

STUDENTS ORGANISING FOR SUSTAINABILITY

England & Wales · Charity number 1184011

Details

Other names SOS

Status Registered

Legal form CIO

Registered 2019-06-20

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

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Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUSTAINABLE DEVELOPMENT, SOCIAL RESPONSIBILITY AND THE CONSERVATION, PROTECTION, AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT SO AS TO FURTHER THE PROTECTION OF THE WORLD'S NATURAL ENVIRONMENT, INCLUDING BY REDUCING AND MAKING SUSTAINABLE THE USE OF ENERGY AND WATER AND ENSURING THE PRUDENT USE OF NATURAL AND HUMAN-MADE RESOURCES FOR PUBLIC BENEFIT. SUSTAINABLE DEVELOPMENT MEANS "DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS."

Activities: Students Organising for Sustainability (SOS-UK) is an educational charity created by students and staff at NUS in response to the climate emergency and ecological crisis. We support students to learn, act and lead for sustainability.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£2,539,463	£2,482,487	£860,693	56
2023-09-30	£2,716,217	£2,090,438	£1,552,722	52
2022-09-30	£1,788,129	£1,418,060	£926,944	35
2021-09-30	£1,403,862	£1,103,279	£556,875	32
2020-09-30	£1,243,869	£1,081,661	£162,208	19

Trustees

Name	Role	Appointed
Hazel Norman	Chair	2023-11-21
Amira Campbell		2024-07-09
Carole Parkes		2022-06-27
Emma de Saram		2023-04-11
Harriet Williams		2022-06-27
Jodie Bailey-Ho		2025-12-09
Larissa Kennedy		2025-12-09
Saranya Thambirajah		2024-07-09
Scarlett Westbrook		2023-04-11
Serene Esuruoso		2022-06-27

STUDENTS ORGANISING FOR SUSTAINABILITY

England & Wales - Charity number 1184011

Accounts

Trustee report and annual accounts 2023-24



Trustee report and annual accounts

2023-24

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1. Introduction

About this report

Students Organising for Sustainability UK (SOS-UK) is an educational charity created in response to the climate emergency and ecological crisis. We support students to learn, act and lead for sustainability. Our origins are in the student movement, and we've operated as an independent charity since 2019. Our charity number is 1184011.

The charitable objective of SOS UK is...

“to promote sustainable development for the benefit of the public by the advancement of education of the public in the principles and practice of sustainable development, social responsibility and the protection of the natural environment through the prudent use of natural and human-made resources.”

Our annual report shares who we are, what we're working for, and what we've done in 2023-24 to help us achieve this. We also share our reflections on our work, and our intentions for 2024-25. Our annual accounts are also provided.

Our 2023-24

The urgency of the climate and nature crisis has never been clearer.

Once again, the [2024 Living Planet Report](#) confirmed that every global indicator tracking the state of nature is in decline, reinforcing the scale of the challenge ahead. Despite a record number of national elections in 2024 and overwhelming public demand for action (with our student movement right at the head of that action), climate and nature were sidelined in political debates.

Political instability in Congo, Palestine, Sudan and Ukraine continues to push millions into humanitarian crises, exacerbated by climate change. Three decades ago, 44% of conflicts occurred in climate-vulnerable states; today, that figure has risen to 67% ([International Rescue Committee](#)). It has never been more imperative for our fight for climate justice to be both intersectional and layered.

We witnessed devastating fires across Angola and the Democratic Republic of Congo, unprecedented levels of flooding across Thailand and Malaysia, and Hurricane Beryl affected tens of thousands of farmers and civilians across Jamaica. This year, those residing in the West have felt the impacts also, notably storms and flooding across Spain and wildfires across Los Angeles.

And still, as always, in the face of these challenges, students have been at the forefront of change. Education remains one of our most powerful tools for change - and at SOS UK, we champion students not as followers, but as leaders.

This commitment is evident across everything we do - whether it's putting climate education firmly on the political agenda during the general election, or bringing universities, colleges, and schools together to tackle the nature crisis through student-led action on campus and in their local community.

In 2023–24, we engaged more students than ever before - over 600,000! And we know that the drive to create a better future doesn't stop when students leave education. That's why we're working to make climate and nature action inclusive and accessible to everyone, regardless of background or identity. Our data transparency campaign, The RACE Report, is pushing for a more racially and ethnically diverse and inclusive environmental sector - and in 2023–24, a record 161 organisations took part.

Our impact is only possible because of the people behind it - our dedicated staff, volunteers, funders, and partners. Your continued support has helped turn ambition into action and strengthens this growing movement for climate and nature action. Thank you for being part of it.

Amira Campbell | SOS UK President and Trustee

2. Our story

Our mission

We're on a mission to transform education so people protect our climate and nature.

Our education system helped cause the climate and nature crisis, but now we're making it the solution. We are working to make sure everyone develops a commitment to protecting the earth and puts it to work - whether it's at school, university or in their careers. By empowering students and educators to build a better world, we can transform the lives of generations to come.

We empower students to lead, supporting them so they don't have to fight for change alone. We unite people from every background, inside and outside education, because protecting our earth matters to each and every one of us.

Our students don't just drive change at school, college or university but for decades to come, as workers, employers and community members. We're creating climate and nature protectors in every community. And they mobilise countless others, changing our country, and even our world, for the better.

The need for action

- 89% of higher education students want where they study to incorporate and promote sustainable development.
- 76% of UK adults think its important to prepare children and young people to climate change at school.
- Only a third of secondary teachers say climate change is embedded in their subject's curriculum in a meaningful and relevant way, falling to 21% saying this about the nature crisis.
- 60% of students in further or higher education say they find themselves thinking and worrying what they world will be like in future because of climate change.
- Schools and universities create 36% of the UK's public sector building emissions.

Our values

The organisational values we work by are:

- student-centred
- inclusive and supportive
- driven by social justice
- anti-oppression and acting in solidarity
- responsive, dynamic and flexible
- reliable and honest
- transparent and accountable
- team-focused and collaborative
- understanding and caring.

Our background

SOS-UK was born from the student movement, leading on sustainability within the National Union of Students before becoming an independent charity in 2019 to tackle the climate and nature crises through education. We've built on that foundation by combining grassroots mobilisation with systemic change.

This report outlines the progress we've made in 2023–24 to set us on a footing towards achieving our goals.

3. Our aims and how we'll achieve them

To achieve our mission, we're working to:

1. Change the way we teach, what we learn and how that's assessed so climate and nature are a priority

Sustainability should be a core thread woven through every subject, not treated as a standalone topic. Every student should have the opportunity to become a sustainability-literate learner, and every subject should help them understand and respond to the challenges our world is facing.

We work to support systemic change in education, helping teachers and institutions embed sustainability in a meaningful, relevant, and solutions-focused way—across both pre-16 and post-16 settings.

Our aim is for students to not just learn about sustainability, but to develop the skills and confidence to apply that knowledge in real life. Education shouldn't just prepare young people to pass exams—it should equip them to make a difference.

2. Making sure our places of learning show what's possible - empowering us to support nature, the climate, and the communities most affected

We know that it's not just in classrooms and lecture theatres that the knowledge, skills, values and competences needed for a more sustainable society are developed. They're shaped by the wider environment in which learning happens.

That's why we believe **the entire education system - not just what is taught, but how institutions operate - should be aligned with the goals of sustainability and climate justice.**

Our work focuses on reshaping the culture, policies, and physical spaces of education providers so that they model the principles they teach. From the design of campuses to the decisions institutions make, we want to see sustainability embedded throughout.

This same principle drives our programmes and campaigns that give students the chance to engage with sustainability in real and practical ways - building the competences they need to contribute to a fairer, more sustainable future.

3. Ensure students from every background can play their role in protecting and building a better world

We believe that meaningful change happens when students are not just learning about sustainability but actively leading it. Through this leadership, they gain the knowledge, skills, and values needed to become thoughtful and effective changemakers. Sustainability shouldn't be something done for students - it should be shaped by them, in collaboration with their institutions and communities.

Our [research](#) highlights a serious gap in racial diversity within the environmental sector. At the same time, there's strong evidence that the impacts of environmental degradation and climate inaction fall hardest on communities facing discrimination and marginalisation. That's why we're working to address this imbalance by embedding inclusion across all areas of our work - recognising the intersections between environmental issues and wider inequalities.

To achieve our aims, our work sees us delivering programmes, campaigns, training, events and research that:

- Empowers people – students and staff - across our education system to discover their unique role in protecting our planet by developing the values, skills and knowledge needed.
- Helps organisations across the education sector to respond to the climate and nature crises - from our schools, colleges and universities to qualification and professional bodies.
- Supports students to work together, channelling their passion to make sure our leaders and decision makers prioritise climate and nature.

We're proud that our work is led or supported locally by students, in keeping with our goal of ensuring students from every background can play their role in protecting and building a better world. We are the support crew, doing whatever we can to help students ensure their projects and campaigns are successful and impactful.

“Change needs to happen now to avoid the worst impacts of climate change and nature decline. By refocusing our education system on these goals, we stand to influence the leaders of future generations. We’ll also see immediate impact as our education system and its institutions are deeply embedded in our society. Siblings, parents, grandparents, friends, teachers and colleagues – everyone has a connection to education.”

Jamie Agombar | Executive Director

4. Our impact

4.1 In numbers...

Through working towards our goals, in 2023-24 we...

- Engaged over **612,700** students
- Supported over **7,100** staff
- Worked with over **2,700** organisations
- Delivered over **570** opportunities and activities
- Enabled over **34,100** actions by organisations

Next, we look at what we’ve achieved against our three aims in 2023-24.

4.2 We’re changing the way we teach, what we learn and how that’s assessed so climate and nature are a priority

We’re focused on embedding sustainability and climate justice throughout the curriculum - from early years to adult education - so that teaching and learning across all subjects reflect the urgency of the climate and ecological crisis in an inclusive and equitable way.

Through system-level campaigns and whole-institution change programmes, we support educators and institutions to integrate sustainability into curriculum design and delivery. Our goal is to ensure that all learners, regardless of their pathway, develop the knowledge, skills, values, and competencies needed to understand complex global challenges and contribute to a more just and sustainable future.

Read highlights of our work in 2023-24 in our examples here or find out about our full suite of education work in section 9.


Teach the Future's student campaigners empowered young people to drive curriculum reform by evaluating parliamentary candidates on their commitment to climate education. Creative report cards highlighted each candidate's level of ambition for integrating climate into the education system. To support this work, accessible resources were shared to help young people confidently engage with local candidates - at hustings and on the doorstep - about climate action and educational reform.


Beyond directly engaging with candidates, Teach the Future encouraged young people to leverage their networks by urging the adults in their lives to add pressure on political leaders through letter-writing and pledging.

In the lead-up to the election, Teach the Future, along with the Ministry for Eco Education, also hosted Bridget Phillipson MP at Corbridge Secondary School, where student leaders and teachers showcased climate-integrated teaching in action. The visit featured projects such as **Tracked Changes: A Curriculum for a Changing Climate** and the **Teach the Teacher** campaign - demonstrating the power of youth-led efforts to reform education and prepare schools for a sustainable future.

Our campaign highlights include:

 **286** political candidates graded on climate education and school decarbonisation.

 Mobilised **750** supporters to email their candidates, urging them to "speak up for climate-friendly schools".

 **3,222** people signed a pledge demanding that "schools need investment NOW!", supporting Let's Go Zero's campaign for increased funding to retrofit and rebuild school buildings.

"So many organisations say they value students and young people but don't actually give you that feeling of support when you join them: you still feel ignored and side-lined, but SOS-UK isn't like that. I haven't met anyone who hasn't gone above and beyond to help student volunteers and staff - it's like SOS-UK is full of adults who haven't forgotten what it's like to be a young person/student."

Nico King | SOS-UK student staff







Harnessing the opportunity of the General Election, Teach the Future mobilised young people to push for curriculum reform and school decarbonisation through a climate education report card campaign, helping make climate and sustainability education a live election issue.

Responsible Futures is a whole-institution supported change programme and accreditation mark to embed sustainability across all aspects of student learning.

Partnering with the International Association of Universities (IAU), and our cohort of university staff and students we collaborated to create a comprehensive international Responsible Futures framework, integrating sustainability across teaching and learning with a whole-institution approach tailored to local contexts. Our cohort exchanged knowledge and experience throughout the year, and trialled four audits with 36 student auditors, evaluating over 200 framework criteria, demonstrating the power of collaborative sustainability education.

Our key outcomes from the pilot include:

-  Students and staff **developing skills** through training, workshops and their overall Responsible Futures experience.
-  Approaches to learning for sustainability across the institutions are becoming more **'joined-up'**.
-  **Student leadership** in sustainability education work has increased, and enhanced.
-  Institutions have developed a baseline understanding of existing sustainability education efforts through the audits, and captured student **recommendations for progress**.

💬 Taking part has fostered **constructive dialogue** between students and senior leaders on sustainability and climate justice.

“I'm really grateful to have had the opportunity to participate in such an eye-opening and rewarding experience. Ultimately, Responsible Futures showed that progress is possible, but it requires continued momentum, collaboration, and institutional commitment to truly embed sustainability into every aspect of [student learning].”

Student auditor

Responsible Futures International is now open to universities and colleges worldwide. We will continue to collaborate with participants and their students to refine the programme. We will continue to prioritise student voices, local cultures and lived experience to ensure the programme supports meaningful change, staying relevant to the evolving sector and the urgent need for Education for Sustainable Development (ESD).



Throughout 2023-24, students and staff from seven universities worldwide teamed up to co-create and pilot a global version of the UK focused Responsible Futures programme. By drawing on diverse experiences and priorities, the outcome is a programme ready to drive sustainability education across universities worldwide.

Our achievements in 2023-24 include:

- Our pilot of **Responsible Futures** International, in collaboration with the International Association of Universities (see page 8) confirmed the strength of the Responsible Futures approach for us, built up over a decade of delivering the programme in the UK. In that time, it has supported more than 3,000 actions taken in partnership between universities and their students - from volunteering opportunities and climate events to meaningful changes in the formal curriculum.

A central part of the programme is the student-led audit, facilitated by SOS-UK, which assesses how institutions are delivering Education for Sustainable Development (ESD). This process not only offers valuable feedback but also helps strengthen the relationship between students and their universities, encouraging deeper involvement with sustainability both in their studies and beyond.

- The **Teach the Future** General Election campaign (see page 6) focused on calls for strengthening climate education and championing more climate-friendly schools. The campaign encouraged widespread participation and built strong momentum around our core policy asks.

Our campaign helped keep climate education on the political agenda and in a positive development, the government announced in September 2024 an additional £1.4 billion in funding for school rebuilding - a step toward creating learning environments that are both sustainable and fit for the future.

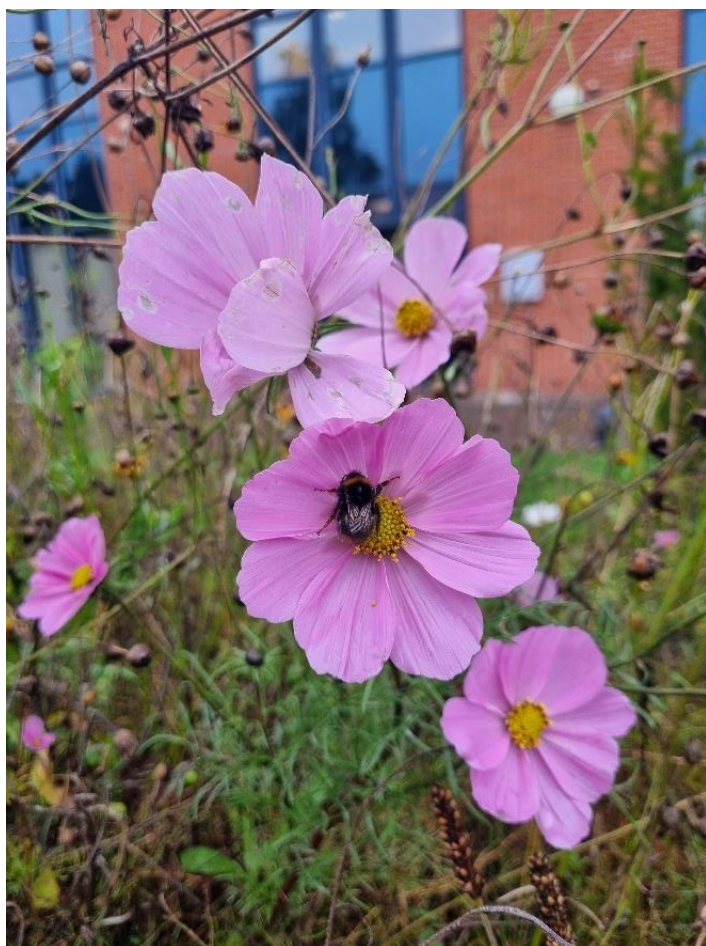
- **Professional, Statutory and Regulatory Bodies** (PSRBs) are uniquely positioned to influence the future of the workforce. By setting the standards for qualifications in fields like medicine, engineering, science, and the creative industries, they have the power to ensure sustainability becomes a core competency across professions. In February 2024, we hosted a high-level consultation, bringing together key voices from PSRBs, young people, education providers, and employers. The focus was on how to accelerate the integration of sustainability into professional education and training. The consultation led to the publication of a report outlining a shared, achievable ambition for sustainability in professional education, alongside practical actions that organisations across sectors can take immediately. Following the event, a team of **student staff** has continued to work with PSRBs, supporting efforts to embed sustainability into subject standards and professional expectations. This work is helping to drive a long-term shift towards more sustainable practices across both the education sector and the wider workforce.

