faced, however, offered us valuable learning and opportunities to adapt the programme, not only in terms of running it, but also to ensure the leadership offer will remain relevant and innovative. We have taken the opportunity to review our programmes, to offer more modules focussing on management in times of crisis and online skills.

The refreshed Emerging Leaders is set to restart in the Autumn of 2021 with an online offer, and we hope that towards the end of the year we might also get this leadership group to meet face to face for networking.

The Leadership Lab will not go ahead in 2021, but we will be offering an enhanced Leadership Academy programme starting in May 2021. This programme will provide expert-led interactive webinars, curated networking opportunities, professional coaching and mentoring, and access to invitation-only events run by the EAUC or its partners. Find out more [here](#).



Future Graduate Skills: A Scoping Study
October 2020

The Future Graduate Skills Study produced in partnership with Change Agents UK examined perspectives from three key stakeholder groups: university leaders, business leaders, and recent graduates on skills needed in the workforce to address the challenges posed by climate change and the drive for sustainable development. It interrogates their opinions on what 'sustainability skills' are, which skills are important for employability and/or sustainability, and how they could be best instilled in students and young people. Find out more [here](#).



Period Poverty is a global issue that can affect anyone with a menstrual cycle. It means they do not have access to or have limited access to safe, hygienic sanitary products. They may also be unable to manage their periods with dignity due to community stigma and sanction. Based on this, EAUC has developed a practical guide including case studies and resources to help students and staff to lobby their institutions to provide free sanitary products. Find out more [here](#).



Goal 2: Advocacy

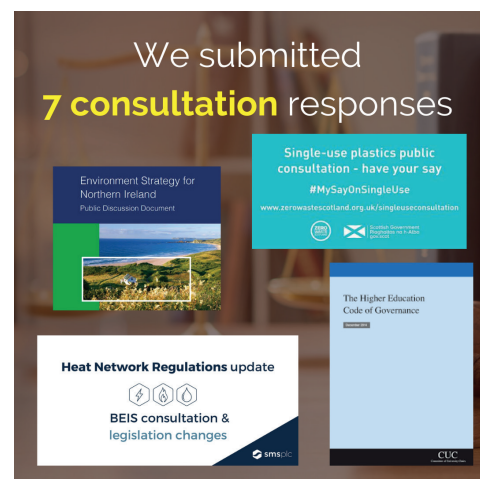
GREATER VOICE AT THE SOCIETAL LEVEL

We harness our longevity and reputation alongside that of our membership base to provide EAUC members with a credible and knowledgeable voice



ADVOCACY WORK

With the unprecedented Covid-19 pandemic, we were in awe of all of our members. It was amazing to see how hard universities and colleges have worked in their community to support them in any way they can, as well as the wider world. We published [a list of four civic principles](#) and learnings in July that we believed as essential for a sustainable recovery. We have worked closely with Aldersgate Group to publish [a new report](#) calling for urgent policy decisions regarding net-emissions with EAUC feeding into this extensively on the skills section. This work continues in 2021. EAUC Operations and Planning Director Fiona Goodwin took part in a [TEDx talk](#) with UN Environment Programme and other speakers on 'Racing to Zero with Higher Education: Acting and Enabling Global Decarbonization'.



We ran two surveys to make sure we are getting member feedback to guide our work and support.

- Covid-19 Impact survey in October, and we used the responses to inform our 2021 action plan
- Advocacy survey for those in Communities of Practice designed to ensure we are focusing on the right areas in each of these sustainability themes, and assess what resources are needed.

Discover more about our Advocacy work [here](#).

Goal 3: Research & Knowledge Exchange

GREATER INNOVATION AT THE SECTOR LEVEL

We facilitate the wealth of experience and knowledge for our members to ensure ongoing creation and dissemination of knowledge in sustainability.



228,213
TOTAL WEBSITE
PAGE VIEWS

21,996
AVERAGE MONTHLY
WEBSITE PAGE
VIEWS

71,991
TOTAL
NUMBER
OF USERS

71,496
NEW
WEBSITE
USERS



158,440
TOTAL
WEBSITE
PAGE VIEWS

15,921
AVERAGE MONTHLY
WEBSITE PAGE VIEWS

78,223
TOTAL NUMBER
OF USERS

77,896
NEW
WEBSITE USERS

402
RESOURCES
UPLOADED

Webinars and virtual meetings on topical issues ran throughout the year and covered topics like Modern Slavery, Mental Health, Zero Waste, Food Policy. **In total we ran over 20 webinars throughout the year, attended by over 200 delegates.** All webinars were very highly rated by our delegates.

EAUC GLOBAL CONFERENCE 2020



The diversity of speakers and the student involvement was excellent!

The range of panel members was great and being online made the event feel more diverse with more voices than may have been involved otherwise.

A huge congratulations to everyone involved, it worked extremely well with relevant and interesting content throughout all 5 days.

