



Annual impact report 2024

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

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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 developments 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.



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.

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.



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.

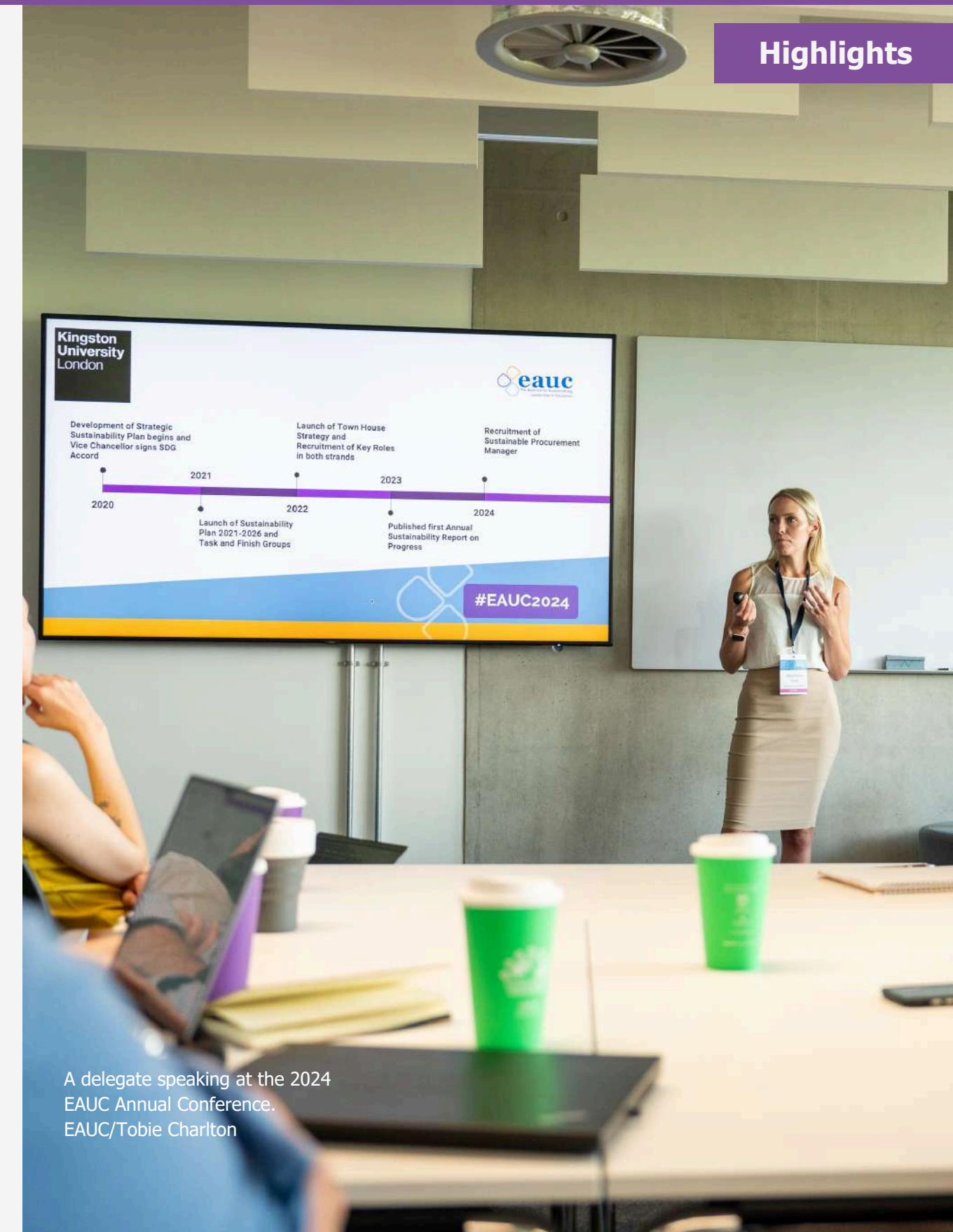
Over two days at the University of Winchester, attendees engaged in a programme of keynote speeches, panel discussions and interactive workshops, exploring key issues on the sector's sustainability agenda. Topics included:

- 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 | • Future We Want | • Leadership Skills Foundation |
| • Carbon Literacy Project | • Glasdon UK Ltd | • Ridge |
| • Change Agents UK | • Hazaar | • Salix |
| • City to Sea | • Imperial | • StudyLink Tours |
| • Climate Ambassadors | • Jisc | • StudyNetZero - Fixterra |
| • ECD Architects | • Keenan Recycling | • 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.



A delegate speaking at the 2024 EAUC Scotland Conference. EAUC/Gemma McNaught



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**.



Dr Noha Saleeb, one of the 2024 Green Gown Award Sustainability Champions.
EAUC/Andrzej Majdanik

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.”

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.