Things we learnt about our curriculum change work this year include:

- Through our **Green Schools Revolution** project, we've gained valuable insights into how best to engage schools in sustainability education. While challenges such as teacher workload and strike action limited participation in some areas, these experiences have helped us refine our approach to working with schools more effectively.
- We've adapted our methods to better support teachers under pressure, focusing on efficient, flexible engagement strategies that fit into their demanding schedules. We've also broadened our reach by connecting with educators outside traditional school settings, such as through Initial Teacher Education (ITE) programmes and education-focused events. These improvements are strengthening the foundations for long-term impact, allowing us to engage more educators with fewer barriers - and helping ensure that sustainability becomes a meaningful part of teaching and learning.

4.3 We're making sure our places of learning show what's possible - empowering us to support nature, the climate, and the communities most affected

Learning for a sustainable future doesn't happen only in classrooms - it's also influenced by the broader environment students learn in. That's why we believe sustainability and climate justice should be embedded across the whole education system, not just in the curriculum but in how institutions function day to day.



We reach students and staff through creating opportunities that recognise people's lived experiences. How we work, study, travel, and consume plays a vital role in shaping our understanding of sustainability and ability to lead change.

We approach engagement with the understanding that lifestyle change, and system change are interdependent. Both are needed if we are to respond meaningfully to the climate and nature crises.

At the heart of our work is a commitment to supporting individuals and teams to become active agents of change. Often, our programmes are the first step on someone's sustainability journey - sparking interest, building confidence, and encouraging further action. By doing so, we help develop the next generation of campaigners and changemakers, capable of challenging the status quo in their institutions and in society more widely.





Read highlights of our work in 2023-24 in our examples [here](#) or find out about our full suite of engagement work in section 9.

Wilding Campuses is a pilot programme, bringing people, plants and wildlife to UK campuses. Working with three education institutions across urban Nottinghamshire, we're supporting young people from underserved backgrounds to make positive changes for nature in the places they study.



The UK is among the least biodiverse countries in the world, and Nottinghamshire reflects this national trend, having lost 97% of its flower-rich meadows and 90% of its heathland since the 1920s. Alongside this, our research shows that 19% of students report lacking access to nature, while 64% want their place of study to offer more opportunities to connect with the natural world.

Over a two-year period, funded by the National Lottery Heritage Fund, we are supporting the University of Nottingham, Nottingham College, and Bluecoat Aspley Academy to create more wildlife-friendly campuses. The project empowers students, staff and local communities to lead nature recovery efforts where they live and learn whilst also reconnecting with the natural world. A key aim of Wilding Campuses is inclusion. The programme works to involve those often excluded from nature - people from working-class backgrounds, people of colour, disabled people, student carers, and those on non-environmental courses- ensuring everyone has a voice and role in shaping greener, more accessible campuses.

Since launching in May 2024:

-  **New local project managers** have been appointed at each site.
-  Project teams have **developed habitat plans** in partnership with Nottinghamshire Wildlife Trust.
-  Activities so far have included **wildflower sowing, outdoor yoga sessions, gardening for mental health and a nature art show** led by SEND students.
-  **Over 100** young people have been directly engaged, with many more reached through campus-wide outreach.

Coming next are:

-  A rewilding podcast featuring staff from across the partnership is among the activities coming up for the programme, along with...
-  Student-led biodiversity monitoring to assess changes in wildlife.

“In a time of natural decline, our students have planted native species to supercharge habitat growth that connects existing and future generations of students with local nature they otherwise wouldn’t have had. Wilding Campuses project, has connected industry professionals together who have inspired many of our students to lead from the front, make a difference and reverse natural decline within our campus.”

Ben Wright, Biodiversity Officer at Bluecoat Aspley Academy.

Given the early success of the pilot we’re already planning on expanding to include new regional partnerships from September 2026.

For many, moving into student accommodation marks their first experience living away from home. During this transition, students often need guidance on how to live independently—and sustainably. **Student Switch Off** supports them through this change, helping embed sustainable habits from day one.

The initiative focuses on engaging all students, not just those already environmentally aware. Through practical tips, interactive activities, and tailored advice, the programme offers accessible ways to live more

sustainably in halls and student residences. This early intervention helps set positive behaviours that last throughout university and beyond.

In the 2023–2024 academic year, **Student Switch Off** reached over **94,000 students** across the UK, Europe, Australia and the US. Engagement included:

- 👥 Over **4,000 students** taking part in sustainability quizzes and competitions.
- 🎓 More than **3,000 students** directly engaged during on-campus visits.
- 🌍 Nearly **200 trained volunteers**, building their employability skills and equipping them to complete accommodation assessments and encourage their peers to take action.



Student Switch Off focuses on supporting students to take sustainable action in their residences. Now running for 18 years and involving 1.6 million students, the multi award-winning programme builds students' sustainability knowledge, enhances skills and mobilises them to lead on sustainability initiatives resulting in quantifiable energy, waste and water reductions.

Our programme is seeing real impact with:

- 💡 **79%** of participants reported taking action to save energy in their daily lives.
- 👤 **57%** encouraged others to act on climate issues.
- 🔄 Over **90%** said they plan to continue these actions long term.

“Student Switch Off is a really great initiative. I’d encourage everyone to get involved - regardless of their degree or stage of education. Having a diversity of responses and solutions to the climate crisis helps us tackle the problem from all angles.”

Student volunteer, 2024

As each academic year begins, we’re excited to inspire another generation of students to lead sustainable, empowered lives.

Our achievements in 2023-24 include:

- **We’ve continued to create opportunities for students to gain real-world experience that builds their skills and supports their future pathways into sustainability-focused action.** Through our long-standing engagement programmes - Green Impact, Fairtrade Universities and Colleges, and Hedgehog Friendly Campus - we trained 870 students to carry out sustainability and nature-related audits across schools, universities, healthcare organisations, and heritage sites. These experiences help students develop practical skills and confidence, preparing them to become future sustainability leaders. At the same time, over 1,600 organisations took part in these programmes, involving more than 3,200 staff. These workplace learning opportunities not only support individual development but also contribute to a broader culture shift - helping education institutions embed sustainability into their day-to-day operations.
- **It was a strong year for our work on nature.** Through **Hedgehog Friendly Campus**, we awarded 87 accreditations to participating schools, colleges, and universities. We delivered assemblies to over 17,500 school children, encouraging action for nature on campuses. As a result, more than 2,000 hedgehog-friendly trees were planted, and around 200 signs of hedgehog activity were recorded - clear indicators of growing engagement and impact.

We also secured two years of funding to launch **Wilding Campuses** - a partnership between SOS-UK and a university, college, and school in Nottingham. The project aims to increase the abundance and diversity of local species, enhance habitats, and empower students, staff, and young people - especially those traditionally excluded from nature - to help tackle the ecological crisis. Our Farming for Carbon and Nature pilot also progressed well. Following a positive relationship with our funder, we received extension funding to continue our work with universities and their tenant farms. We hosted a successful event, bringing together senior sustainability staff from 22 institutions to help shape the next phase of the programme, ensuring it reflects the needs and realities of the sector.

- Through **Green Campus Revolution**, our biggest student engagement campaign, we reached over 112,000 students with our messaging around energy efficiency and sustainability. In addition, a further 330,000 students were engaged through our work on smart meters and fuel poverty support — highlighting the intersection between sustainability and student wellbeing. Recognising the real and immediate challenges students face around energy and housing, we sought funding specifically designed to address these issues. We were pleased to secure support from the National Lottery Community Fund for a five-year programme - **Student Energy Action for Life (SEAL)** - which will help students in the private rented sector better understand and navigate the energy system.

- Our **ethical finance work continues to grow in strength and influence**, driving change both within higher education institutions and more widely across society. Through our **Invest for Change** campaign, we are challenging universities to align their investments with the interests of young people, frontline communities, and the planet. Thanks to our contribution to student-led campaigning efforts, nearly two-thirds of UK universities have now made commitments to divest from fossil fuels. Building on this momentum, we delivered our most successful summer training programme yet, equipping around 60 sabbatical officers and student campaigners with the skills and confidence to organise effectively and push for more responsible investment practices within their institutions. Our **Breaking the Bank** campaign helped catalyse a major policy change at Barclays, bringing the bank into closer alignment with sector-wide fossil fuel financing standards and ending their position as outliers among their peers.

Things we learnt about our work this year include:

- Ongoing budget and staffing cuts across the higher and further education sector have made it increasingly difficult for institutions to prioritise sustainability. In response, we've adapted our pricing models and support offers to remain accessible, while continuing to provide high-quality solutions. We know our work must remain valuable and relevant, and we're committed to ensuring our programmes offer clear co-benefits—such as improved wellbeing and stronger team cohesion—that go beyond sustainability outcomes alone.
- Following the success of **Hedgehog Friendly Campus**, we've seen growing interest from institutions in taking broader and more ambitious action on biodiversity. In response to this demand, we are developing a new programme - **Nature Friendly Grounds** - which will support institutions in creating and managing more biodiverse, nature-positive campuses.

4.4 Ensure students from every background can play their role in protecting and building a better world

At the heart of our work is the belief that **sustainability must be inclusive, representative, and just**. We know the impacts of climate change and ecological degradation are not felt equally. Marginalised communities often bear the brunt of environmental harm while facing the greatest barriers to participating in the solutions.

Our focus is on dismantling these inequities - ensuring that those shaping the future of our planet reflect the full diversity of the communities they serve. We are committed to creating pathways for students and emerging professionals who aspire to build careers that address the climate and ecological crises. No one should be held back by systemic barriers related to ethnicity, gender identity, sexual orientation, disability, socio-economic background, or any other characteristic.

Our approach spans both the education sector and professional arenas. By connecting these spheres, we aim to tackle the root causes of exclusion and inequality that hinder progress toward climate justice, addressing structural issues that limit who gets to lead, who benefits, and who is heard.







The RACE Summit 2024

The inaugural RACE Summit in July 2024, hosted at University College London with partners Diverse Sustainability Initiative and Wildlife and Countryside Link, brought together people from across the environmental charity sector to champion diversity and inclusion.

Read highlights of our work in 2023-24 in our examples here or find out about our full suite of inclusion and climate justice work in section 9.

The RACE Summit was a landmark event in both scale and ambition, bringing together a wide range of voices to have honest conversations and co-create meaningful solutions for advancing inclusion in the environmental charity sector. By creating a supportive space for people of colour and showcasing real-world change initiatives, the summit highlighted the power of dedicated spaces for collaboration, reflection, and shared learning.

Our goals were to:

-  Provide a **platform for racially and ethnically minoritised people** to share experiences at all career stages.
-  Enable delegates to work together to develop **practical tools for greater inclusion**.
-  Inspire change by showcasing **real-life initiatives making a positive impact**.
-  **Support people across the sector to build networks and make connections** from HR and EDI professionals to senior leaders, and emerging talent.

Key outcomes include:

- Delegates left with **clear, actionable steps** to improve diversity and inclusion.
- The summit created a **supportive network** for people of colour and allies in the sector.
- The event **sparked ongoing conversations** between participants and a shared drive for sector-wide change.

And feedback from participants showed us the impact of the summit:

“It was inspiring to see so many organisations from the industry show up, be active in the conversation and want to deliver real change. It also felt to me that lots of organisations had similar issues, lacking knowledge on what actions can really drive impact. I think we need more opportunities like this for leaders to listen to other leaders with lived experience.”

“The most Black and brown people I have seen in one room since I started working in the environmental sector!”

Following this success, we’re planning to return for the second RACE Summit in 2025.







Teach the Teacher

Teach the Teacher has continued to grow over the past year, with strong engagement, tangible impact, and deepened partnerships. The programme has supported more students than ever to have meaningful conversations with their educators about climate and sustainability education.

Teach the Teacher helps equip primary and secondary school students with the skills and knowledge to engage their teachers and local trainee teachers on climate change and the need for climate education for all.

This year, **Teach the Teacher** significantly expanded its reach and influence, supporting more students and educators than ever before to engage meaningfully on climate and sustainability education. The programme continues to evolve, with new partnerships, strategic developments, and increasing visibility across the education sector.

Our key achievements include:

-  Engaged **260 educational institutions** to date, with **192 students** delivering training sessions to **960 teachers**.
-  We successfully evolved the delivery of the project through integrating lessons into initial teacher education pathways. Increasing our presence at education sector events also helped us reach more teachers.
-  Forming strong local partnerships means we're reaching schools across towns and counties, for example in South Lanarkshire, **100** students across **16** schools joined an training session facilitated by the local council.
-  We've secured media coverage, amplifying our message on the need for better climate education across the UK and beyond.
-  We 'taught an MP'! **Bridget Phillipson MP**, now Secretary of State for Education, joined our Teach the Teacher session at Corbridge Middle School, helping us put climate education on the national policy agenda as well as promoting it within schools.

Looking ahead, we'll continue to strengthen our integration into initial teacher education, grow strategic partnerships, and increase participation in education events - helping ensure more educators are equipped to teach about the climate and nature crisis.

Our achievements in 2023-24 include:

- **The RACE Report 2024** prompted all of the UK environmental charity sector's largest employers to publicly commit to greater transparency and accountability on racial and ethnic diversity and inclusion in a year that saw 161 organisations in total submit data to the campaign. We also launched the inaugural **RACE Summit**, bringing together over 140 delegates, from students and campaigners to HR staff and senior leaders, to collaborate on building a more inclusive and representative environmental sector.
- In the last year we've also been central to a significant step toward embedding youth voice in national policy on climate and education. The launch of the Department for Education's **Youth Focal Point for Climate Change and Sustainability** scheme saw two young people appointed to play an active role in shaping the department's approach to sustainability and ensuring decisions reflect the perspectives of students. SOS-UK provides ongoing mentorship, coaching, and practical support to both Youth Focal Points, helping them grow in confidence and influence.

Things we learnt about our work this year include:

- We launched a new engagement offering through **The RACE Report**, creating spaces for shared learning and knowledge exchange among participating organisations. While participation levels varied, the depth and quality of the discussions were meaningful and highly valued by those who attended. There was frequent feedback that further support and networking opportunities would be beneficial. We recognise that a structured support programme could further strengthen participation in The RACE Report in future and also aid institutions in progressing their work on EDI. We'll explore options for offering wider support beyond our existing offer.

- **The RACE Summit 2024** successfully brought together individuals working across the environment, climate, sustainability, and nature sectors. As a student-facing organisation, we are now focused on ensuring future Summits also engage the student community more widely - creating inclusive spaces where students can contribute to shaping a more diverse and equitable future for the sector.
- As well as its success, our ethical finance campaign, **Breaking the Bank**, presented valuable lessons. Without an existing network of student activists primed for this specific campaign, mass mobilisation proved challenging, particularly as many students were already engaged with other aligned campaigns. These insights are helping us refine our strategies for future network-building and campaigning.
- Through **My World My Home** - our environmental leadership and community organising programme for further education students, delivered in partnership with Friends of the Earth — we gained valuable experience in supporting disabled students to engage with the movement. Co-organising **The Youth Gathering** further shaped our understanding of how to create more accessible and inclusive spaces for emerging environmental leaders.

5. Looking forward

Building on the impact of our work in 2023-24, and from the lessons we've learned, in 2024-25 we're focusing on the following goals:

1. Curriculums better reflect what and how students want to learn

- The new Government's announcement of a **Curriculum and Assessment Review** presents a significant opportunity to shape the future of the national curriculum. We see 2025 as a critical moment to push for substantive and lasting curriculum reform.
- Our engagement with **sector regulators and key bodies** will continue to grow, with planned influencing work involving the Quality Assurance Agency, Professional Statutory and Regulatory Bodies, Ofsted, exam boards, and the Office for Students.
- Internationally, our **Responsible Futures** programme will fully launch in autumn 2024, opening participation to colleges and universities around the world.
- We'll explore how we can use our presence at **COP30** to drive curriculum reform, using article 12 of the Paris Agreement as a basis for engaging delegates to commit to more effective and widespread climate education.

2. Universities, colleges and students' unions maintain or increase the action they are taking on sustainability

- Alongside new workstreams, we will continue to deliver our long-standing engagement programmes, including **Green Impact**, **Fairtrade Universities and Colleges**, **Hedgehog Friendly Campus**, and **Student Switch Off** - the latter to be relaunched under the new name **Green Campus Revolution**. We remain committed to ensuring these programmes are both innovative and cost-effective, recognising the financial pressures currently facing the education sector.