KNOWLEDGE SHARING VIRTUAL MEETINGS ON TOPICS FOR A SUSTAINABLE INSTITUTION

Sustainability Sharing Series

Sustainable Events and Conferences
Wildlife on Campus
Embodied Carbon Webinar
Toxic Free Cleaning
Engaging Resistant Stakeholders

5 sessions held in 2020

eauc webinar series

Cup of tea and an SDG

11 SUSTAINABLE CITIES AND COMMUNITIES +

5 WEBINARS held in 2020

To coincide with Global Goals week, we once again led a series of short webinars in September, with a focus on one goal each day as selected by our members.

Green Gown Awards 2020

74 FINALISTS **12 CATEGORIES**

Representing over 850,000 students, 130,000 staff and a combined annual turnover of £15 billion

17 SDGs **100+ JUDGES**

252 New Followers on Twitter in 2020
62,014 Total Website Page Views in 2020

WEDNESDAY WINS - Informal member networking opportunities

With the Covid-19 pandemic causing numerous disruptions, we have developed a series of informal networking opportunities for members to check on each other, share experiences or learn more about different topics every Wednesday for an hour at lunch time!

Goal 4: Maximised Resources

IMPROVED BUSINESS MODEL

We encourage and enable members to work together and take the lead on projects to achieve greater synergy and success through collaboration



The Sustainability Leadership Scorecard (SLS) ensures institutions can track their sustainability progress, celebrate their successes and improve their weaknesses. It is interactive, encourages collaboration, and is aligned to the UN SDGs in its approach. The [2020 Annual Report](#) showed an increase of 69% of institutions actively embedding sustainability across their leadership, governance, learning, teaching, research, estates, operations and partnerships.

The SLS tool is increasingly proving its worth as institutions are able to use the individual SLS reports themselves as a one stop shop, submitting it as evidence to the Times Higher Education Impact Rankings and the SDG Accord. The SLS also helps institutions create their own strategies and action plans, and works well with other important tools like the [Climate Action Roadmap for FE Colleges](#), and the [HE Climate Action Toolkit](#).

We worked with the COP26 Universities Network on a briefing on offsetting aimed at the UK Further & Higher Education Institutions which was published in January 2021. Further to the recommendations in the guidance we have set up an offsetting scheme for the education sector, called Carbon Coalition. This is under pinned by an Advisory Group made up of academics and experts and a pilot is taking place in 2021 with the aim to launch to the wider sector in the next academic year. Find out [more](#).



KICKSTART SCHEME

We are working with Change Agents UK and SOS-UK to offer a supported Kickstart scheme designed for colleges and universities. The Government Kickstart Scheme will fund hundreds of thousands of high quality 6 month work placements for young people deemed to be at risk of long term unemployment as well as increasing diversity and bring fresh ideas in challenging times. Find out more [here](#).

Scope 3 Reporting Update

We have worked closely with HEPA and the purchasing consortia on updating the [Scope 3 reporting tool](#), HESCET. **This now includes the latest conversion factors.** In 2009, 75 categories were established by DEFRA to break down and map spend levels to in the calculation process; the number of categories has now increased to 311. Additionally, more geographical zones have been included (previously these were simply UK / EU / Rest of World). **The tool is free to use by EAUC Members.**



Goal 5: Stronger Community

IMPROVED MEMBER ENGAGEMENT AND RECOGNITION

We encourage and enable members to work together and take the lead on projects to achieve greater synergy and success through collaboration

49
Regional, Branch and Communities of Practice Meetings

736
ATTENDEES

New Community of Practice set up in 2020
SCOPE 3

Regional, Branch, Community of Practice, Topic Support Network, Office Bearers Group Contribution throughout the year

40 VOLUNTEERS (Convenors and/or equivalent) Equivalent of **1 FTE** over the year to the organisation **£84,000**

“ Really interesting to see where different organisations are at with their preparations - can't get that insight anywhere else! Invaluable resource! ”

“ Great chairing, good topics and really valuable insight from group members. Pretty much essential to have this community at this time. ”

“ It has been really great to have these meetings and all other correspondence during lockdown - much appreciated ”

We thank all our Fellows for their continued support and for sharing their valued expertise within the sector in 2020!
In 2020 we introduced Student Honorary Fellowship to recognise the great work underpinned by Student Climate Commissioners.
[Find out more here - https://www.eauc.org.uk/our_fellows](https://www.eauc.org.uk/our_fellows)

EAUC represented the sector in 2020 at a range of meetings and events:



Goal 6: Expanded Horizons

IMPROVED ORGANISATIONAL REACH

We contribute to the wider sustainability agenda through local, national and international awards and alliances

SDG ACCORD UPDATE

We launched the 2020 SDG Accord report '[Progress towards the Global Goals in the University and College sector](#)' in December 2020, but the report summary was presented in July at the [UN High-Level Political Forum](#).