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



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 eissions (kgCO2)	Carbon emissions per FTE (kgCO2/FTE)	Income per annum £	Carbon emissions per unit of income (kgCO2/£)
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		KgCO2	%
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**

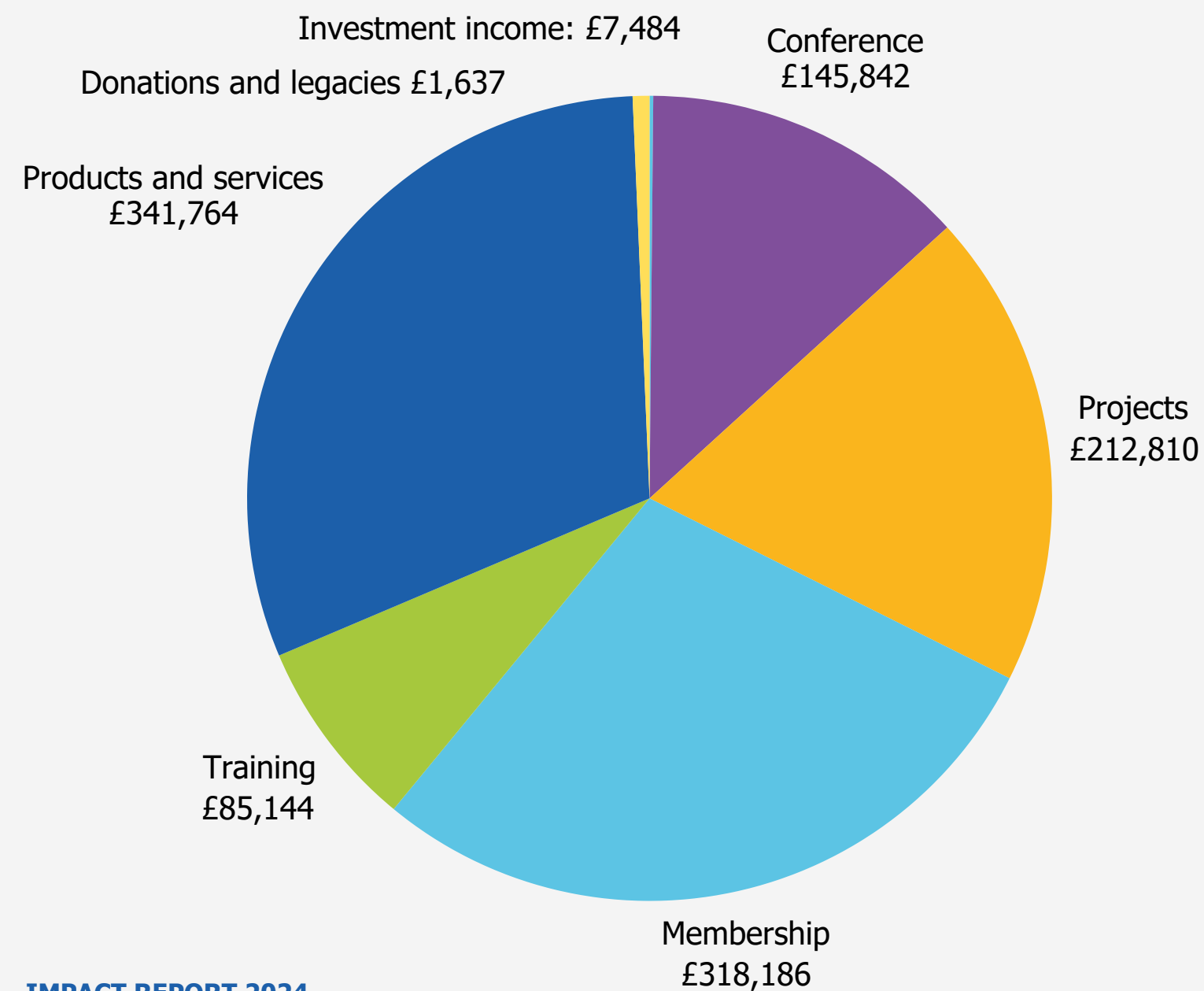
Scope 1: We are a home-based organisation so we do not have any direct scope 1 emissions.