- We are excited to launch **Student Energy Action for Life (SEAL)**, funded by The National Lottery Community Fund. SEAL will focus on supporting students living in the private rented sector on cost of living and energy. It builds on the foundations of our earlier **Homes Fit for Study** programme and responds to demand for work on this topic. With the ongoing energy and climate crises, this work feels more urgent than ever, and we are looking forward to the potential for scaling the impact of our work in this area.
- Our **Invest for Change** campaign continues to build momentum, driving the university sector to shift away from fossil fuels and towards more positive, values-led investments. We'll keep supporting students to lead this work – helping them challenge their institutions to align their financial decisions with social and environmental responsibility. Building on this, we'll also launch a new campaign focused on the insurance sector, calling on universities to move away from insurance providers that continue to support the fossil fuel industry.
- We'll explore how we can hold universities to account on their journey towards net zero through our **Carbon Targets** campaign, which publishes and ranks the commitments institutions have made to reducing their impact on the climate.

3. Schools, colleges and universities increase their action on the nature crisis

- We'll continue to develop and deliver **Wilding Campuses**, our new project which is taking an ambitious approach to campus land management, reconnecting people, plants, and wildlife within these important spaces. We're delivering the project through a local partnership of three education institutions - University of Nottingham, Nottingham College, and Bluecoat Aspley Academy.
- We are entering the final year of funding for **Farming for Carbon and Nature**. Over the coming months, we will be developing a new programme to continue supporting universities and colleges that manage farmland, ensuring this work remains a core part of our offer to institutions seeking to help nature to thrive.
- We'll also explore further expanding our offer to education institutions on the nature crises. For example, we'll introduce a new accreditation scheme, **Nature Friendly Grounds**, that builds on our Hedgehog Friendly Campus programme but with a more holistic consideration of the wildlife present on campuses across the UK. Similarly, we're exploring upskilling staff and students through collaborating with the University of Edinburgh to roll out **Biodiversity Literacy Training** – building on the hugely successful Carbon Literacy Training model.

4. Students from all backgrounds see the environment sector as a career destination for them

- Continuing our work with environmental charities and funders, we will be developing a new support offering through **The RACE Report**, responding to ongoing calls for more collaborative and engaged support for participating organisations. We will also advance the potential impact of our inclusion and equity-focused work through our new European climate equity initiative, **PACE Index**, that builds on the successes of The RACE Report in the UK. This presents an opportunity to expand the reach of our inclusion efforts within the UK environmental sector while strengthening connections with the European youth climate justice movement through **SOS-International**.

- We're exploring opportunities to support student climate activists from underrepresented backgrounds to thrive in their mission to drive change. We know neurodiverse young people can face challenges in education, and also when engaging with activist spaces focused on climate and nature. We want to see students from every background able to play their role in addressing climate change and protecting nature.
- We're taking both a focused and integrated approach to inclusion - through dedicated initiatives engaging with the environment, climate, sustainability and nature sector, and by embedding inclusive practices across all our SOS-UK projects, programmes and campaigns. By strengthening collaboration with our inclusion team across the organisation, we're working to ensure that students from all backgrounds can access opportunities, gain insights, and find inspiration to pursue careers in the sector.

5. School students are able to connect and collaborate to take action on the nature and climate crises

- Our work in schools through initiatives like **Green Schools Revolution**, **Hedgehog Friendly Campus**, **Teach the Teacher** and **Wilding Campuses** have confirmed strong enthusiasm among young people for climate and nature action. They've also confirmed the desire for support and resources amongst educators. We'll continue to develop our offer to schools to facilitate action by students and their teachers.
- With the UK Student Climate Network and Fridays For Future no longer active, there is currently no national platform for school-age youth to connect and advocate on these issues outside of their school. To fill this gap, we propose exploring the creation of a '**national union of school students**' in partnership with the National Union of Students. This union would provide a collective voice for young people, focusing on education policy, social issues, and placing sustainability, climate, and nature at its core, empowering pupils to drive meaningful climate action at a national level.

6. Financial review

In 2023/24 our revenue was £2,539,463, with 56% of our income through from grants and donations, 41% from our programmes and 3% from trading. Net income for the 2023/24 was £56,976.

Our reserves policy is to have three months of unrestricted costs available at all times. Our unrestricted costs in 2023-24 were £1,100,263, which works out at £275,065 per quarter. At the year-end we had £190,497 in unrestricted reserves. This equates to 63 days worth of unrestricted costs, so we are no longer meeting our reserves policy. We intend to address this over the year ahead by securing more unrestricted income through our transformational growth plan, initially starting with corporate partnerships, and building our individual giving supporter base. We will also improve our financial processes so we are not using unrestricted funds to cover restricted costs.

For this accounting year we welcomed Murray Smith LLP as our new auditors. They have agreed to apply a different approach to the way that we account for some of our multi-year grants, as allowed by the Charities SORP, and have restated our 2022/23 accounts, resulting in a loss for that year of -£123,226.

The trustees maintain a register of risks and review them annually. The main risks facing the charity for the year ahead relate to loss of income, loss of key staff and safeguarding issues. The top twenty risks by rank are divided amongst our director team and the directors work with us to mitigate each risk.

Within the accounts, we have again stated our gender and ethnicity pay gaps. The charity averaged 38 FTE staff over the year. Excluding student staff, the lowest paid salary was £23,672 and the highest paid salary was £72,947. Student staff are paid Real Living Wage. The median basic salary was £36,419. Our mean gender pay gap was 19.5% and our mean ethnicity pay gap was 15% (19.8% and 15.5% respectively in 2022-23). The trustees note that pay gaps tend to vary considerably in small charities like SOS-UK, but it is a positive sign that both have fallen slightly. As we continue to build upon our inclusive recruitment practices and use of positive action in recruitment, we hope to see these pay gaps shrink further over time

7. Our governance and management

SOS-UK is a Charitable Incorporated Organisation (CIO) governed by a constitution. The members of SOS-UK are the ten trustees. The Board, comprising of the trustees, meets quarterly and it is chaired by Dr Hazel Norman. In 2023-24 our new student trustees joined the Board, including our new President Amira Campbell, also president of NUS. The new trustees who joined us in 2023-24 were fully inducted and trained including an introduction to the organisation and an overview of their legal and fiduciary duties. All four new members of the Board are young trustees.

We, the trustees have read and understood the Charity Commission's guidance on public benefit and are confident that all SOS-UK's programmes and campaigns deliver our charitable objects, progress the issues we want to see changed and deliver public benefit. Our role, as trustees of the charity, is to provide insight and advice on the strategic direction of the organisation, in addition to monitoring and managing risk and ensuring the charity is well managed and impactful. We have delegated authority for operational issues to the director team, led by the Executive Director.

In 2023, SOS-UK Board of trustees established three sub-committees to provide action-oriented and focused working within the wider Board. The sub-groups feed into the full Board but are designed to enable a greater speed of working, flexibility and opportunity to be reactive to organisational needs of SOS-UK and sectors we serve. Whilst the full Board meets quarterly, sub-committees can meet on an ad-hoc basis to drive forward key aspects of organisational direction, shaping, and operational decision making. The three sub-committees are:

1. Ideas, innovation and implementation
2. Finance and risk
3. People and culture

SOS-UK has separate governance and is financially independent from its founding organisation - the National Union of Students (NUS). SOS-UK is not a part of the NUS Group. Our independent governance is reinforced through our independent chairperson, however our link with NUS is maintained by the current NUS president serving on our trustee board. NUS also provide SOS-UK with operational support and facilities and these arrangements are set out in a detailed memorandum of understanding. Similarly, SOS-UK's pay and remuneration remains based on the NUS framework. This was established in 2014 and was initially set on the National Joint Council (NJC) framework. The NUS pay framework and job evaluation scheme forms a part of all SOS-UK staff terms and conditions of employment. The trustee board is supportive of the staff trade union and trade union representatives attend all trustee board and board sub-committee meetings. In addition, the

director team meet quarterly with trade union representatives, and monthly with the director with oversight for human resources.

The trustees monitor our diversity data on an annual basis and our figures show a decrease in diversity this year. It's important to recognise that staff demographics naturally fluctuate - particularly in a small organisation like ours, where the departure or arrival of just one or two individuals can have a significant proportional impact. We remain focused on fair, inclusive recruitment and retention practices and are continually looking to further improve our performance in this area, across the full range of diversity characteristics. We also recognise that statistics are only part of the picture – we want to ensure all staff members feel included within the organisation no matter their background or identity. To ensure we're delivering against this aspiration a detailed Equity, Diversity and Inclusion strategy and accompanying action plan has been implemented to progress SOS-UK's internal inclusion work as we strive to practice continuous progress in this area.

Following the sign-off of our strategic framework we've focused on embedding our re-defined aims in our decision-making and ways of working. We're finalising our evaluation framework that will sit across each aspect of our work, helping us assess our progress towards our aims and outcomes.

At the same time, we've focused on progressing the organisation's capacity to achieve its goals through reducing reliance on grant funding. To achieve this, in 2023-24 we focused on two under-developed capabilities within the organisation – fundraising and digital mobilisation. Working with consultancy support, we're developing a fundraising strategy and digital mobilisation framework, with the aim of growing our supporter base. That base will then help us deliver our goals, both through actions and through funding. In 2024-25 we plan to recruit two new roles to lead these aspects of our work.

SOS-International continues to be hosted by SOS-UK whilst registration of the organisation shifts from a non-profit in Denmark to a stichting in The Netherlands. During 2023-24, as part of a membership re-launch, SOS-International hosted the first in-person Green Office Movement and SOS-International summit since the COVID-19 pandemic. The event was run in partnership with University of Twente Green Office in The Netherlands. It brought together over 120 students, academics, staff and activists working on education, sustainability and climate. Delegates joined in person from across the African and European continents, and online from as far as Japan and New Zealand. In 2024, SOS-International also led a global youth consultation on green jobs and skills, funded by UN Environment and delivered in partnership with the All-Africa Students Union. Through a mix of online and in-person events across five continents, the project highlighted the role of tertiary education in preparing young people for the green economy. The findings supported the Green Jobs for Youth Pact and were presented at the UN High-Level Political Forum in New York.

8. Our details

Students Organising for Sustainability is Charitable Incorporated Organisation (CIO) that was registered by the Charity Commission in England and Wales (charity number 1184011) on 20 June 2019. This is our fifth annual report. The audited accounts and this document cover the period 01 October 2023 to 30 September 2024.

Our registered address is SOS-UK, c/o NUS Charity, Merseyway Innovation Centre, 21-23 Merseyway, Stockport, SK1 1PN. We bank with The Cooperative Bank and our auditors are Harts Limited of Macclesfield. We are registered with the [Fundraising Regulator](#).

Our trustees are:

- Amira Campbell (SOS-UK President, incoming) (appointed July 2024)
- Carole Parkes
- Chloe Ferguson (resigned July 2024)
- Emma de Saram
- Hannah Thomas (resigned March 2024)
- Harriet Williams
- Dr Hazel Norman (SOS-UK Chair and safeguarding lead) (appointed November 2023)
- Larissa Kennedy (SOS-UK President, outgoing) (resigned February 2023)
- Ludovico Caminati
- Olure Kolawole Samuel (appointed July 2024)
- Saranya Thambirajah (appointed July 2024)
- Serene Esuruoso
- Scarlett Westbrook

SOS-UK is managed on a day-to-day basis by Jamie Agombar, Executive Director, and the director team of Joanna Romanowicz (Director of Engagement), Quinn Runkle (Director of Education), Manu Maunganidze (Co-Director of Inclusion and Climate Justice and Meg Briar (Co-Director of Inclusion and Climate Justice).

You can find out more about our trustees and the whole SOS-UK staff team on our [website](#).

The trustees and directors are tremendously grateful to our partners, supporters, funders for their continued support. With your continued support, we look forward to helping more students deliver transformational sustainability initiatives over the years ahead. We are particularly grateful to our incredible team of staff, who consistently work so hard to ensure we are a high-performing and impactful charity that leads by example.

You can reach us at:

hello@sos-uk.org www.sos-uk.org



9. Our work in detail

Read on to find out more details about our programmes and campaigns delivered across our three directorates, and their 2023-24 achievements.

9.1 Engagement directorate

Project	Details	2023-24 achievements
<u>Fairtrade Universities and Colleges</u>	Our framework and accreditation for embedding ethical practices throughout campus.	In 2023-24, 17 more universities joined the programme.
<u>Green Impact</u>	Our UNESCO award-winning sustainability awards and engagement programme for staff to embed sustainability in their workplaces, supported by trained students.	This year, 7 new university and college partners joined Green Impact, bringing the total number of organisations taking part to over 1500! More than 600 students completed IEMA-approved training and carried out a sustainability audit through the programme.
<u>Student Switch Off</u>	Our multi-award-winning campaign within student accommodation which achieves quantifiable energy, waste and water reduction through improved student sustainability literacy and competition.	This year we've reached 94,000 students, including 185 trained volunteers. Through our campaign actions, 76 tonnes of CO ₂ has been saved – the equivalent energy to leaving a light bulb on for 2500 years! We've also worked with Smart Energy GB to reach 200,000 students with information about using smart meters to manage their energy use.
<u>Learning Academy</u>	Our hub of learning and development for students, student representatives, and institution staff.	Our Learning Academy continued to see both off the shelf e.g. Carbon Literacy and bespoke training packages in demand this year.
<u>Farming for Carbon and Nature</u>	Using university and college farmland to capture carbon and restore nature, we're working closely with farmers, universities, colleges and a range of technical experts to develop and pilot the approach.	Our pilot continued, with 11 paid student internships helping to carry out analysis to understand our impacts on carbon and nature. We consulted with key stakeholders to help us develop the programme for roll out in 2025-26.

<p><u>How farming can cool the planet</u></p>	<p>Helping students from different backgrounds find a united voice so they can tackle the climate crisis through food and farming together.</p>	<p>We developed videos and podcasts to share the impact of the project as it came to an end. Our collaboration with Landworkers’ Alliance and the National Federation of Young Farmers’ Clubs was so successful we’re often asked to share our insights!</p>
<p><u>Sustainable Food and Growing Network</u></p>	<p>Our network supports staff and students to collaboratively agree and achieve ambitious targets, link up different food and growing projects on campus, learn and be inspired by other institution.</p>	<p>This year we’ve run training for students helping them to plan, maintain and develop a food growing site.</p>
<p><u>Hedgehog Friendly Campus</u></p>	<p>Turning campuses into places hedgehogs can thrive by awarding to universities, FE colleges and primary schools who complete actions from our hedgehog-friendly toolkit. The programme is funded by the British Hedgehog Preservation Society.</p>	<p>This year we introduced student-led audits to the programme, to great success! 9 students were trained and delivered audits. In total 87 accreditations were achieved by schools, colleges and universities and we welcomed 55 new schools to the programme.</p>
<p><u>Wilding Campuses</u></p>	<p>Our flagship sustainability support package and awards programme for SUs. Launching each autumn, unions try to implement change throughout the academic year, submitting work in late spring, receiving an audit in early summer, then awards are announced in July.</p>	<p>Starting in May 2024, we’ve been setting up the project at our three partner institutions (University of Nottingham, Nottingham College and Bluecoat Aspley Academy), developing biodiversity plans and running nature-based activities for students, staff and the local community.</p>
<p><u>Menu Flipping</u></p>	<p>We’re working with Possible to pilot ‘menu-flipping’ - the inversion of meat/plant-based food option ratios on menus - to accelerate a shift in social norms favouring diets that are healthy for people and planet at New City College and Leeds University.</p>	<p>Following student feedback, the college are planning a healthy eating campaign with cheaper healthy meals, more vegetables, fewer packaged snacks, and a myth-busting initiative by sports students.</p>
<p><u>Teach the Parent</u></p>	<p>Our campaign supports young people to have meaningful conversations with their parents, carers or guardians about climate change, with the goal of encouraging action.</p>	<p>Our social media livestreams on different aspects of climate action, featuring prominent environmental experts, campaigners and influencers received over 18,000 views. This year we also created a youth network to feed in to the development of the campaign.</p>