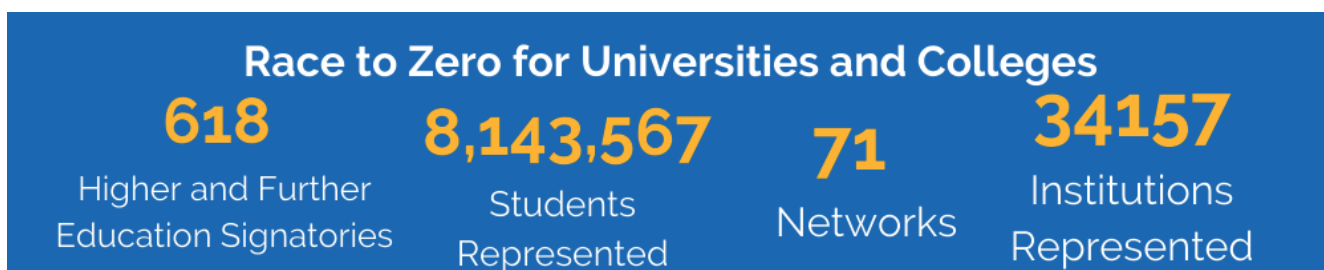
The findings from the third SDG Accord annual progress report show awareness of the SDGs in universities and colleges across the world is steadily increasing. The number of institutions committing to the SDG Accord continues to rise and so too does the ambition to embed the SDGs within education institutions. Those that start to embed the SDGs do so at a very rapid pace, and the breadth and depth of initiatives institutions a few years into embedding the SDGs are undertaking the world over is truly inspiring.



UNIVERSITIES AND COLLEGES JOIN THE RACE TO ZERO

The [Race to Zero for Universities and Colleges](#) campaign in partnership with Second Nature and UN Environment and that EAUC is the secretariat for will help demonstrate both the higher and further education sector's commitment to the net zero agenda as well as your institution's leadership on a global level at COP26 in November 2021.

The objective is to build momentum around the shift to a decarbonized economy ahead of COP26, where governments must strengthen their contributions to the Paris Agreement. This will send governments a resounding signal that business, cities, regions, investors and universities and colleges are united in meeting the Paris goals and creating a more inclusive and resilient economy.



INTERNATIONAL GREEN GOWN AWARDS 2020



Sustainability Report

We are pleased to be able to present our Annual Sustainability Report, looking at our carbon use for 2020. We report on our carbon use annually. We calculate our staff and Board business travel, workstation energy use, home energy use and travel energy use and also report on other carbon use, but this is based on assumptions.

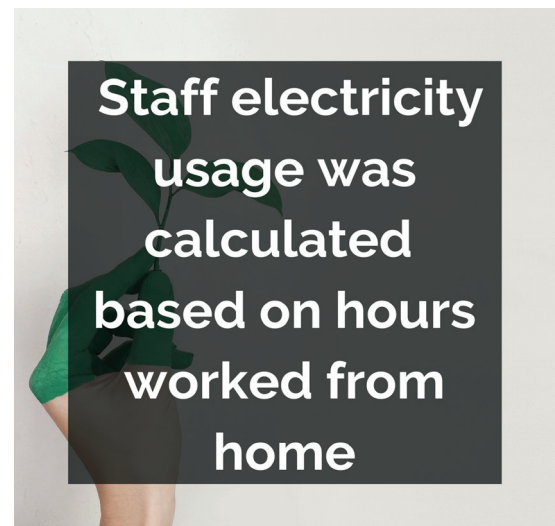
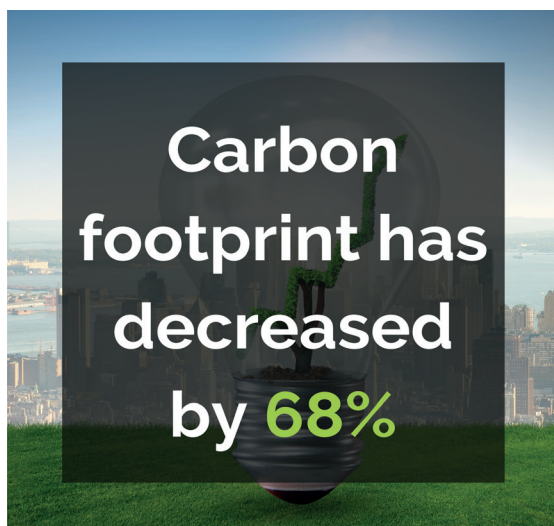
CARBON OFFSET

Our overarching aim as an organisation is to minimise our carbon footprint as much as possible, however as it happens with any other organisation, we still have a carbon footprint. We are currently offsetting using the newly launched EAUC Carbon Coalition which follows the latest guidance and best practice on offsetting.