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

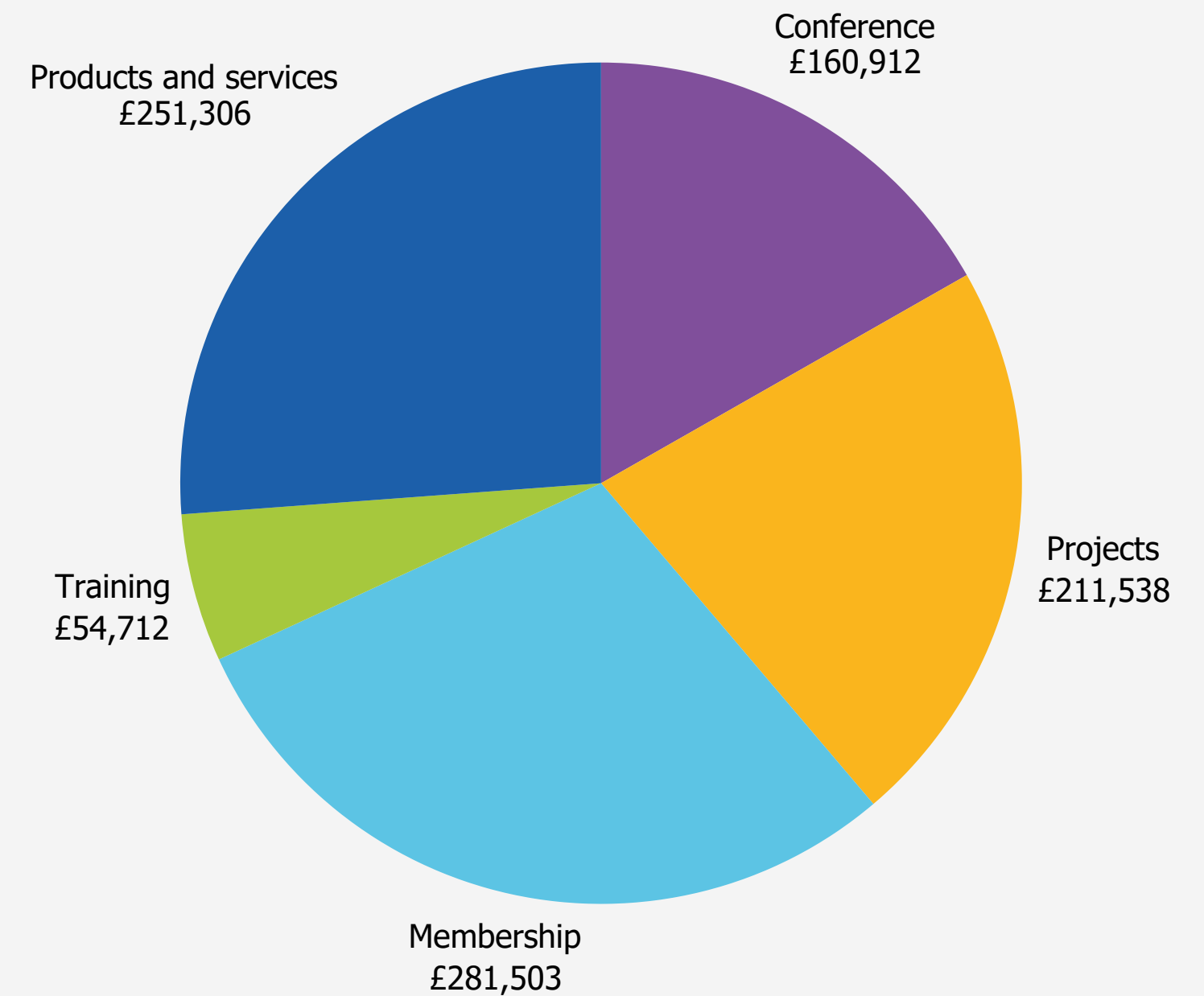
Scope 3: We calculate our travel (staff and board), our water use (based on home-working calculations) and our supply chain emissions (based on the HESCET method).

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.

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	5				
Conference		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		<u>860,425</u>	<u>252,442</u>	<u>1,112,867</u>	<u>925,467</u>
EXPENDITURE ON					
Charitable activities	6				
Conference		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		<u>706,441</u>	<u>253,530</u>	<u>959,971</u>	<u>823,857</u>
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		<u>541,310</u>	<u>49,539</u>	<u>590,849</u>	<u>437,953</u>

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>-</u>	<u>19,500</u>	<u>-</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					
		<u>521,810</u>	<u>49,539</u>	<u>571,349</u>	<u>437,953</u>
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	18				
Unrestricted funds				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

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><u>780,135</u></u>	<u><u>671,865</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

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	Conference	145,842	159,429
Grants receivable	Projects	212,810	224,696
Products & services fees	Projects	-	53,196
Educational & company membership fees	Membership	318,186	278,605
Training fees	Training	53,219	21,410
Products & services fees	Training	31,925	-
Conference & sponsorship fees	Products and services	-	12,449
Products & services fees	Products and services	294,273	149,401
SUMS consultancy income	Products and services	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>

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

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>

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

SUPPORT COSTS - continued

Basis of allocation - support costs

	2024	2023
	Staff time	Staff time
Staff costs	Staff time and actual	Staff time and actual
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
	Actual	Actual
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>

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

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:

	2024	2023
£70,001 - £80,000	<u><u>1</u></u>	<u><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	293,000	43,343	336,343
TOTAL FUNDS CARRIED FORWARD	<u><u>387,326</u></u>	<u><u>50,627</u></u>	<u><u>437,953</u></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	-	1,429
	<u>1,429</u>	<u>2,450</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	9,209	4,952	(4,417)	9,744
	<u>50,627</u>	<u>(1,088)</u>	<u>-49,539</u>	
TOTAL FUNDS	<u>437,953</u>	<u>152,896</u>	<u>-</u>	<u>590,849</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	63,323	(58,371)	4,952
	<u>252,442</u>	<u>(253,530)</u>	<u>(1,088)</u>
TOTAL FUNDS	<u>1,112,867</u>	<u>(959,971)</u>	<u>152,896</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.

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

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.