9.2 Education

Project	Details	2023-24 Achievements
<u>SDG Teach-in</u>	Our annual campaign to put the <u>UN Sustainable Development Goals</u> (SDGs), and therefore sustainability, at the heart of all stages of education, and across all disciplines.	This year the campaign moved the focus from ‘getting started’ to ‘going further’ with embedding sustainability across education. Through the month of the campaign, we reached over 105,000 students!
<u>Responsible Futures</u>	Our whole-institution supported change programme and accreditation mark to embed sustainability across all aspects of student learning.	Alongside continuing our UK delivery, we worked with the International Association of Universities to develop and pilot an international version of the framework.
<u>Mock COP</u>	Following our mock COP26 in 2020, our network connects students from around the world supporting them to continue campaigning on climate education across local and global contexts.	This year we supported 5 young people to attend COP28 in December 2023 and to advocate for more ambitious climate education policies. Mock COP hosted 5 events and the young people also participated in events run by other stakeholders.
<u>Teach the Future</u>	This campaign, run by students in secondary and tertiary education and hosted by SOS-UK, has three goals: that all students are taught about climate change, that green skills are included in vocational courses and that educational buildings are climate-friendly.	The campaign continued with its ‘Tracked Changes’ project, releasing versions of the Primary and A-Level Economics curriculum with tracked changes showing how climate change could be embedded. Following the calling of the General Election we launched our campaign. We also worked with Let’s Go Zero and Hope for the Future to launch a campaign focused on retrofitting and decarbonising schools.
<u>Drug and Alcohol Impact</u>	Our student wellbeing programme embeds social norms of responsible drinking on our campuses and refocuses the conversation on drugs to be about reducing harm, and building healthier, safer, more productive student communities.	Following the completion of the pilot on 2022-23, we now have 13 university and students’ union partnerships completing the programme. We’re expecting more sign ups after we were recommended by UUK’s taskforce into tackling supply and demand for drugs in the context of student health and wellbeing.
<u>Drink Rethink</u>	Drink Rethink trains students as ambassadors to engage their peers to assess their alcohol risk levels and provide advice based on the results,	Towards the end of 2024, we received funding to offer Drink Rethink free of charge to 11 institutions on a face-to-face basis and through digital engagement to a further

	using the established Intervention and Brief Advice and AUDIT tools.	52. We've been planning our delivery of the project, which will launch in October 2024.
<u>SDG and sustainability curriculum mapping</u>	Our support package for mapping the <u>UN Sustainable Development Goals (SDGs)</u> and <u>Education for Sustainable Development (ESD)</u> teaching and learning approaches across the formal curriculum in universities and colleges through a student-led audit.	We worked with 6 institutions and 115 students to map the SDGs across the formal curriculum. We also worked with Liverpool Guild of Students to better understand the institution's approaches and progress in decolonising education. Students co-designed criteria to assess modules on this and then mapped module content against these and wider sustainability criteria.
<u>SHAPE Sustainability Impact Projects</u>	We work with students studying social sciences, humanities and arts to work in groups to identify solutions to challenges facing people, the economy and the environment. A suite of training workshops and individual support guides them through the process of delivering their projects.	We supported 52 students from 6 universities to develop solutions to institutional and local sustainability challenges using their disciplinary skills and knowledge.
<u>Green Schools Revolution</u>	Our three year programme of youth-led work in schools focused on delivering key parts of the DfE's Sustainability and Climate Change Strategy, including Climate Action Plans, Wilding Schools, Teach the Teacher, and support the development of the Future Forum which brings together youth representatives from across the environmental charity sector.	We kicked off delivery in full this year working with 260 education settings on Teach the Teacher, 24 schools on Climate Action Plans and 16 schools on Wilding Schools. 12 environmental organisations also joined our youth-led Future Forum. Throughout the year we concentrated on sharing our achievements and learning across the sector.
<u>Youth Focal Points</u>	From Summer 2023, we started supporting the Department for Education Youth Focal Points for the Sustainability and Climate Change Strategy.	We're working with two young people to promote youth voice and challenge within the Department for Education, and support them to attend major events including COP.
<u>ESD Changemakers</u>	Our Changemakers programme is open to universities and colleges to support staff, in partnership with their students, to co-create approaches to embedding ESD in teaching and learning.	We're working on a year-long pilot with the Open University and Open University Students Association to co-create curriculum solutions for sustainability.

9.3 Inclusion and climate justice

Project	Details	2023-24 Achievements
<u>My World My Home</u>	My World My Home is a prestigious leadership development programme for young people aged 16-24, in association with Friends of the Earth. Over the course of a year, students are supported to plan and organise a local community campaign that will positively benefit the local environment. The programme targets students from backgrounds usually underrepresented in environmental campaigning.	We worked with Friends of the Earth and Action for Conservation to run a Youth Gathering, bringing young climate activists with identities often underrepresented in the environmental movement together for a weekend of skills-building and networking.
<u>The RACE Report</u>	Through increasing data transparency on the diversity of our environmental charities and organisations that fund them we're creating an impetus to go further and faster on diversity and inclusion to deliver climate justice, now.	We expanded our data collection to include intersecting identities of staff working in the environmental charity sector to deepen our understanding of representation. We also introduced more ways for organisations, individuals and groups from across the sector to share learning and connect through our learning exchange webinars and the first ever RACE Summit.
<u>Invest for Change</u>	We're calling on universities to reform their investment practices to centre environmental and social justice solutions. We're working with students to engage their universities on this, as well as working directly with universities to lead this shift.	This year we continued to support student campaigners and students' union officers who sit on finance boards as well as meaningfully engaging with senior decision-makers. Our gold-standard guide for asset owners helped with the latter. We also played a key role in creating momentum around the groundbreaking Request for Proposals (RfP) campaign to get universities to work together to create a market for cash products that do not contribute to the financing of fossil fuel expansion.
<u>Breaking the Bank</u>	Banks rely on universities and students for recruitment and reputation: we can use this to put the pressure on for our demand that they stop financing fossil fuels. We're building university campaigns across the country, each one unique to the institution and group of students.	In the second year of Breaking the Bank, we supported student activists across the UK to take part in non-violent direct action to demonstrate against the presence of banks on campus who are funding the climate crisis.

<p><u>PACE Index</u></p>	<p>PACE Index is a collaboration between SOS-UK and zedela. By working initially with leading non-profit organisations in Belgium, France, Germany, and the Netherlands, PACE Index works to address discrimination, systemic inequities, redistribute power, and amplify the voices and narratives of under-represented communities. We aim to build a more representative, equitable, and inclusive future for all in the climate sector.</p>	<p>We developed the concept for the campaign in 2023-24 and successfully secured funding for 18 months to deliver our ideas. So far we've been setting up our partnership with zedela, carrying out desk research to inform the campaign, and working on our external communications.</p>
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10. Audited accounts

STUDENTS ORGANISING FOR SUSTAINABILITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum, and was registered with the Charity Commission on 20th June 2019 as a Charitable Incorporated Organisation, governed by the proper law of England and Wales.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charitable Incorporated Organisation number: CE017928

Registered Charity number: 1184011

Principal office:

c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ

Trustees:

Larissa Kennedy (resigned 9 July 2024)
 Harriet Williams
 Hannah Thomas (resigned 7 March 2024)
 Serene Esuruoso
 Carole Parkes
 Dr Hazel Norman (appointed 21 November 2023)
 Scarlett Westbrook
 Emma de Saram
 Ludovico Caminati
 Chloe Ferguson (resigned 9 July 2024)
 Kolawole Samuel Olure (appointed 9 July 2024)
 Amira Campbell (appointed 9 July 2024)
 SaranyaThambirajah (appointed 9 July 2024)
 Richard Dunne (resigned 21 November 2023)

Statutory Auditors:

Murray Smith LLP, Darland House, 44 Winnington Hill, Northwich, Cheshire, CW8 1AU.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

STUDENTS ORGANISING FOR SUSTAINABILITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity'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, Murray Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

09-07-2025

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

DocuSigned by:
Hazel Norman
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.....
Dr H Norman - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

Opinion

We have audited the financial statements of Students Organising for Sustainability (the 'charity') for the year ended 30 September 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 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 Charities Act 2011.

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 charity 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 charity'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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

The audit procedures designed to identify irregularities included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of company staff with responsibilities for compliance matters to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

There are inherent limitations in the audit procedures described above and, the further removed

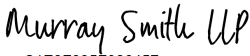
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or through collusion.

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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Murray Smith LLP
Chartered Accountants
Statutory Auditors
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

10-07-2025
Date:

STUDENTS ORGANISING FOR SUSTAINABILITY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	87,161	1,331,921	1,419,082	1,134,538
Charitable activities					
Programme delivery	5	1,038,283	6,265	1,044,548	689,008
Investment income	4	8,230	-	8,230	991
Other income		<u>66,827</u>	<u>776</u>	<u>67,603</u>	<u>142,675</u>
Total		<u>1,200,501</u>	<u>1,338,962</u>	<u>2,539,463</u>	<u>1,967,212</u>
EXPENDITURE ON					
Charitable activities					
Programme delivery	6	1,100,263	-	1,100,263	930,246
Advancement of sustainability		-	1,380,262	1,380,262	1,152,817
Donations		-	<u>1,962</u>	<u>1,962</u>	<u>7,375</u>
Total		<u>1,100,263</u>	<u>1,382,224</u>	<u>2,482,487</u>	<u>2,090,438</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	<u>(151,549)</u>	<u>151,549</u>	<u>-</u>	<u>-</u>
Net movement in funds		(51,311)	108,287	56,976	(123,226)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>241,808</u>	<u>561,909</u>	<u>803,717</u>	<u>926,943</u>
TOTAL FUNDS CARRIED FORWARD		<u>190,497</u>	<u>670,196</u>	<u>860,693</u>	<u>803,717</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STUDENTS ORGANISING FOR SUSTAINABILITY**BALANCE SHEET
30 SEPTEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
FIXED ASSETS					
Intangible assets	13	76,595	-	76,595	42,250
Tangible assets	14	<u>21,636</u>	<u>-</u>	<u>21,636</u>	<u>24,642</u>
		98,231	-	98,231	66,892
CURRENT ASSETS					
Debtors	15	173,018	162,715	335,733	400,524
Cash at bank		<u>341,446</u>	<u>667,381</u>	<u>1,008,827</u>	<u>1,091,754</u>
		514,464	830,096	1,344,560	1,492,278
CREDITORS					
Amounts falling due within one year	16	(422,198)	(159,900)	(582,098)	(755,453)
		<u>92,266</u>	<u>670,196</u>	<u>762,462</u>	<u>736,825</u>
NET CURRENT ASSETS					
		<u>92,266</u>	<u>670,196</u>	<u>762,462</u>	<u>736,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>190,497</u>	<u>670,196</u>	<u>860,693</u>	<u>803,717</u>
NET ASSETS					
		<u>190,497</u>	<u>670,196</u>	<u>860,693</u>	<u>803,717</u>
FUNDS					
	17				
Unrestricted funds				190,497	241,808
Restricted funds				<u>670,196</u>	<u>561,909</u>
TOTAL FUNDS					
				<u>860,693</u>	<u>803,717</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ...09-07-2025..... and were signed on its behalf by:

DocuSigned by:

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 Trustee Hazel Norman

The notes form part of these financial statements

STUDENTS ORGANISING FOR SUSTAINABILITY**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	2024 £	2023 as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>(44,370)</u>	<u>96,142</u>
Net cash (used in)/provided by operating activities		<u>(44,370)</u>	<u>96,142</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(41,000)	(45,000)
Purchase of tangible fixed assets		(5,787)	(6,163)
Interest received		<u>8,230</u>	<u>991</u>
Net cash used in investing activities		<u>(38,557)</u>	<u>(50,172)</u>
Change in cash and cash equivalents in the reporting period			
		(82,927)	45,970
Cash and cash equivalents at the beginning of the reporting period		<u>1,091,754</u>	<u>1,045,784</u>
Cash and cash equivalents at the end of the reporting period		<u>1,008,827</u>	<u>1,091,754</u>

The notes form part of these financial statements

STUDENTS ORGANISING FOR SUSTAINABILITY

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 20241. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING
ACTIVITIES

	2024	2023 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	56,976	(123,226)
Adjustments for:		
Depreciation charges	8,793	5,574
Interest received	(8,230)	(991)
Amortisation charges	6,655	2,750
Decrease/(increase) in debtors	64,791	(76,254)
(Decrease)/increase in creditors	<u>(173,355)</u>	<u>288,289</u>
Net cash (used in)/provided by operations	<u>(44,370)</u>	<u>96,142</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23 £	Cash flow £	At 30.9.24 £
Net cash			
Cash at bank	<u>1,091,754</u>	<u>(82,927)</u>	<u>1,008,827</u>
	<u>1,091,754</u>	<u>(82,927)</u>	<u>1,008,827</u>
Total	<u><u>1,091,754</u></u>	<u><u>(82,927)</u></u>	<u><u>1,008,827</u></u>

The notes form part of these financial statements

STUDENTS ORGANISING FOR SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. GENERAL INFORMATION

The Charity is a public benefit entity and a Charitable Incorporated Organisation ("CIO") and is registered with the Charity Charities Commission (Charity Registered Number 1184011) in England and Wales.

In the event of the Charity being wound up, each Member of the Charity is liable to contribute to the assets of the Charity such amount (but not more than £1) as may be required for the payment of debts and liabilities of the Charity contracted before that person ceases to be a Member, for payment of costs, charges and expenses of winding up, and for adjustment of the rights of the continuing Members among themselves.

The address of the registered office is c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ. The nature of the Charity's operations and principal activities are detailed in the Trustees Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

Going concern

The financial statements have been prepared on a going concern basis as 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 at least 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements:

- Depreciation rates for tangible assets
- Support cost allocation

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****2. ACCOUNTING POLICIES - continued****Donations**

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date or on a receipts basis if earlier. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income for a specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gift of professional services and facilities**Income**

If material on receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Services

Income from services rendered comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Charity's activities. Services income is shown net of sales/value added tax, returns, rebates and discounts.

Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Expenditure relating to the provision of trading services is exclusive of VAT. All other expenditure is inclusive of irrecoverable VAT.

STUDENTS ORGANISING FOR SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. ACCOUNTING POLICIES - continued

Tangible and intangible fixed assets

Fixed assets (tangible and intangible) costing £250 or more are capitalised and recognised when the future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	20% straight line method
Toolkit	10% amortisation

Taxation

The charity carries on activities which are exempt from corporation tax and income tax. Irrecoverable Value Added Tax is included with the expenditure to which it relates.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Investment assets

Fixed asset investments are initially recognised at their transaction cost and are subsequently measured at fair value at each reporting date, with changes in fair value recognised in the statement of financial activities. Unlisted investments are held at cost less impairment.

Financial Instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost. Taxation and social security are not included in the Financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****2. ACCOUNTING POLICIES - continued**

settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

Debtors

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

Cash at the bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

3. DONATIONS AND LEGACIES

	2024			2023
	Unrestricted funds	Restricted funds	Total funds	as restated Total funds
	£	£	£	£
Donations	25,808	44,273	70,081	168,974
Grants	<u>61,353</u>	<u>1,287,648</u>	<u>1,349,001</u>	<u>965,564</u>
	<u>87,161</u>	<u>1,331,921</u>	<u>1,419,082</u>	<u>1,134,538</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****3. DONATIONS AND LEGACIES - continued**

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

	2024	2023 as restated
	£	£
Other grants	<u>1,349,001</u>	<u>965,564</u>

4. INVESTMENT INCOME

	2024	2023 as restated
	Unrestricted funds £	Restricted funds £
	Total funds £	Total funds £
Deposit account interest	<u>8,230</u>	<u>-</u>
	<u>8,230</u>	<u>991</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023 as restated
	£	£
Programme delivery	<u>1,044,548</u>	<u>689,008</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Programme delivery	801,773	298,490	1,100,263
Advancement of sustainability	1,072,955	307,307	1,380,262
Donations	<u>-</u>	<u>1,962</u>	<u>1,962</u>
	<u>1,874,728</u>	<u>607,759</u>	<u>2,482,487</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023 as restated
	£	£
Staff costs	1,665,052	1,452,212
Venue costs	34,951	33,531
Programme Costs	<u>174,725</u>	<u>100,245</u>
	<u>1,874,728</u>	<u>1,585,988</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Programme delivery	282,722	654	15,114	298,490
Advancement of sustainability	306,816	44	447	307,307
Donations	-	1,962	-	1,962
	<u>589,538</u>	<u>2,660</u>	<u>15,561</u>	<u>607,759</u>

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

				2024	2023 as restated
	Programme delivery £	Advancement of sustainability £	Donations £	Total activities £	Total activities £
Wages	41,380	48,176	-	89,556	122,343
Information technology costs	76,483	692	-	77,175	54,199
Insurance	4,514	-	-	4,514	11,852
Office costs	25,846	5,594	-	31,440	41,029
Human resources	33,165	1,834	-	34,999	32,465
Other costs	101,334	250,520	-	351,854	211,505
Donations	-	-	1,962	1,962	7,375
Finance charges	654	44	-	698	1,194
Accountancy and legal fees	6,614	447	-	7,061	17,088
Auditor remuneration	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>8,500</u>	<u>5,400</u>
	<u>298,490</u>	<u>307,307</u>	<u>1,962</u>	<u>607,759</u>	<u>504,450</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****10. STAFF COSTS**

	2024	2023 as restated
	£	£
Wages and salaries	1,539,514	1,306,754
Social security costs	135,328	153,669
Other pension costs	<u>79,766</u>	<u>114,132</u>
	<u>1,754,608</u>	<u>1,574,555</u>

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

	2024	2023 as restated
Employees	<u>56</u>	<u>52</u>

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

	2024	2023 as restated
£60,001 - £70,000	<u>3</u>	<u>-</u>

The charity averaged 35.6 full time earnings (FTE) staff over the year. Excluding student staff, the lowest paid basic salary was £27,605, and the highest paid basic salary was £72,947. The median basic salary was £33,707. The gender pay gap was 21.95% and the ethnicity pay gap was 15%. Pay gaps are based on mean rather than median values.