2020 RESULTS

- Our carbon footprint has decreased by 68% and now sits at 5.073 tonnes for the 2020 period;
- The main decrease in our carbon footprint is due to Covid-19 and a major reduction in travel in 2020 due to restrictions;
- Staff have been working from home since March 2020 due to the pandemic. However to ensure we account for staff usage at home we have used last year's data for Heating & Lighting. Staff's electricity usage was calculated based on hours worked from home during 2020;
- Average carbon emissions per FTE staff member is 443kg CO₂ which is 69% less than in 2019;
- We used last year's data for waste and water usage. We recognise that water is still being used and waste is produced at our colleagues' homes.



For a full breakdown of results [please visit our website](#).

Financial Review

During the financial period of 1 January to 31 December 2020 we made an overall loss of £41,375 with an unrestricted loss of £7,929. We received £59,194 from the Covid Job Retention Scheme which meant our loss was lessened by this support. Only staff funded through unrestricted funds were affected by the scheme.

We have a total available fund of £143,703 to carry forward into 2021. The challenges of 2020 shows how important for us to have reserves to protect the charity from unforeseen circumstances.

We were pleased to confirm a further 3 year funding grant from the Scottish Funding Council starting in April 2020. This allows us to continue and further develop our support and leadership in Scotland.

Changes from 2019:

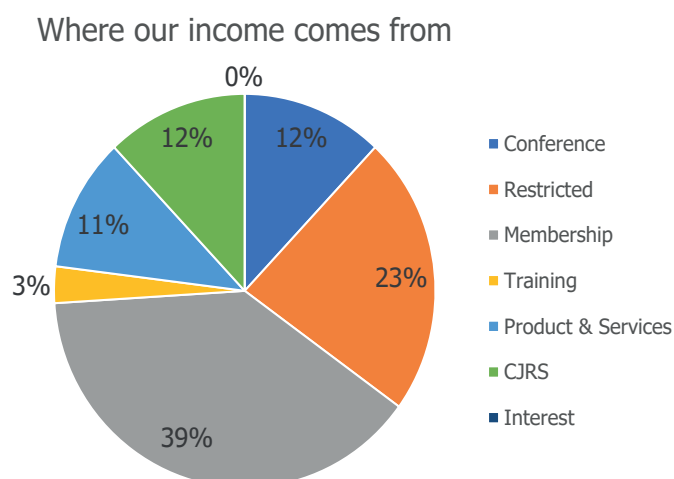
- 28% decrease in unrestricted income
- 13% decrease in unrestricted expenditure

As a charity, all of our income and expenditure meet our charitable objectives:

- In 2020 we had 11.46 (2019: 11.09) full time equivalent (FTE) staff. Of the total, 3.85 FTE were funded through our externally funded projects and 7.61 (2019: 7.08) FTE funded through our unrestricted funds. Our unrestricted staff costs were 75% (2019: 56%) of our unrestricted expenditure, this increase is due to reduced expenditure on other activities such as conference.
- 57% of our total unrestricted income is from Educational Membership (2019: 39%). The reason for this increase is due to lower income generation from activities such as conference.

Future Plans - Looking to 2021

2021 will be a further challenging year due to the pandemic. However, we are planning to hold a physical Networking Forum in September 2021 (subject to Government guidance). We are continuing to hold a virtual global conference in July 2021. We have adapted our Leadership Programmes and are running a virtual Leadership Academy with the Emerging Leaders Programme going virtual later in 2021. We hope to return to a physical Leadership Lab event in January 2022. Our Educational Membership remains strong with a 96% retention rate and we have already welcomed 7 new members in 2021. We are reliant upon our members to continue supporting our work and we remain dedicated in supporting our members in 2021 and beyond.



Thank you to our Members for continuing to support us – without you we would not exist.

Trustees' Report

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trustees present their report and the audited financial statements for the year ended 31 December 2020.

Directors and Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C Long	(Resigned 24 June 2020)
Professor D J Dalton	
Dr D J Duncan	
Professor E Simmons	
Mr I A Patton	
Professor J Longhurst	
Professor J Haddock-Fraser	(Resigned 24 June 2020)
Professor J French	
M Brown	(Resigned 26 January 2021)
Dr P N Rands	
P D Smith	
Professor S Kemp	
C Strong	(Appointed 21 September 2020)
K Morgan	(Appointed 24 June 2020)
L Frewin	(Appointed 24 June 2020)
J Wincott	(Appointed 26 January 2021)
Secretary - Miss F L Goodwin	

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:

- to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment and the prudent use of natural resources, particularly by and in relation to universities and colleges;
- to advance the education of the public and in particular those attending or working in universities and colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment;
- to promote research into all aspects of sustainable development, and the preservation, conservation and protection of the environment particularly in relation to universities and colleges, provided that the useful results of such research are disseminated to the public.