Key management

Total key management remuneration and benefits for the period ended 30th September 2024 was £343,859 (2023: £357,311)

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****13. INTANGIBLE FIXED ASSETS**

	Computer software £
COST	
At 1 October 2023	45,000
Additions	<u>41,000</u>
At 30 September 2024	<u>86,000</u>
AMORTISATION	
At 1 October 2023	2,750
Charge for year	<u>6,655</u>
At 30 September 2024	<u>9,405</u>
NET BOOK VALUE	
At 30 September 2024	<u>76,595</u>
At 30 September 2023	<u>42,250</u>

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2023	36,370
Additions	<u>5,787</u>
At 30 September 2024	<u>42,157</u>
DEPRECIATION	
At 1 October 2023	11,728
Charge for year	<u>8,793</u>
At 30 September 2024	<u>20,521</u>
NET BOOK VALUE	
At 30 September 2024	<u>21,636</u>
At 30 September 2023	<u>24,642</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023 as restated
	£	£
Trade debtors	170,630	248,158
Other debtors	2,388	519
Prepayments and accrued income	<u>162,715</u>	<u>151,847</u>
	<u>335,733</u>	<u>400,524</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade creditors	82,794	27,666
Social security and other taxes	68,946	125,264
Other creditors	29,137	9,246
Accruals and deferred income	<u>401,221</u>	<u>593,277</u>
	<u>582,098</u>	<u>755,453</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****17. MOVEMENT IN FUNDS**

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	241,808	100,238	(151,549)	190,497
Restricted funds				
Mock COP and 1.5 Degrees	-	(43,759)	43,759	-
Teach the Future	-	(19,763)	19,763	-
My World My Home	9,582	(6)	-	9,576
Farming for Carbon and Nature	53,630	(37,165)	-	16,465
Green Erasmus	360	(4,487)	4,127	-
Race for Nature	8,912	(8,912)	-	-
The RACE Report	(29,314)	(7,876)	37,190	-
Farming the Future	55,750	(57,217)	1,467	-
Friends Provident	136,416	(54,246)	-	82,170
Breaking the bank	139,555	(30,959)	-	108,596
Hedgehog Friendly Campus	69,662	(70,995)	1,333	-
Homes Fit for Study	10,813	(10,814)	1	-
NEIRF	-	(17,005)	17,005	-
Teach the Teacher	(7,313)	(13,210)	-	(20,523)
The National Lottery Community Fund				
#iwill	45,961	(9,398)	-	36,563
New to Nature	-	(616)	616	-
Green Schools Revolution	67,895	(33,407)	-	34,488
Drugs Impact Research	-	7,968	-	7,968
Drink Aware	-	50,164	-	50,164
Fund the Future	-	32,660	-	32,660
Insure our Future	-	29,658	-	29,658
F2F 2024	-	1,578	-	1,578
Teach the Parent	-	2,128	-	2,128
Wilding Campuses	-	15,576	-	15,576
HFC Grants	-	58,900	-	58,900
Nature Friendly Campus	-	5,000	-	5,000
The RACE Report EU	-	184,661	-	184,661
Blue Influencers	-	14,568	-	14,568
ECF	-	(26,288)	26,288	-
	<u>561,909</u>	<u>(43,262)</u>	<u>151,549</u>	<u>670,196</u>
TOTAL FUNDS	<u>803,717</u>	<u>56,976</u>	<u>-</u>	<u>860,693</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****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	1,200,501	(1,100,263)	100,238
Restricted funds			
Mock COP and 1.5 Degrees	-	(43,759)	(43,759)
Teach the Future	75,798	(95,561)	(19,763)
Red WOLF	3,499	(3,499)	-
My World My Home	20,000	(20,006)	(6)
Farming for Carbon and Nature	88,992	(126,157)	(37,165)
Green Erasmus	(432)	(4,055)	(4,487)
Race for Nature	-	(8,912)	(8,912)
KM Fund	2,300	(2,300)	-
The RACE Report	87,237	(95,113)	(7,876)
Farming the Future	-	(57,217)	(57,217)
Friends Provident	43,581	(97,827)	(54,246)
Breaking the bank	-	(30,959)	(30,959)
Hedgehog Friendly Campus	2,700	(73,695)	(70,995)
Homes Fit for Study	(6,272)	(4,542)	(10,814)
NEIRF	(65)	(16,940)	(17,005)
Teach the Teacher	108,433	(121,643)	(13,210)
The National Lottery Community Fund			
#iwill	205,636	(215,034)	(9,398)
New to Nature	30,145	(30,761)	(616)
Green Schools Revolution	40,500	(73,907)	(33,407)
Drugs Impact Research	10,000	(2,032)	7,968
Drink Aware	100,000	(49,836)	50,164
Fund the Future	100,028	(67,368)	32,660
Insure our Future	39,988	(10,330)	29,658
F2F 2024	7,989	(6,411)	1,578
Teach the Parent	20,000	(17,872)	2,128
Wilding Campuses	30,191	(14,615)	15,576
HFC Grants	43,685	15,215	58,900
Nature Friendly Campus	5,000	-	5,000
The RACE Report EU	260,029	(75,368)	184,661
Blue Influencers	20,000	(5,432)	14,568
ECF	-	(26,288)	(26,288)
	<u>1,338,962</u>	<u>(1,382,224)</u>	<u>(43,262)</u>
TOTAL FUNDS	<u>2,539,463</u>	<u>(2,482,487)</u>	<u>56,976</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	242,067	18,797	(19,056)	241,808
Restricted funds				
Mock COP and 1.5 Degrees	111,276	(111,276)	-	-
Students for Trees	-	(15,991)	15,991	-
Banking with WHO	32,332	-	(32,332)	-
Red WOLF	-	(806)	806	-
Student Eats	9,526	(9,526)	-	-
Invest for Change	17,532	-	(17,532)	-
My World My Home	9,582	-	-	9,582
Farming for Carbon and Nature	114,934	(61,304)	-	53,630
Green Erasmus	28,523	(28,163)	-	360
Green Mentors	9,578	(9,578)	-	-
Race for Nature	6,075	2,837	-	8,912
KM Fund	20,000	(21,829)	1,829	-
The RACE Report	57,975	(87,289)	-	(29,314)
Farming the Future	54,599	1,151	-	55,750
Friends Provident	19,976	98,908	17,532	136,416
Breaking the bank	90,559	16,664	32,332	139,555
Hedgehog Friendly Campus	72,162	(2,500)	-	69,662
Homes Fit for Study	30,247	(19,434)	-	10,813
Teach the Teacher	-	(7,313)	-	(7,313)
The National Lottery Community Fund				
#iwill	-	45,961	-	45,961
New to Nature	-	(430)	430	-
Green Schools Revolution	-	<u>67,895</u>	-	<u>67,895</u>
	<u>684,876</u>	<u>(142,023)</u>	<u>19,056</u>	<u>561,909</u>
TOTAL FUNDS	<u>926,943</u>	<u>(123,226)</u>	<u>-</u>	<u>803,717</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****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	1,002,708	(983,911)	18,797
Restricted funds			
Mock COP and 1.5 Degrees	-	(111,276)	(111,276)
Students for Trees	-	(15,991)	(15,991)
Teach the Future	35,500	(35,500)	-
Red WOLF	28,530	(29,336)	(806)
Student Eats	-	(9,526)	(9,526)
Farming for Carbon and Nature	19,139	(80,443)	(61,304)
Green Erasmus	8,161	(36,324)	(28,163)
Green Mentors	18,567	(28,145)	(9,578)
Race for Nature	11,855	(9,018)	2,837
KM Fund	7,000	(28,829)	(21,829)
The RACE Report	12,000	(99,289)	(87,289)
Farming the Future	35,704	(34,553)	1,151
Friends Provident	156,961	(58,053)	98,908
Breaking the bank	68,988	(52,324)	16,664
Hedgehog Friendly Campus	75,092	(77,592)	(2,500)
Homes Fit for Study	73,289	(92,723)	(19,434)
NEIRF	86,427	(86,427)	-
Teach the Teacher	110,105	(117,418)	(7,313)
The National Lottery Community Fund			
#iwill	124,245	(78,284)	45,961
New to Nature	5,441	(5,871)	(430)
Green Schools Revolution	87,500	(19,605)	67,895
	<u>964,504</u>	<u>(1,106,527)</u>	<u>(142,023)</u>
TOTAL FUNDS	<u>1,967,212</u>	<u>(2,090,438)</u>	<u>(123,226)</u>

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****17. MOVEMENT IN FUNDS - continued**

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

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	242,067	119,035	(170,605)	190,497
Restricted funds				
Mock COP and 1.5 Degrees	111,276	(155,035)	43,759	-
Students for Trees	-	(15,991)	15,991	-
Banking with WHO	32,332	-	(32,332)	-
Teach the Future	-	(19,763)	19,763	-
Red WOLF	-	(806)	806	-
Student Eats	9,526	(9,526)	-	-
Invest for Change	17,532	-	(17,532)	-
My World My Home	9,582	(6)	-	9,576
Farming for Carbon and Nature	114,934	(98,469)	-	16,465
Green Erasmus	28,523	(32,650)	4,127	-
Green Mentors	9,578	(9,578)	-	-
Race for Nature	6,075	(6,075)	-	-
KM Fund	20,000	(21,829)	1,829	-
The RACE Report	57,975	(95,165)	37,190	-
Farming the Future	54,599	(56,066)	1,467	-
Friends Provident	19,976	44,662	17,532	82,170
Breaking the bank	90,559	(14,295)	32,332	108,596
Hedgehog Friendly Campus	72,162	(73,495)	1,333	-
Homes Fit for Study	30,247	(30,248)	1	-
NEIRF	-	(17,005)	17,005	-
Teach the Teacher	-	(20,523)	-	(20,523)
The National Lottery Community Fund				
#iwill	-	36,563	-	36,563
New to Nature	-	(1,046)	1,046	-
Green Schools Revolution	-	34,488	-	34,488
Drugs Impact Research	-	7,968	-	7,968
Drink Aware	-	50,164	-	50,164
Fund the Future	-	32,660	-	32,660
Insure our Future	-	29,658	-	29,658
F2F 2024	-	1,578	-	1,578
Teach the Parent	-	2,128	-	2,128
Wilding Campuses	-	15,576	-	15,576
HFC Grants	-	58,900	-	58,900
Nature Friendly Campus	-	5,000	-	5,000
The RACE Report EU	-	184,661	-	184,661

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****17. MOVEMENT IN FUNDS - continued**

Blue Influencers	20,000	(5,432)	14,568
ECF	-	(26,288)	(26,288)
	<u>2,303,466</u>	<u>(2,488,751)</u>	<u>(185,285)</u>
TOTAL FUNDS	<u>4,506,675</u>	<u>(4,572,925)</u>	<u>(66,250)</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	2,203,209	(2,084,174)	119,035
Restricted funds			
Mock COP and 1.5 Degrees	-	(155,035)	(155,035)
Students for Trees	-	(15,991)	(15,991)
Teach the Future	111,298	(131,061)	(19,763)
Red WOLF	32,029	(32,835)	(806)
Student Eats	-	(9,526)	(9,526)
My World My Home	20,000	(20,006)	(6)
Farming for Carbon and Nature	108,131	(206,600)	(98,469)
Green Erasmus	7,729	(40,379)	(32,650)
Green Mentors	18,567	(28,145)	(9,578)
Race for Nature	11,855	(17,930)	(6,075)
KM Fund	9,300	(31,129)	(21,829)
The RACE Report	99,237	(194,402)	(95,165)
Farming the Future	35,704	(91,770)	(56,066)
Friends Provident	200,542	(155,880)	44,662
Breaking the bank	68,988	(83,283)	(14,295)
Hedgehog Friendly Campus	77,792	(151,287)	(73,495)
Homes Fit for Study	67,017	(97,265)	(30,248)
NEIRF	86,362	(103,367)	(17,005)
Teach the Teacher	218,538	(239,061)	(20,523)
The National Lottery Community Fund			
#iwill	329,881	(293,318)	36,563
New to Nature	35,586	(36,632)	(1,046)
Green Schools Revolution	128,000	(93,512)	34,488
Drugs Impact Research	10,000	(2,032)	7,968
Drink Aware	100,000	(49,836)	50,164

STUDENTS ORGANISING FOR SUSTAINABILITY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024****17. MOVEMENT IN FUNDS - continued**

Fund the Future	100,028	(67,368)	32,660
Insure our Future	39,988	(10,330)	29,658
F2F 2024	7,989	(6,411)	1,578
Teach the Parent	20,000	(17,872)	2,128
Wilding Campuses	30,191	(14,615)	15,576
HFC Grants	43,685	15,215	58,900
Nature Friendly Campus	5,000	-	5,000
The RACE Report EU	260,029	(75,368)	184,661
Blue Influencers	20,000	(5,432)	14,568
ECF	-	(26,288)	(26,288)
	<u>2,303,466</u>	<u>(2,488,751)</u>	<u>(185,285)</u>
TOTAL FUNDS	<u><u>4,506,675</u></u>	<u><u>(4,572,925)</u></u>	<u><u>(66,250)</u></u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

19. VOLUNTEERS

The charity utilises the services of volunteers whom are an integral part of the operation of the charity. The value in-kind of their free labour cannot be accurately calculated.

STUDENTS ORGANISING FOR SUSTAINABILITY

England & Wales - Charity number 1184011

Accounts



STUDENTS
ORGANISING FOR
SUSTAINABILITY
UNITED KINGDOM

ANNUAL

report

2022-2023

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1 INTRODUCTION

About this report

Students Organising for Sustainability UK (SOS-UK) is an educational charity created in response to the climate emergency and ecological crisis. **We support students to learn, act and lead for sustainability.** Our origins are in the student movement, and we've operated as an independent charity since 2019. Our charity number is 1184011.

The charitable objective of SOS-UK is...

“to promote sustainable development for the benefit of the public by the advancement of education of the public in the principles and practice of sustainable development, social responsibility and the protection of the natural environment through the prudent use of natural and human-made resources.”

Our annual report shares **who we are** and **what we're working for**, and **what we've done in 2022-23** to help us achieve this. We also share our reflections on our work, and our intentions for 2023-24. Our **annual accounts** are also provided.

Our 2022-23

At the end of the fourth year since the formation of SOS-UK, **the scale of the challenge still ahead of us is clear**. 2022 and 2023 were the **hottest years since records began** in the UK, and rising temperatures have led to extreme weather and climate events that **harm people and planet across the world**. Ecological destruction and community displacement are being live-streamed to us. Yet, government responses fail to meet the urgency of the situation, tinkering at the edges of the very systems that are producing this harm. So it's unsurprising that our own research found that **two thirds of students feel helpless when they think about climate change**. The students we support and represent recognise the gravity of the climate and ecological crisis and know that **we need far more transformative change**. As a student myself, I have seen firsthand that feeling a sense of agency and solidarity can transform how we respond.

These realities drive home the vital importance of SOS-UK's projects and campaigns, all designed to **shift our education system** towards one that **centres the climate and nature crises**, in a way that **centres** the ways that **climate justice and social justice** intertwine. This means amplifying the voices of those most marginalised among us and learning lessons from movements championing a holistic approach to anti-racism, anti-imperialism, queer liberation, disability justice, feminism and climate justice.

Despite the journey still ahead of us, we can be **incredibly proud of our progress** when we reflect on our work over the course of 2022-23! We've **engaged with more students** than ever before this year – supporting over 231,000 of them to develop the skills, values and competences that help them take action and become part of the solution. We are also gaining traction with **making sustainability spaces anti-racist**. Through the RACE Report, we are now measuring racial diversity and inclusion in 142 environmental and conservation NGOs, supporting them to go further and faster with this work in order to deliver climate justice. The students leading Teach the Future saw significant campaign wins, too, as Nadia Whittome MP presented their **Climate Education Bill in Parliament** receiving cross party support. The Bill requires climate change and sustainability to be integrated in primary, secondary and vocational curricula and training — and **students are at the helm of making it happen!**

None of this would be possible without our **staff, supporters and funders — thank you** for enabling us to do so much this year! We hope you'll continue with us on this journey to support students and wider society to learn, act and lead for environmental justice. **Together, we will make our education system fit for purpose; we will change our education institutions from contributing to the problem, to being part of the solution; and we will move towards a vision of climate justice.**

Larissa Kennedy
SOS-UK President

2 our STORY

Our mission

SOS-UK exists to support students to be the change that society urgently needs to get us out of the climate emergency and ecological crisis, and to deliver climate justice.

We believe that **education** in its current format is a **central cause of societal unsustainability**. It reinforces unsustainable and unjust thinking and values and that is why we need to urgently change it.

Our **education system**, including all its institutions and the opportunities for learning they provide, **should be the central mechanism for resolving the climate emergency and avoiding ecological breakdown** in a way that leads to **better and fairer lives for all people**.

All the **campaigns and programmes** we run have been **instigated, led or supported by students**, enabled and mentored by the staff team at SOS-UK.

We are the support crew, doing whatever we can to help students ensure their projects and campaigns are successful and impactful.

Our values

The organisational values we work by are:

- student-centred
- inclusive and supportive
- driven by social justice
- anti-oppression and acting in solidarity
- responsive, dynamic and flexible
- reliable and honest
- transparent and accountable
- team-focused and collaborative
- understanding and caring.

89%

OF STUDENTS WANT WHERE THEY STUDY TO
INCORPORATE AND PROMOTE
SUSTAINABLE DEVELOPMENT

Our background

Our roots are in the student movement, having led on sustainability within the National Union of Students (UK) before spinning out as an independent charity in 2019. SOS-UK was formed in response to the **growing recognition of the climate and nature crises facing our planet and the need to ensure all parts of our education system play their role in addressing our societal unsustainability**.

Taking our staff with us, we set to work **laying the foundations for SOS-UK to make in-roads into our three organisational aims** (see chapter 3). Alongside our existing programmes and campaigns, developed whilst part of NUS, **we were able to take advantage of opportunities resulting from the COVID-19 pandemic**, for example supporting student activists to run their own climate negotiations – [Mock COP](#) - when COP26 was postponed, and reframing the Government's Kickstarter Scheme to drive diversity and inclusion within the environmental charity sector in our [Race for Nature's Recovery programme](#). **Moving on from start-up mode, the last couple of years have seen us focus on ensuring our work mobilising individual change is complemented by an ability to also drive systemic change**, for example creating our Directorate for Inclusion and Climate Justice. This report provides more detail on the work we've been doing in 2022-23 to set us on a footing towards achieving our goals.

3 our AIMS

1

Getting more students leading on, and learning for, sustainability

When students lead on sustainability they develop the **knowledge, values, skills, and competencies** required to make them great sustainability leaders. We don't just want organisations to do **sustainability** for students, it should be **done by, with, and through students**.

2

Repurposing the education system around the climate emergency and ecological crisis

Sustainability should be woven through every subject like a golden thread. **Every student should be a sustainability student**, and every subject a sustainability subject. The **education system** should serve as a **force for good** in response to the challenges that society faces.

3

Making sustainability more inclusive, so it is for everyone

Our research has shown that the environmental sector is massively underrepresented in racial diversity. It's well evidenced that the **negative impacts of sustainability inaction disproportionately affect people of colour** and we're building on this to drive forward inclusion work across the intersections of inequalities and underrepresentation in the environment and sustainability movement.

CHANGE

needs to happen now

to avoid the worst impacts of climate change and nature decline. By refocusing our education system on these goals, we stand to influence the leaders of **future generations**. We'll also see **immediate impact** as our education system and its institutions are deeply embedded in our society. Siblings, parents, grandparents, friends, teachers and colleagues – **everyone has a connection to education**.

4 our work AND IMPACT

We work to deliver systemic change in the way education providers and educators frame and teach sustainability. In both pre-16 and post-16 education, we want to see people in education being taught about sustainability in an integrated, relevant and solutions-centred way, with them being supported to apply their knowledge and skills in real life, not just reciting it in exams.

We also know that it's not just in classrooms and lecture theatres that the knowledge, skills, values and competences needed to drive sustainability across society are developed. **We believe that all elements of the education system should be repurposed around achieving sustainability and climate justice.**

For this reason, **we're working to change the fabric of the institutions in which learning takes place, including their buildings and estates along with their policies and cultures**, so that they exemplify positive sustainable and equitable practices. It's also the motivation behind our programmes and campaigns that directly provide students with 'real-world' opportunities to develop the capabilities that will help them, and society, to become more sustainable and just.

We seek out and support students with good ideas, helping them develop their plans and supporting them to access funding so they can see their ideas turn into a reality - and achieve real impact. A significant number of our programmes and campaigns have been started this way, including long-standing activities such as Green Impact, Student Switch Off, Student Eats, Responsible Futures, and Hedgehog Friendly Campus. These are now all national (or even international) programmes of work, engaging thousands of students and staff in sustainability. We're proud that our work is led or supported locally by students, in keeping with our objective of getting more students leading on, and learning for, sustainability.

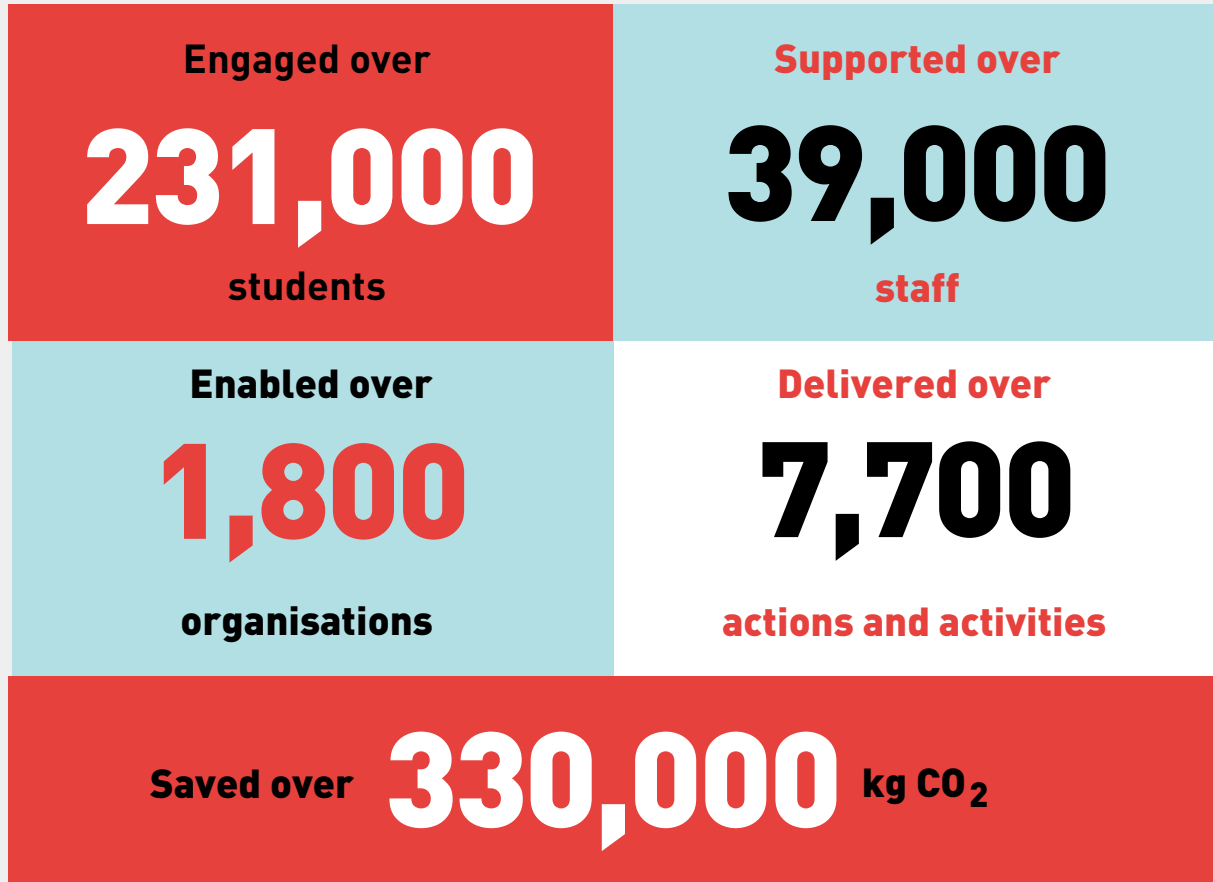
Our work is organised around our **three directorates**, which are aligned to our three aims:

- Engagement
- Education
- Inclusion and Climate Justice

Within each directorate, we work towards **achieving our goals through** delivering:

- Programmes
- Campaigns
- Training and events
- Research and consultancy

Through working towards our goals, in 2022-23 we...



ENGAGEMENT

Our **engagement** work reaches students and staff through creating **opportunities outside the 'classroom'**. We recognise that the experiences people have in their everyday lives are hugely valuable in supporting the development of skills, knowledge, values and competences needed to lead on sustainability.

Our engagement work addresses the need to take action now and recognises that lifestyle change and system change are deeply connected - both are essential to tackling the climate and biodiversity crises.

Our work puts individuals and teams at the centre, **empowering them to be agents of change**. They frequently engage the disengaged, with our work often being the **first step on their sustainability journey**. This in turn helps create a pipeline for our future campaigners, to challenge the status quo of both their places of study/and or work, and also, wider society.

Read **highlights of our work in 2022-23 in our examples here** or find out about our full suite of engagement work in [appendix 1](#).

Getting more students leading on, and learning for, sustainability with How Farming can Cool the Planet

**How Farming
Can Cool The
Planet**



How Farming can Cool the Planet (HFCCTP) enables students, youth food justice activists, and young farmers to share their varied experiences and values about food, farming, the climate and nature with each other. The project helps them to find common ground, and to develop a united youth voice, so they can tackle the climate and nature crises through food and farming together.

SOS-UK works with the National Federation of Young Farmers Clubs which has 23,000 members and is one of the largest youth organisations in the UK; and the youth branch of the Landworkers' Alliance, FLAME - a self-led group of young activists advocating for food and land justice.

HFCCTP successfully **brings together students, young farmers and youth food justice activists** who commonly have quite **different experiences and values**. Young farmers often feel attacked by environmental activists, activists often feel farming needs to change because of the climate and nature crisis, and students often campaign for changes like beef bans on campuses based on global carbon statistics without fully understanding the impacts of different farming systems, particularly in the UK. Through farm visits and farming events we **provide a safe space for participants to share their different experiences and values with each other**. Rather than focusing on what they don't agree on, we encourage them to **find common ground**, and to therefore, ultimately, have a **united voice so they can tackle the climate crisis through food and farming together**.

Unless students are studying agriculture they don't tend to get the opportunity to visit farms. Despite this, many are passionate about the climate and nature crises and in research conducted by SOS-UK in 2021, 78% of students said that if they knew more about the environmental impact of food production, they would be willing to make changes to reduce their impact. This project is **enabling students to see and understand how food is produced** first hand, to understand the positive impact agroecological farming methods can have, to talk to young people who have spent their lives producing food, and to those who are advocating for food and land justice.

Our farm visits, events and resources have directly **reached around 300 young people** across our three organisations, and many more via the resources that have been created and shared via social media. The respectful way participants in the project have listened to each other and learned from each other has been inspiring and unexpected (even by our funders initially!). Share the experience through our [photographic summary](#)!

“HFCCTP provides an opportunity for students to learn more about the agri-food system. Through field visits and interactive activities, I have gained new knowledge of sustainable agriculture outside the classroom.”

Ruihan, University of Oxford

With funding until summer 2024, we will be giving students, young farmers, and FLAME members the opportunity to go to the Oxford Real Farming Conference. We will work with podcaster, Dan Grist, to create a podcast that follows the participants' journeys of being at this immersive two-day event attended by 1800 people.

Following this will be visits to Low Carbon Agriculture 24, the only farming event focused exclusively on low carbon; and Groundswell, the regenerative agriculture festival. Finally, we're looking for funding to continue the collaboration and support students, young farmers, and FLAME members to agree on three government asks that we can share and advocate for.



Getting more students leading on, and learning for, sustainability with Green Impact and English Heritage

Every year, hundreds of students are trained by SOS-UK in an IEMA-approved training course to become Green Impact Environmental Auditors. These trained auditors go on to conduct sustainability audits in a variety of settings both on and off campus in an exciting volunteering opportunity that fosters student and staff collaboration for sustainability.

Green Impact aims to **celebrate and recognise sustainability achievements** whilst also providing a framework to **improve the sustainability performance of organisations**. Teams of staff from participating organisations work through an online toolkit with criteria and projects to help them create a more sustainable workplace. At the end of the programme cycle, **Green Impact student auditors are trained to assess teams' progress** to verify that they have completed the actions, as well as provide feedback on areas for improvement. Following the audit, all participating teams are awarded a Bronze, Silver or Gold award based on the audit results.

In 2022-23, we launched a **Green Impact pilot with English Heritage**, a charity that manages over 400 historic monuments, buildings and places. **Ten English Heritage sites were audited by 28 students in spring 2023.**

The **success** of the 2023 pilot has led to the **roll out of the programme across the whole organisation** with the next Green Impact audits of English Heritage scheduled for winter 2024.

Students who undertake the training and practical experience of conducting an audit:

- Receive IEMA approved **training**, delivered by SOS-UK
- Develop transferable **communication, teamwork, decision-making and time-management skills**
- Develop their understanding of what is happening on sustainability across the organisation they audit
- Develop their knowledge of **environmental management techniques**
- Receive a **digital badge** to demonstrate their achievements.

Student auditors shared reflections on their experiences with Green Impact:

“Having previously worked on another sustainability project I was keen to learn more about Heritage Sustainability. It was great to see behind the scenes of English Heritage, knowledge I can apply to my studies in 3rd year in my Heritage module to develop my future knowledge as a Sustainability leader.”

Michelle, Edge Hill University

“Volunteering with Green Impact was such a great opportunity. It allowed me to work on my team management skills, I met some great and interesting people, and allowed me to learn some great new skills, thinking creatively and leading meetings. It has expanded my knowledge of the inner workings of the heritage sector, of the values of sustainability and teamwork which ensure that heritage sites are better protected.”

Cat, University of Southampton

Our 2022-23 **engagement highlights** include:

We progressed our work supporting students living in energy poverty in the private rented sector. We completed our two-year Homes Fit for Study campaign, supporting thousands of students by providing advice on navigating the household energy sector and guidance on how to save energy in their homes. Alongside our student engagement work, we completed in-depth research into students' experiences of their homes and sent Freedom of Information Requests to local councils on their enforcement of Minimum Energy Efficiency Standards, and Publishing our findings secured great media interest, with over 20 pieces of coverage, including ITV News and the Evening Standard, resulting in around 1.28 million views.

Responding to demand from students, we continued our successful work in the field of biodiversity and food and farming. We accredited 92 universities, colleges, and schools through our Hedgehog Friendly Campus mark, helping students and staff make their campuses more nature friendly. Our How Farming Can Cool the Planet project, bringing together diverse young voices in the farming community, was one of the few to get continuation funding, with Mark Spencer MP, the Minister of State for Food, Farming and Fisheries stating, **“Defra should support more projects like this”**

We continued to engage thousands of students and staff in sustainability action predominantly through our Green Impact, Student Switch Off, Learning Academy, and Hedgehog Friendly Campus programmes. Cumulatively across our engagement work we engaged over **100,000** students and staff across **1,400** organisations.

Things **we learnt about our engagement work** this year include:

- There is **real interest from students around the topic of food and farming and its relationship with climate change and nature decline.** Over summer 2023 we carried out soil and biodiversity testing on 10 university & college owned farms, with 171 students taking on this opportunity. Some of the reasons they took part included: **“I hope to learn more about what impact the soil can have on the carbon in our environment, as I had never considered it a key role in greener farming practices before”**, **“I’m studying Environment and feel powerless against climate change...contributing even in a small way is something I can do”**, and **“I love to be outside and if I can do that while gaining practical skills, even better!”**
- Our evaluation work shows that **students continue to enjoy the auditor training opportunities linked to our engagement programmes** including Green Impact, Fairtrade Universities and Colleges, and Hedgehog Friendly Campus – it enables them to advance their knowledge on sustainability, but also develop new skills, and gain insight and experience of the ‘behind the scenes’ running of their universities and other organisations in their local communities.

EDUCATION

Our education work focuses on **transforming the formal education system**, from early years through to adult education, to address the climate and ecological crisis. Through systems-change campaigns and whole-institutional change programmes, we work to ensure **all students develop the knowledge, skills, attributes, and values** to act for climate and social justices now and in the future.

Read **highlights of our work in 2022-23 in our examples here** or find out about our full suite of engagement work in [appendix 1](#).

Repurposing the education system around the climate emergency and ecological crisis through the Mock Education Ministers Summit



The Mock COP campaign brought together 227 young people from 89 countries for their virtual, two-day Mock Education Ministers Summit (Mock EMS) to raise ambition for climate education ahead of COP28.

Worldwide many young people are frustrated with the **lack of quality climate education** in their schools, universities and colleges. For example, David (Mock COP Campaign Coordinator) shared how the limited climate education in schools in Nigeria **focuses on the problems and ignores the solutions.**

The Mock EMS supported national youth delegates to assess the state of climate education in their own country and for them to suggest ways forward. The summit began on International Youth Day (12 August 2023) to show the importance of listening to and including youth voices in policy making. Delegates engaged in **panel discussions, negotiations and voting sessions to produce their unified youth statement on climate education**.

The statement includes the **first-ever youth definition for quality climate education**, describing it as:

- embedded across all subjects,
- solutions and action-oriented,
- empowering and critical,
- inclusive and intersectional, and
- free from conflicts of interest.

The statement also sets out **policy asks for education ministries** and includes a checklist to evaluate policy and keep education ministers accountable for their progress toward improving climate education.

Alfredo, a Peruvian delegate shared his experience of being part of the event:

“Participating in the Mock Education Minister Summit was a very gratifying experience. This event, as a whole, empowered me with knowledge, insights, and strategies to advocate for climate education in my country. I feel inspired to work collaboratively with others in order to address climate change.”

The work completed during the Mock Education Ministers Summit will support the wider campaigning activity of the Mock COP team, for example developing high-level sessions led by students at COP28 in Dubai in November 2023.

Repurposing the education system around the climate emergency and ecological crisis through SDG Curriculum Mapping



In 2022-23 SOS-UK worked with the University of Liverpool Management School (ULMS) and Liverpool Guild of Students to pilot a new curriculum mapping methodology supporting students to map their experience of teaching and learning against a set of sustainability criteria looking at what is taught and how, and the skills students are supported to develop.