The strategies employed to achieve the charity's objectives are to:

- provide training events and conferences;
- provide advice and support in integrating environmental and sustainability good practice through discussion networks and guidance materials;
- promote strategic partnerships within the sector;
- promote research and dissemination of good practice through projects.

Trustees' Report

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

The previous section outlines the significant activities for the year.

Public benefit

A variety of our activities are open to all and these are highlighted in the report. Certain activities are only open to the benefit of our members but do benefit institutions and therefore the public at large.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

All of the activities undertaken by the charity are to meet the objectives of the charity.

Fundraising activities and Principal funding sources

The income of the charity is principally made up from membership fees, event fees and sponsorship from our members and partners. Restricted income is from the Scottish Funding Council and the Higher Education Funding Council for England.

Reserves policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £47,063 to cover 2 months operational costs. There are sufficient funds for this. The trustees have this under constant review and will take steps to monitor this, subject to changes in the Charity's operations.

Investment policy

Under the Memorandum and Articles of Association, the Charity has the power to invest in any way the trustees wish.

Risk factors

The trustees have reviewed the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced, which are reviewed by the Audit Sub Committee and the Board on a quarterly basis, so that the necessary steps are taken to monitor/lessen these risks. Risks will be reviewed post-pandemic to assess impacts and any take any necessary action.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th June 2018. The company was incorporated on 19th July 2004 and was registered as a charity on 4th October 2004 with the Charity Commission. On 6th April 2005 all assets and charitable activities of the unincorporated EAUC Association were transferred to the charity. The members of the company are those Universities, Colleges or learning and skills sector providers, referred to as educational members, subscribing to the EAUC and totalled 214 at 31 December 2020. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

Trustees' Report

Charity Constitution

The charity's constitution can be found at http://www.eauc.org.uk/eauc_governance.

Recruitment and appointment of new trustees

The Educational Members will at each AGM appoint up to nine individuals to act as trustees. The Chief Executive Officer of the Company shall serve as an ex-officio Trustee for so long as he or she is so employed. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed.

The Board has the power at any time to appoint any person who is willing to act as trustee, either to fill a vacancy or as an addition to the existing Board, but the total number of trustees shall not exceed any maximum number fixed in accordance with the articles. Any trustee so appointed shall hold office only until the next AGM following appointment and then shall be considered for re-election.

Individuals are appointed as Branch Convenors, as required, with the consent of the Board and are Branch trustees of the Company while he or she continues to hold office as Branch Convenor. Branch trustees are members of the Board.

Organisational structure

The Board of Trustees, which can have up to nine members and such number of Branch Trustees as required, administers the charity. The Board meets quarterly. The day to day organisation and running of the charity is undertaken by the Chief Executive Officer, Iain Patton, who was appointed by the trustees. Clear action planning, reporting and authorisation channels have been set.

Decision making

The charity has a financial policy which is reviewed annually by the Board of Trustees. Goods and services within the Board-approved annual EAUC budget or specific project budgets can be purchased with approval of the relevant budget holder. If any line within the budget overspends by 10%, the Audit Sub-Committee should be notified and will investigate and report to the Board as necessary. For purchases under the value of £10,000 (Net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the CEO. For purchases between the value of £10,000 - £50,000 (Net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Audit Sub Committee. For purchases over the value of £50,000 (Net) and outside the Board-approved annual budget or specific project budgets, approval should be sought from the Board.

Induction and training of new trustees

Trustees for this period have been informally inducted. A formal induction and training pack has been developed and all Trustees have received this.

Key management remuneration

The People and Performance Sub-Committee annually review the salary of the CEO and provide recommendations for the Board's approval.

Trustees' Report

Statement of Trustees Responsibilities

The trustees (who are also the directors of The Environmental Association for Universities and Colleges 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 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 year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate 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.

Auditor

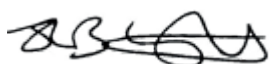
On 7 September 2020, Group Audit Services Limited (trading as Baldwins Audit Services) changed its name to Azets Audit Services Limited. The name it practices under is Azets Audit Services and, accordingly, it has signed the Report of the Independent Auditors in its new name.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Approved by order of the board of trustees on 23 June 2021 and signed on its behalf by:



Mr J Longhurst
Trustee

Dated: 23rd June 2021

Independent Auditors' Report

Opinion

We have audited the financial statements of Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 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 December 2020 and of its incoming resources and application of resources, 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 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.

Independent Auditors' Report

Opinions on other matter prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditors' Report

Extent to which 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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.

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 charitable company's members 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.