Since 2018, SOS-UK has worked with 16 institutions, and nearly 400 of their students to facilitate student-led curriculum mapping. The mapping methodology and support was developed in response to student demand for sustainability and experiential learning to develop sustainability skills, evidenced by SOS-UK's sustainability skills survey.

The **original mapping methodology** (developed in collaboration with the University of Winchester and Winchester Students' Union) supports **students to map sustainability criteria against module descriptors, reading lists and other documentary sources**. This student-led approach has led to:

- Development of **knowledge, understanding and transferrable skills** amongst students taking part, including sustainability, auditing, teamwork, data analysis, critical thinking and global citizenship
- Linking the SDGs to other initiatives within the institution and/or students' union
- **Engaging teaching staff and senior leadership**
- **Reporting on action** on the SDGs and sustainability
- Identifying **areas of good practice, and areas for improvement**

Through the **new mapping methodology**, students are supported to think critically about the role their modules can play in contributing to sustainability and are offered a space to consider each week of teaching and learning. Findings **directly reflect students' experiences of teaching and learning, amplifying student voice in this area of work, providing educators with in-depth data about SDG coverage and sustainability skills and how their module was perceived by students.**

81 students took part in mapping over half of ULMS' 154 modules and a further 147 modules from across the wider university covering Science and Engineering, Humanities and Social Sciences, and Health and Life Sciences. 2,563 weeks of teaching and learning experiences were mapped in total!

The findings captured the **extent to which topics** related to the SDGs are **embedded in students' experiences of teaching and learning**, the range of **sustainability skills students** are supported to **develop**, and the **teaching methods** that can contribute to enabling sustainability learning. For example, the ULMS audit found students were supported to develop critical thinking skills in 62% of all mapped weeks of teaching and learning.

The students involved shared their experiences of taking part in the mapping, telling us:

“I learned that teaching has a larger purpose than just exams and assignments.”

“I feel a sense of success knowing that my ideas and experiences will make a difference.”

“I think through doing the project, my knowledge of the subjects improved significantly.”

In 2023-24, both the University of Liverpool Management School and Liverpool Guild of Students are working with SOS-UK to continue mapping remaining modules. Full data sets will be provided to Directors of Studies for each of the programmes at ULMS, to provide an evidence base for decision making around module and programme development.

SOS-UK and the Guild have also co-created, with students, statements on what a decolonised education and learning experience can look like. In the 2023-24 mapping project, students will map their experiences of teaching and learning against these statements, determining to what extent their education aligns with their vision for decolonising education.

Our 2022-23 **education highlights** include:

We supported young people to have a voice on national and international stages on climate change and education,

building our position as leaders and conveners for youth voice and advocacy for quality, solutions-centred climate education. For example, internationally through our work at COP27 in Sharm-el-Sheikh, followed by the Mock Education Ministers Summit (as above). And in the UK through our support of the two Youth Focal Points for Sustainability and Climate Change, who will work with the Department for Education on the implementation and evaluation of the Sustainability and Climate Change Strategy, acting as critical friends and youth representatives.

Our long-term programmatic work continued to grow and develop

through Responsible Futures, Curriculum Mapping, and ESD Changemakers. A new year-long methodology for curriculum mapping was established and tested with University of Liverpool Management School and the preparations for an international pilot of Responsible Futures are underway, working in partnership with the International Association of Universities (IAU). The same success was seen in our wellbeing-focused work where we delivered the first full year of the Drugs and Alcohol Impact programme post-pilot, with great uptake and success.

Our campaigning work saw significant progress and gained political traction in 2022-23.

We launched the 1.5 Degrees campaign, analysing engineering, economics, law, politics and health courses at the top-ranked universities around the world and assessing whether their teaching is compatible with keeping global temperature increase below 1.5C. Our Teach the Teacher and Teach the Parent campaigns extended grassroots engagement and impact worldwide, with sessions taking place in 21 countries. In the UK, we launched 'Curriculum for a Changing Climate' – the tracked changes review of the national curriculum for England. This first-of-its-kind report covered KS3 and KS4, with plans underway to extend this to primary and to A-Levels. Nadia Whittome MP presented the Climate Education Bill in Parliament – the first-ever written by students and young people. 30 cross-party MPs demonstrated their support at a drop-in event alongside the reading. Teach the Future also hosted parliamentary events in Scotland and Wales, alongside the publication of updated asks in each nation.

We launched the Green Schools Revolution project – our first major programme delivered in schools.

Through three-years of #iwill funding we'll help school pupils to green their schools, helping them meet the commitments of the Department for Education's (DfE) Climate Change and Sustainability Strategy. This activity takes place across four strands, each with a different focus, but each delivered with students taking a leadership role in designing and driving action within their schools.

Things we **learnt about our education** work this year include :

- We have reflected closely on our role at COP, and the impact of our attendance, and **understand how to position ourselves to have the greatest impact** and be able to **most effectively platform young people** to advocate for quality climate education.
- We understand the **significant demand for whole-institution approaches to ESD** in universities and colleges globally, and have worked to deepen this understanding in order to **develop the Responsible Futures international pilot.**
- We have developed more **targeted interventions**, like the 'Curriculum for a Changing Climate' and the forthcoming PSRBs work (see section 5), which, if we get it right, will help to **remove barriers to progress on education system reform.**

INCLUSION AND CLIMATE JUSTICE

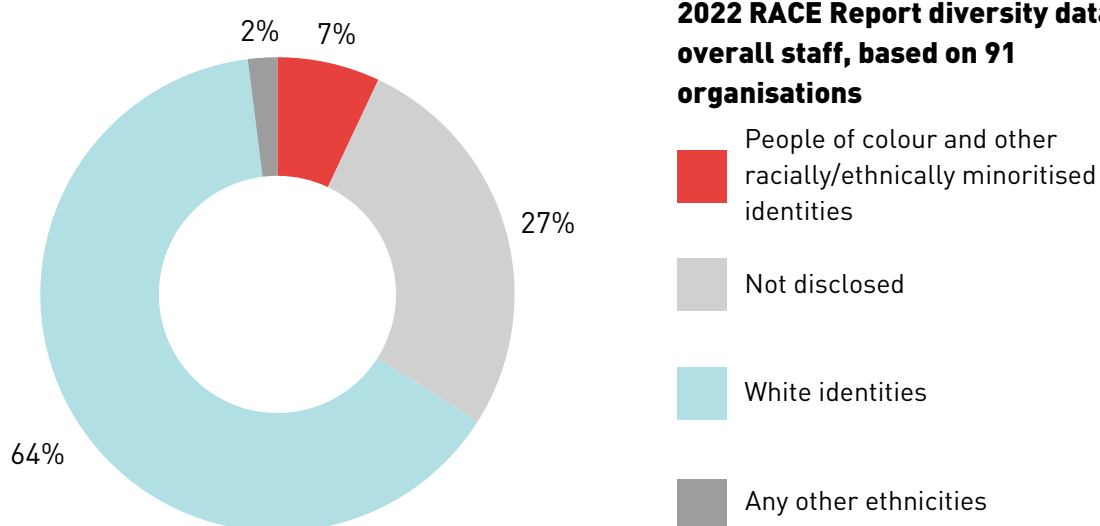
Our inclusion and climate justice work focuses on ensuring **sustainability is inclusive and diverse**. We know not everyone is affected by climate change and the ecological crisis equally. Similarly we know that not everyone has the same access to opportunities that contribute to tackling these dual crises.

We're working to make sure the organisations at the forefront of tackling the issues are reflective of the communities they represent. We also need to ensure all students wanting to spearhead action through their careers in this sector are **not limited by barriers related to their ethnicity, gender identity, sexual identity, disability, social or educational background, or any other characteristic or attribute**.

Our work in this area spans the education sector and the professional pathways connected with addressing climate and ecological issues for progressing positive good in terms of both people and planet. By joining up these two aspects, **we're seeking to get to the root of the structural barriers that are maintaining the status quo and preventing climate justice**.

Read **highlights of our work in 2022-23 in our examples** here or find out about our full suite of engagement work in [appendix 1](#).

Making sustainability more inclusive, so it is for everyone through The RACE Report



The RACE Report (Racial Action for the Climate Emergency) seeks to speed up diversity and inclusion in environment, conservation, climate and sustainability charities and funders. 2022 saw the publication of the first year of the campaign, and launch of year two – both to great success.

Environment and conservation professions are amongst the least diverse in the UK. We created The RACE Report to focus on charities and funders working on environmental and conservation issues, highlighting the need for greater representation in sustainability and climate action. The RACE Report calls for organisations to commit to holding themselves to account to deliver on these needs by participating in The RACE Report’s annual data gathering and reporting initiative. Organisations submit data on the race and ethnicity profile of their staff and trustees, SOS-UK analyse and compile this data into a published report.

In 2022, a total of 175 charities, trusts and foundations signed up to The RACE Report, demonstrating their support for the initiative. **94 organisations demonstrated their commitment by submitting data at some level** through the inaugural data submission process, which included three categories of data. Of the 94 who submitted data, eight were funders and 86 were charities. In the first-year data was aggregated, with the report published online, with no organisations named.

Headline data from year one found that **just 7% of staff overall in participating organisations were from racially or ethnically minoritised groups**, compared to 14% of the UK’s working population that are currently in employment, who identify as Black, Asian or other Minority Ethnicities. However, 82% of organisations stated that they have fully or partially implemented a race equity/ diversity and inclusion strategy, or similar, suggesting more work is needed to deliver on these strategies.

Year two of the campaign was launched in April 2023 and we’re working on securing long-term funding for the campaign to ensure we can track the changes in diversity and inclusion we want to see. We also want to **enhance the data collection with more engagement elements** to support participating organisations and contribute towards a sector-wide movement for delivering on racial and ethnic inclusion. With a growing resource of data and examples of positive practice through the annual data submissions, we will be **celebrating successes and showcasing examples** of impactful approaches through publication of case studies and knowledge exchange focused webinars. From 2023 onwards The RACE Report will **publish transparency cards for in individual participating organisation** sharing their organisational data depending on their size. We will also launch a bi-annual **staff perceptions survey** to better understand the **experiences of diversity and inclusion** in the environmental charity sector.

Making sustainability more inclusive, so it is for everyone through Invest for Change



Invest for Change is our campaign transforming how universities invest their money to secure a more just, liveable future for all. During 2022-23, we supported SU officers across the UK to run ethical finance campaigns resulting in several significant wins.

UK universities have over **£20 billion invested across the global economy**. These investments are meant to support students and further universities' long-term mission. But they are flowing into an economic system that is working against the interests of students and the world they will graduate into – a world of deepening inequality, deadly international conflicts and climate and ecological breakdown.

Invest for Change campaign is working to change this. **We support student leaders to campaign for their universities to invest in the interests of young people, frontline communities and the planet, not against them.** To invest in a liveable, just future for all.

Maia said:

"I am thrilled to have led this successful divestment campaign and worked so closely with students, staff and Council members to make Royal Holloway the 101 UK university to divest from fossil fuels. All of this was made possible by the Invest for Change campaign. SOS-UK's constant support and wealth of knowledge was absolutely vital throughout. The work they do in empowering young leaders to be at forefront of ethical finance campaigning and demystifying the world of investment is so important; it has galvanised in me a new passion for this branch of climate action and enabled me to bring together the Royal Holloway community for a common cause. I am excited to see the next steps as the University and the Students' Union take together to address the climate crisis and how Invest for Change will continue empowering young leaders to effect impactful policy change."

Invest for Change is funded by Friends Provident Foundation, and thanks to their support we are able to continue with this work. In the next year we plan to build upon the momentum created by wins such as Royal Holloway's, scaling up our work to normalise ethical finance as a core part of university sustainability activity.

Our 2022-23 inclusion and climate justice **highlights** include:

December 2022 saw the **publication of the first ever RACE Report**, for which 91 organisations submitted their staff data, actively participating in the initiative, proving its potential to have an impact as it grows, and organisations' commitment to making progress on diversity. This first year proved the methodology and process for growing sectoral buy-in to progress racial and ethnic inclusion in the environment sector. Media coverage for The RACE Report reached national and sector specific outlets (Edie, The Guardian, The Voice, Civil Society, Countryside Jobs, and more), critical for initiating pro-active engagement with the campaign.

By September 2023 we had **hit our target for participation in year two of The RACE Report** (launched in April 2023) - 142 organisations submitted data on their action on EDI and on the diversity of their staff! 2023 also saw 43 organisations participate in The RACE Report's staff perceptions survey with 1552 people working across the sector responding. The staff perceptions survey was a new development for 2023, it was open to people from all backgrounds and identities, with the responses used to identify differences in experiences and perceptions between respondents with white identities and those who identify as people of colour or from other ethnically or racially minoritised groups. A report on the survey findings will be published in tandem with the main diversity data report.

Our **ethical finance campaigns continue to grow in their impact**, Invest for Change has seen increasing engagement from institutions as student campaigners, supported by SOS-UK. Successes of this campaign include training over 150 students on ethical finance, supporting students to attend bank AGMs, and empowering students to engage with their university finance committees resulting in complete or partial divestment from fossil fuels.

We **launched our new campaign Breaking the Bank** over the university welcome week period. The campaign aims to support students to pressure banks to stop funding fossil fuel companies. Through the campaign we worked directly with student activists at 3 key universities, supporting them to challenge the ties between their institutions and the banks that are pouring billions into fossil fuel expansion.

Things we **learnt about our inclusion and climate justice** work this year include:

- Engagement with The RACE Report is growing as a result of **proactive relationship-building to establish organisations' trust in SOS-UK as convenors of The RACE Report**. Increased amplification by the media is also supporting a growth in participation as pressure mounts for organisations to demonstrate their commitments and action on EDI. We need to ensure the narrative for the communications of the annual data findings and those from the new staff perceptions survey need to **strike a balance between being impactful and providing impetus for driving forward progress on racial and ethnic inclusion** in the sector alongside securing the confidence of the organisations taking part. We're learning that we need to work closely with participating organisations through a consultative process before publication to achieve this.
- The RACE Report is also providing a **positive platform to drive forward conversations and impactful work for progressing wider inclusion work** within the environment, food and farming, and education sectors through consultancy offerings and development of new programmatic work in this area.
- With the right support, **student officers are able and willing to lead on challenging their institutions on incredibly complex topics**. The most effective route has been through 1-2-1 support. By taking officers' ideas and translating them into formats palatable to university decision making bodies such as papers for meetings or policy documents we've found that progress can be fast-tracked. This style of support helped overcome some of the barriers to officers engaging with ethical finance, such as a perceived lack of understanding, or imposter syndrome. We plan to work across our directorates to adopt this approach in other areas of our work.

5 Looking FORWARD

Within our **Engagement directorate, for 2023-24** we plan to continue our existing array of programmes and campaigns. Responding to student demand, we'll seek funding to **build on our impactful nature-focused work**, aiming to do more on wilding on school, college, and university grounds, and complete our three-year Farming For Carbon and Nature project working with universities who own farmland.

Given the similar high demand for our work on energy poverty through Homes Fit for Study we'll **seek out opportunities that allow us to support students in navigating the cost of living and energy crises** and continue successful partnerships with organisations like Smart Energy GB and Hubbub.

We will look at ways to **expanding our Learning Academy** offer in addition to our existing opportunities, which bring bespoke sustainability training, to education and community organisations.

In the coming year, the Education directorate will continue to support student-led campaigning to integrate sustainability and climate justice through all parts of the education system. In the UK, through Teach the Future we will **support students to maintain pressure across parliament to support the Climate Education Bill and prepare for a possible General Election in 2024**. We will also launch further 'tracked changes' subjects for our 'Curriculum for a Changing Climate', with A Levels and Primary Curriculum in the pipeline. Internationally, our delegation at **COP28** will focus on **platforming young people alongside ministers to advocate for quality, integrated, solutions-centred climate education** and utilising the MockEMS Youth Statement as a key tool for this advocacy.

We will begin to explore how we can **pressure and support organisations with influence in the education system such as PSRBs** (Professional Statutory and Regulatory Bodies) to include sustainability in their requirements of professional and regulated courses in colleges and universities.

We're excited as our **Green Schools Revolution heads into its first full academic year of delivery**, across Teach the Teacher, Climate Action Plans, and Wilding in secondary schools, as well as the full launch of the Future Forum which is designed to strengthen youth voice in our environmental charities in the UK.

Our **programmatic work focused on curriculum change** (Responsible Futures, Curriculum Mapping, and ESD Changemakers) is all **projected to grow in 2023-24**, and, excitingly, will include the launch of the international pilot of Responsible Futures, in partnership with the International Association of Universities. Finally, our **wellbeing work is projected to continue to grow**, with development underway for a targeted IBA offer on campuses alongside further growth of the Drug and Alcohol Impact programme, following its successful pilot.

Our 2023-24 plans for the **Inclusion and Climate Justice directorate** focus on growing and enhancing our existing workstreams as well as developing our internal practice on equality, diversity and inclusion.

Our **ethical finance work continues to go from strength to strength** and in 2023-24 we look to increase our support for students attending finance AGMs and supporting students to lead on engaging with their institutions to rethink their investment and partnership working to cut ties from the fossil fuel and arms industries.