Sarah Case (Senior Statutory Auditor)

for and on behalf of Azets Audit Services

Chartered Accountants

Statutory Auditor

1 July 2021

Pillar House
113-115 Bath Road
Cheltenham, Gloucestershire, United Kingdom, GL53 7LS

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2020

		Unrestricted funds 2020	Restricted funds 2020	2020 Total	2019 Total
CURRENT FINANCIAL YEAR	Notes	£	£	£	£
INCOME FROM Charitable activities:					
• Conference	2	59,718	-	59,718	126,790
• Projects	2	-	114,626	114,626	132,545
• Membership	2	196,539	-	196,539	192,381
• Training	2	16,250	-	16,250	41,103
• Products and services	2	53,365	-	53,365	127,519
• Other government grants	2	-	59,194	59,194	-
• Investment income	3	733	-	733	886
Total income		326,605	173,820	500,425	621,224
EXPENDITURE ON Cost of charitable activities:					
• Conference	4	83,246	-	83,246	110,091
• Projects	4	32,949	139,064	172,013	215,975
• Membership	4	204,284	-	204,284	177,103
• Training	4	20,382	-	20,382	26,439
• Products and services	4	61,875	-	61,875	119,153
Total charitable expenditure		402,736	139,064	541,800	648,761
Net (outgoing)/incoming resources before transfers		(76,131)	34,756	(41,375)	(27,537)
Gross transfers between funds		68,202	(68,202)	-	-
Net expenditure for the year/ Net movement in funds		(7,929)	(33,446)	(41,375)	(27,537)
Fund balances at 1 January 2020		151,632	33,446	185,078	212,615
Fund balances at 31 December 2020		143,703	-	143,703	185,078

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2019

		Unrestricted funds 2019	Restricted funds 2019	2019 Total
PRIOR FINANCIAL YEAR	Notes	£	£	£
INCOME FROM Charitable activities:				
• Conference	2	111,955	14,835	126,790
• Projects	2	-	132,545	132,545
• Membership	2	192,381	-	192,381
• Training	2	36,648	4,455	41,103
• Products and services	2	111,944	15,575	127,519
• Investment income	3	886	-	886
Total income		453,814	167,410	621,224
EXPENDITURE ON Charitable activities:				
• Conference	4	110,091	-	110,091
• Projects	4	28,565	187,410	215,975
• Membership	4	177,103	-	177,103
• Training	4	26,439	-	26,439
• Products and services	4	119,153	-	119,153
Total charitable expenditure		461,351	187,410	648,761
Net (outgoing)/incoming resources before transfers		(7,537)	(20,000)	(27,537)
Net expenditure for the year/ Net movement in funds		(7,537)	(20,000)	(27,537)
Fund balances at 1 January 2019		159,169	53,446	212,615
Fund balances at 31 December 2019		151,632	33,446	185,078

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance Sheet

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 Total £	2019 Total £
FIXED ASSETS			
Tangible assets	9	-	727
Current assets			
Debtors	10	44,614	64,606
Cash at bank and in hand		438,395	372,561
		483,009	437,167
CREDITORS			
Amounts falling due within one year	11	(339,306)	(252,816)
NET CURRENT ASSETS			
		143,703	184,351
TOTAL ASSETS LESS CURRENT LIABILITIES			
		143,703	185,078
INCOME FUNDS			
Restricted funds	15	-	33,446
Unrestricted funds		143,703	151,632
TOTAL FUNDS			
		143,703	185,078

The financial statements were approved by the Trustees on 23 June 2021



Dr. D J Duncan
Trustee

Company Registration No. 05183502

Statement of Cash Flows

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

		2020	2019
	Notes	£	£
Cash flows from operating activities:			
Cash generated from/(absorbed by) operations	20	65,101	(78,697)
Investing activities		733	886
Investment income received			
Net cash generated from investing activities		733	886
Net cash used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		65,834	(77,811)
Cash and cash equivalents at the beginning of the year		372,561	450,372
Cash and cash equivalents at the end of the year		438,395	372,561

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Charity information

Environmental Association for Universities & Colleges is a charitable company limited by guarantee incorporated in England and Wales. The registered office is EAUC National Office, University of Gloucestershire, The Park, Cheltenham, Gloucestershire, GL50 2RH, United Kingdom.

The members of the charitable company are those universities, colleges or learning and skills sector providers, referred to as Educational Members, subscribing to the EAUC which totalled 191 at 31 December 2020. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charitable company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Membership and other income received in advance is deferred until the criteria for income recognition are met.

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

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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 (refer to support costs note).

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charitable company's projects, programmes and activities. These costs have been allocated between the categories of expenditure on charitable activities. The bases on which support costs have been allocated are set out in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets costing £1,000 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Cost is defined as purchase cost less any residual value. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	100% on cost
Fixtures and fittings	50% on cost
Computer equipment	50% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Financial instruments are recognised in the charitable company's balance sheet when the charitable 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.

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charitable company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

Notes to the Financial Statements

1.14 Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

2. CHARITABLE ACTIVITIES

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & Services	Other government grants	Total 2020	Total 2019
	£	£	£	£	£	£	£	£
Grants received	-	114,626	-	-	-	59,194	173,820	132,545
Other income	59,718	-	196,539	16,250	53,365	-	325,872	487,793
	59,718	114,626	196,539	16,250	53,365	59,194	499,692	620,338
Accelerating Action and Leadership (SFC)	-	63,953	-	-	-	-	63,953	-
Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	50,673	-	-	-	-	50,673	132,545
CJRS Grant	-	-	-	-	-	59,194	59,194	-
	-	114,626	-	-	-	59,194	173,820	132,545

Notes to the Financial Statements

2. CHARITABLE ACTIVITIES - continued

For the year ended 31 December 2019

	Conference	Projects	Membership	Training	Products & Services	Total 2019
	£	£	£	£	£	£
Grants received	-	132,545	-	-	-	132,545
Other income	126,790	-	192,381	41,103	127,519	487,793
	126,790	132,545	192,381	41,103	127,519	620,338

GRANTS RECEIVED

Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	132,545	-	-	-	132,545
	-	132,545	-	-	-	132,545

3. INVESTMENT INCOME

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Bank interest receivable	733	886

Notes to the Financial Statements

4. CHARITABLE ACTIVITIES COSTS

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & services	Total 2020	Total 2019
	£	£	£	£	£	£	£
Staff costs	-	109,464	-	-	6,269	115,733	143,772
Other costs	33,823	29,600	-	10,497	22,657	96,577	219,338
	33,823	139,064	-	10,497	28,926	212,310	363,110
Share of support costs (see note 5)	49,423	32,949	204,284	9,885	32,949	329,490	285,651
	83,246	172,013	204,284	20,382	61,875	541,800	648,761

For the year ended 31 December 2019

	Conference	Projects	Membership	Training	Products & services	Total 2019
	£	£	£	£	£	£
Staff costs	-	127,803	-	-	15,969	143,772
Other costs	67,243	59,607	-	17,869	74,619	219,338
TOTAL	67,243	187,410	-	17,869	90,588	363,110
Share of support costs (see note 5)	42,848	28,565	177,103	8,570	28,565	285,651
	110,091	215,975	177,103	26,439	119,153	648,761

Notes to the Financial Statements

5. SUPPORT COSTS

Activity	Support costs	2020	2019	Basis of allocation
	£	£	£	
Staff costs	286,511	286,511	224,624	Staff time
Depreciation	727	727	1,957	
Travel & subsistence	2,841	2,841	11,515	Staff time and actual
Marketing & printing	1,456	1,456	2,324	Staff time and actual
Website & computer	1,973	1,973	2,648	Staff time and actual
Governance costs	23,280	23,280	23,529	Staff time and actual
Bank charges	1,121	1,121	1,803	Staff time
Sundry & office expenses	11,581	11,581	17,251	Staff time
	329,490	329,490	285,651	
Analysed between Charitable activities	329,490	329,490	285,651	

6. NET MOVEMENT IN FUNDS

	2020	2019
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	4,650	4,550
Depreciation of owned tangible fixed assets	727	1,957
Operating lease charges	16,299	15,354

Notes to the Financial Statements

7. TRUSTEES

During the year a trustee, Mr I A Patton, received remuneration amounting to £62,123 (2019: £61,482). This was paid directly by the charity. This amount was payable for the staff role performed and not in respect of the services provided as a trustee. The trustee participated in the charity's pension scheme and pension contributions amounted to £7,765 (2019: £7,685).

Trustees' expenses

A total of £Nil (2019: £422) was reimbursed for directly incurred travel expenses to trustees (2019: 2).

8. EMPLOYEES

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

	2020	2019	EMPLOYMENT COSTS	2020	2019
				£	£
Permanent Staff	10	9	Wages and Salaries	344,885	331,524
Temporary Staff	4	4	Social Security Costs	26,757	27,529
	14	13	Other Pension Costs	42,794	40,713
				414,436	399,766

Total key management personnel compensation for the year including employer's NICs was £77,255 (2019 - £76,469).

The number of employees whose annual remuneration was £60,000 or more were:

	2020	2019
	Number	Number
£60,000 - £70,000	1	1

Notes to the Financial Statements

9. TANGIBLE FIXED ASSETS

	Plant and Equipment	Fixtures and Fittings	Computer Equipment	Totals
	£	£	£	£
COST				
At 1st January 2020	1,000	1,216	2,581	4,797
At 31st December 2020	1,000	1,216	2,581	4,797
DEPRECIATION AND IMPAIRMENT				
At 1st January 2020	1,000	1,216	1,854	4,070
Depreciation charged in the year	-	-	727	727
At 31st December 2020	1,000	1,216	2,581	4,797
Carrying amount At 31st December 2019	-	-	727	727

10. DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade Debtors	22,496	40,496
Prepayments and accrued income	22,118	24,110
	44,614	64,606

11. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Other taxation and social security	26,465	11,553
Trade creditors	7,021	3,901
Other creditors	-	6,877
Accruals and Deferred Income	305,820	230,485
	339,306	252,816

Notes to the Financial Statements

12. DEFERRED INCOME

Deferred income is included in the financial statements as follows:	£
Deferred income at 1 January 2020	208,182
Deferred during the year	236,663
Amounts released from previous years	(208,182)
Deferred income at 31 December 2020	236,663

	2020	2019
	£	£
Deferred income is comprised of the following items:		
UNRESTRICTED FUNDS		
Membership received in advance	143,112	131,659
Products and services received in advance	27,745	11,000
Training income received in advance	-	14,850
Conference income received in advance	2,760	-
Deferred income at 31 December 2020	173,617	157,509
RESTRICTED FUNDS		
Grant income for projects	63,046	50,673
	236,663	208,182

The restricted funds deferred represent grant and other monies received in advance of specific projects, where conditions are applied and have been deferred in order to comply properly with the conditions of the grant.

13. RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charge to profit or loss in respect of defined contribution schemes was £42,794 (2019 - £40,713).

Notes to the Financial Statements

14. UNRESTRICTED FUNDS

These are unrestricted funds which are material to the charitable company's activities made up as follows:

MOVEMENT IN FUNDS

Balance at 01.01.19	Incoming resources	Resources expended	Balance at 01.01.20	Incoming resources	Resources expended	Transfers	Balance at 31.12.20
£	£	£	£	£	£	£	£
159,169	453,814	(461,351)	151,632	326,605	(402,736)	68,202	143,703
159,169	453,814	(461,351)	151,632	326,605	(402,736)	68,202	143,703

15. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 01.01.19	Incoming resources	Resources expended	Transfers
	£	£	£	
Conference	-	14,835	-	(14,835)
Projects	53,446	132,545	(187,410)	34,865
Training	-	4,455	-	(4,455)
Products and services	-	15,575	-	(15,575)
TOTAL	53,446	167,410	(187,410)	-

	Balance at 01.01.20	Incoming resources	Resources expended	Transfers	Balance at 31.12.20
	£	£	£	£	£
Conference	-	-	-	-	-
Projects	33,446	114,626	(139,064)	(9,008)	-
Training	-	-	-	-	-
Products and services	-	-	-	-	-
Other government grants	-	59,194	-	(59,194)	-
TOTAL	33,446	173,820	(139,064)	(68,202)	-

Notes to the Financial Statements

RESTRICTED FUNDS

Purpose of Restricted Funds

Projects

This represents externally funded projects, Catalysing Transformative Leadership for Sustainability Programme, in furtherance of our charitable objective to promote and advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment. This also includes funding from the AAL programme, which aims are accelerating actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this also represents funds generated in addition to grant funding which are restricted in their use to project expenditure.

The following funds represent income generated from specific activities which are linked to the externally funded projects. As such the use of this income is restricted to these projects.

Conference

This represents the Annual Conference in Scotland, as part of the SFC project, to advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Training

This represents EAUC training events in Scotland, as part of the SFC project, to advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Products and Services

This represents services provided under the SFC project to advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment.

Other government grants

This represents claims made under the Coronavirus Job Retention Scheme (CJRS)

Transfers between funds

Transfers represent use of CJRS claim income and recoverable statutory maternity pay to offset employment costs recognised in unrestricted funds.

Notes to the Financial Statements

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2020 are represented by :	Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
Tangible assets	-	727	-	-	-	727
Current assets/ (liabilities)	143,703	150,905	-	33,446	143,703	184,351
	143,703	151,632	-	33,446	143,703	185,078

17. OPERATING LEASE COMMITMENTS

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	11,097	6,476
Between two and five years	10,700	-
	21,797	6,476

18. FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

There were no other financial commitments, guarantees or contingent liabilities at the balance sheet date (2019 - £Nil)

19. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year other than Trustee's remuneration and expenses (refer to note 7) (2019 - none).

Notes to the Financial Statements

20. CASH GENERATED FROM OPERATIONS

	2020 £	2019 £
Deficit for the year	(41,375)	(27,537)
Adjustments for:		
Investment income recognised in statement of financial activities	(733)	(886)
Depreciation and impairment of tangible fixed assets	727	1,957
Movement in working capital:		
Decrease in debtors	19,992	1,118
Increase/(decrease) in creditors	86,490	(53,349)
Cash generated from/(absorbed by) operations	65,101	(78,697)

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	372,561	65,834	438,395
	372,561	65,834	438,395



Your sustainability promise

We are committed to minimising our impact on the environment. By downloading our Annual Report in PDF format, not only do you receive it instantly but you are also doing your part in reducing your carbon footprint. We encourage you to email it to interested colleagues or potential EAUC Members and do not print it.

This report was written and designed in-house by the EAUC team.

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