We will work to secure legacy **funding for the next five years for The RACE Report, to ensure the long-term continuation of the campaign**. To ensure our communications for The RACE Report gain meaningful traction and align well with other events, we've decided to move the annual publication date for The RACE Report to sit within Race Equality Week, meaning the 2023 report will be published in February 2024. We also plan to **increase the engagement opportunities** facilitated by The RACE Report team, to create a community of shared learning and practice amongst participating organisations. Our flagship engagement opportunity will be an in-person event held during 2023-24.

Using The RACE Report as a springboard, we'll work on **growing relationships with key stakeholders within the environment and tertiary education sectors** to further establish our reputation for delivering impactful and high-quality consultancy.

We will also **look internally at our own policies, practices and culture** through the development and launch of an SOS-UK EDI strategy to ensure we not only hold ourselves accountable to delivering on EDI for our staff, volunteers and stakeholders we work with to thrive, but also have a clear strategy for doing so.

SOS-International continues to be hosted by SOS-UK, with three members of staff based in Europe (Belgium and the Netherlands). In 2023-24 SOS-International will **re-launch and host the annual Green Office Movement and SOS-International summit**, in partnership with a host Green Office, University of Twente, Enschede, Netherlands. This will reignite engagement with SOS-International members, as the first in-person post covid-19 pandemic.

Across the organisation as a whole, in 2023-24 we'll focus on embedding our new strategic framework across the organisation to guide us in the **prioritisation of our work to achieve maximum impact against our re-defined aims**. We'll develop our **evaluation framework** to support decision-making as well as helping us assess our progress towards the aims and outcomes we set out in our framework.

6 financial REVIEW

We are pleased with the year-end position of a **surplus of £625,779**. This takes our total funds to £ 1,552,722, of which £1,310,914 are restricted and £241,808 are unrestricted.

Our revenues grew for the fourth consecutive year to £2,716,217 (£1,337,953 in 2019/20; £1,403,862 in 2020/21; £1,788,129 in 2021/22;). In 2022/23, 69% of our income came from grants and donations (£1,883,543, compared to £971,374 in 2021/22), 26% from our programmes (£689,008, compared to £641,720 in 2021/22), 5% from trading (£142,675 compared to £175,035 in 2021/22).

Our reserves **policy is that we have three months of unrestricted reserves available** at all times. Our unrestricted costs in 2022/23 were £983,911, which works out at £247,999 per quarter. At the year-end we had £257,799 in unrestricted reserves. This equates to 96 days' worth of unrestricted costs, meaning that our reserves policy target is met.

The **trustees maintain a register of risks and review them annually**. The main risks facing the charity for the year ahead relate to loss of income, loss of key staff and safeguarding issues. The top twenty risks by rank are divided amongst our director team and the directors work with us to mitigate each risk.

Within the accounts, we have again stated our **gender and ethnicity pay gaps**. The charity had 38 full pay relevant employees. Excluding student staff, the lowest paid salary was £25,522 and the highest paid salary was £72,947. Student staff are paid Real Living Wage. The median basic salary was £33,762. Our **mean gender pay gap was 19.8% and our mean ethnicity pay gap was 15.5%** - both figures have **shrunk as anticipated** from 2021-22 % (25.6% and 22.8% respectively in 2021/22). The trustees note that pay gaps tend to vary considerably in small charities like SOS-UK, but are pleased that **both gaps have shrunk over the last year**, in part down to our inclusive recruitment practices and use of positive action in recruitment.

7 our GOVERNANCE & MANAGEMENT

SOS-UK is a Charitable Incorporated Organisation (CIO) governed by a constitution. The members of SOS-UK are the ten trustees. The Board, comprising of the trustees, meets quarterly and it is chaired by Richard Dunne. In 2022-23 we **added four new trustees to the Board**, through a process of external advertisement and a competitive recruitment process led by the Board. The new trustees who joined us in 2022-23 were fully inducted and trained including an introduction to the organisation and an overview of their legal and fiduciary duties. **All four new members of the Board are young trustees.**

We, the trustees have read and understood the Charity Commission's guidance on public benefit and are confident that all SOS-UK's programmes and campaigns deliver our charitable objects, progress the issues we want to see changed and deliver public benefit. Our role, as trustees of the charity, is to provide insight and advice on the strategic direction of the organisation, in addition to monitoring and managing risk and ensuring the charity is well managed and impactful. We have delegated authority for operational issues to the director team, led by the Executive Director.

In 2022, we **commenced work on a strategic framework** for the offering us the balance of clarity and cohesion needed to understand, structure and communicate our work with the flexibility required to support our agile, dynamic and flexible way of working. With support from [New Philanthropy Capital](#) we engaged with a full range of our stakeholders – institution contacts, our funders and the young people we support – alongside our staff team to scrutinise and define the direction of the organisation. The strategic framework was **signed off in June 2023 with the focus now moving to embedding the framework in our decision-making and ways of working across the organisation.**

In 2023, SOS-UK Board of trustees established three sub-committees to provide action-oriented and focused working within the wider Board. The sub-groups feed into the full Board but are designed to enable a greater speed of working, flexibility and opportunity to be reactive to organisational needs of SOS-UK and sectors we serve. Whilst the full Board meets quarterly, sub-committees are able to meet on an ad-hoc basis to drive forward key aspects of organisational direction, shaping, and operational decision making. The three sub-committees are:

1. People and culture
2. Finance and risk
3. Ideas, innovation and implementation

SOS-UK has **separate governance and is financially independent from its founding organisation - the National Union of Students (NUS)**. SOS-UK is not a part of the NUS Group. Our independent governance is reinforced through our independent chairperson, however our link with NUS is maintained by the current NUS president serving on our trustee board. NUS also provide SOS-UK with operational support and facilities and these arrangements are set out in a detailed memorandum of understanding. Similarly, SOS-UK's pay and remuneration remains based on the NUS framework. This was established in 2014 and was initially set on the National Joint Council (NJC) framework. The NUS pay framework and job evaluation scheme forms a part of all SOS-UK staff terms and conditions of employment. The **trustee board is supportive of the staff trade union and trade union representatives attend all trustee board and board sub-committee meetings**. In addition, the director team meet quarterly with trade union representatives, and monthly with the director with oversight for human resources.

The trustees have **been monitoring our diversity data and are pleased that the charity has become more ethnically diverse over the last year**. We are continually looking to further improve our performance in this area, across the full range of diversity characteristics and also recognise that statistics are only part of the picture – we want to ensure all staff members feel included within the organisation no matter their background or identity.

8 our DETAILS

Students Organising for Sustainability is a Charitable Incorporate Organisation registered by the Charity Commission in England and Wales.

We were registered on 20 June 2019 and this is our fourth annual report. The audited accounts and this report cover the period 01 October 2022 to 30 September 2023. We bank with The Cooperative Bank and our auditors are Harts Limited of Macclesfield

Our trustees are Carole Parkes, Chloe Ferguson (appointed April 2023), Ellen Fearon (resigned February 2023), Emma de Saram (appointed April 2023), Hannah Thomas, Harriet Williams, Larissa Kennedy (SOS-UK President), Ludovico Caminati (appointed April 2023), Richard Dunne (SOS-UK Chair and safeguarding lead), Serene Esuruoso, Scarlett Westbrook (appointed April 2023) and Zamzam Ibrahim (resigned June 2023).

SOS-UK is managed on a day-to-day basis by Jamie Agombar, Executive Director, and the director team of Joanna Romanowicz (Director of Engagement), Quinn Runkle (Director of Education), Manu Maunganidze (Co-director of Inclusion and Climate Justice and Meg Baker (Co-director of Inclusion and Climate Justice).

You can find out more about our trustees and the whole SOS-UK team on our website.

THANK YOU

for your continued support for

OUR WORK

The trustees and directors are incredibly grateful to our partners, supporters, funders for their continued support. With your continued support, we look forward to helping more students deliver transformational sustainability initiatives over the years ahead. We are particularly grateful to our brilliant team of staff, who consistently work so hard to ensure we are a high-performing and impactful charity that leads by example.

**Students Organising for
Sustainability UK**

Charity number: 1184011

c/o NUS Charity, Snape Road,
Macclesfield, SK10 2NZ

www.sos-uk.org
hello@sos-uk.org



appendix 1

OUR WORK IN DETAIL

Engagement

PROJECT	DETAILS	2022-23 ACHIEVEMENTS
<u>Fairtrade Universities and Colleges</u>	Our framework and accreditation for embedding ethical practices throughout campus	In 2022-23, 12 more universities gained Fairtrade status.
<u>Green Impact</u>	Our UNESCO award-winning sustainability awards and engagement programme for staff to embed sustainability in their workplaces, supported by trained students.	This year we launched new toolkit software, investing in the programme to improve participant experience. We also launched the Green Impact Dentistry programme.
<u>Homes Fit for Study</u>	A programme of work supporting students across Great Britain, reducing their exposure to energy poverty through audits and energy advice	We engaged over 13,000 students in home energy efficiency, and engaged with MPs and members of the House of Lords to put the issue of poor quality student housing on the agenda.
<u>Student Switch Off</u>	Our multi-award-winning campaign within student accommodation which achieves quantifiable energy, waste and water reduction through improved student sustainability literacy and competition.	<p>This year we've worked with more private halls to engage students in different accommodation in the first steps of sustainable action.</p> <p>We've also worked to ensure a pathway of sustainable action through supporting students in private rented accommodation, including working with Smart Energy GB.</p>

PROJECT	DETAILS	2022-23 ACHIEVEMENTS
<u>Learning Academy</u>	Our hub of learning and development for students, student representatives, and institution staff.	Our Learning Academy continued to see both off the shelf e.g. Carbon Literacy and bespoke training packages in demand this year.
<u>Farming for Carbon and Nature</u>	Using university and college farmland to capture carbon and restore nature, we're working closely with farmers, universities, colleges and a range of technical experts to develop and pilot the approach.	We supported 171 students to take and test 600 soil samples for carbon levels working with Loughborough University and 10 university-owned farms.
<u>How farming can cool the planet</u>	Helping students from different backgrounds find a united voice so they can tackle the climate crisis through food and farming together.	We ran farm visits to Yeo Valley Farm and Tolhurst Organic Farm and made a short film based on students' experiences of the project to help us communicate its impact
<u>Sustainable Food and Growing Network</u>	Our network supports staff and students to collaboratively agree and achieve ambitious targets, link up different food and growing projects on campus, learn and be inspired by other institution.	In 2022-23 we ran three support days for members of the network, bringing together students and staff in all participating universities.
<u>Students for Trees</u>	This student led network supports students across the UK to learn about, and to take action for, woods and trees, to help fight the climate and nature crises. We work with The Woodland Trust to deliver the programme.	Our biggest ever year for tree planting - 12,656 trees were requested by 64 groups based in universities, colleges and local communities. We supported 46 student-led groups in 2022-23.

PROJECT	DETAILS	2022-23 ACHIEVEMENTS
<p><u>Hedgehog Friendly Campus</u></p>	<p>Turning campuses into places hedgehogs can thrive by awarding to universities, FE colleges and primary schools who complete actions from our hedgehog-friendly toolkit. The programme is funded by the British Hedgehog Preservation Society</p>	<p>We moved from a free to a paid-for delivery model for universities and secured 12 sign ups showing the demand for work in this area.</p>
<p><u>Green Impact Students' Unions</u></p>	<p>Our flagship sustainability support package and awards programme for SUs. Launching each autumn, unions try to implement change throughout the academic year, submitting work in late spring, receiving an audit in early summer, then awards are announced in July.</p>	<p>42 students' unions took part in 2022-23, each undergoing an audit led by the SOS-UK staff team to achieve accreditation.</p>

Education

PROJECT	DETAILS	2022-23 ACHIEVEMENTS
<u>SDG Teach-in</u>	Our annual campaign to put the <u>UN Sustainable Development Goals</u> (SDGs), and therefore sustainability, at the heart of all stages of education, and across all disciplines.	Our biggest ever campaign, with 1284 making a pledge to incorporate the SDGs in their teaching, reaching 121,000 students.
<u>RED WoLF</u>	We're supporting students to engage with a research project tackling carbon emissions from housing in North West Europe - providing action-based learning opportunities on the topic.	In the final year of the project, we support project partners with student engagement and consultation. We also ran Carbon Literacy courses for students aspiring to work in energy management after graduation.
<u>Responsible Futures</u>	Our whole-institution supported change programme and accreditation mark to embed sustainability across all aspects of student learning.	We updated our framework to ensure it stays up to date with current thinking on employability, staff wellbeing and co-creation of teaching and learning with students.
<u>Mock COP</u>	Following our mock COP26 in 2020, our network connects students from around the world supporting them to continue campaigning on climate education across local and global contexts.	We supported 5 students from around the world to attend COP27, advocating for youth voice in global decision making spaces on climate change. We also delivered an online Mock Education Ministers Summit, bringing together 227 young people from 89 countries to create the first ever youth-led definition of quality climate education.

PROJECT	DETAILS	2022-23 ACHIEVEMENTS
<u>Alcohol Impact</u>	Our accreditation framework is designed to foster productive, healthy and inclusive student cultures surrounding drinking.	We continued to support one university to focus on responsible alcohol consumption, though most opt to consider both alcohol and drugs through Drug and Alcohol Impact.
<u>Drug and Alcohol Impact</u>	Our student wellbeing programme embeds social norms of responsible drinking on our campuses, and refocuses the conversation on drugs to be about reducing harm, and building healthier, safer, more productive student communities.	The two-year pilot of the programme came to an end in 2022-23, and following publication of the results we saw positive demand for participation as the programme rolled out nationally. Our Students Drugs and Alcohol Conference sold out!
<u>SDG and sustainability curriculum mapping</u>	Our support package for mapping the <u>UN Sustainable Development Goals (SDGs)</u> and <u>Education for Sustainable Development (ESD)</u> teaching and learning approaches across the formal curriculum in universities and colleges through a student-led audit.	We worked with 8 institutions and 130 students to map the SDGs across the formal curriculum. We also developed a new mapping methodology with the University of Liverpool Management School and Liverpool Guild of Students that draws on direct student experience.
<u>Teach the Future</u>	This campaign, run by students in secondary and tertiary education and hosted by SOS-UK, has three goals: that all students are taught about climate change, that green skills are included in vocational courses and that educational buildings are climate-friendly	2022-23 saw huge progress on political engagement including parliamentary receptions in Scotland and Wales and Climate Education Bill presented in parliament by Nadia Whittome MP. Tracked Changes launched reviews of 11 primary subjects across the whole national curriculum at key stages 1 and 2.

PROJECT	DETAILS	2022-23 ACHIEVEMENTS
<u>Drink Rethink</u>	Drink Rethink trains students as ambassadors to engage their peers to assess their alcohol risk levels and provide advice based on the results, using the established Intervention and Brief Advice and AUDIT tools.	We engaged over 100 students who received advice on their alcohol risk levels through the 11 trained student ambassadors.
<u>SHAPE Sustainability Impact Projects</u>	Funded by the British Academy, we work with students studying social sciences, humanities and arts to work in groups to identify solutions to challenges facing people, the economy and the environment. A suite of training workshops and individual support guides them through the process of delivering their projects.	We worked with 4 universities in 2022-23, supporting 16 student-led projects. The experience of taking part culminates in a conference allowing students to present their projects back to their institutions.
<u>Youth Focal Points</u>	From Summer 2023, we started supporting the Department for Education Youth Focal Points for the Sustainability and Climate Change Strategy.	We're working with two young people to promote youth voice and challenge within the Department for Education, and support them to attend major events including COP.
<u>Green Schools Revolution</u>	Our three year programme of youth-led work in schools focused on delivering key parts of the DfE's Sustainability and Climate Change Strategy, including Climate Action Plans, Wilding Schools, Teach the Teacher, and support the development of the Future Forum which brings together youth representatives from across the environmental charity sector.	We started work in January 2023 after secured significant funding from #iwill, OVO and other match partners to deliver this three-year programme of work. We spent 2023 developing our delivery plans ready to launch for the 2023-24 academic year.

Inclusion and climate justice

PROJECT	DETAILS	ACHIEVEMENTS
The RACE Report	Our prestigious leadership development programme for young people aged 16-24 usually underrepresented in environmental campaigning, in association with Friends of the Earth	We published our first year report and launched data collection for year two. In the second year of the campaign, 142 charities and funders submitted data, with 140 submitting diversity data on the racial and ethnic identities of their employees.
<u>My World My Home</u>	My World My Home is a prestigious leadership development programme for young people aged 16-24 from backgrounds usually underrepresented in environmental campaigning, in association with Friends of the Earth and SOS-UK.	In 2022-23 we secured funding from The National Lottery Community Fund to develop the programme in Northern Ireland, and explore delivery outside of college settings working through youth work centres instead.
<u>Breaking the Bank</u>	Banks rely on universities and students for recruitment and reputation: we can use this to put the pressure on for our demand that they stop financing fossil fuels. We're building university campaigns across the country, each one unique to the institution and group of students.	This was the first full year of Breaking the Bank! We released research, made links with student groups, created campaign materials and road tested different campaign approaches.

PROJECT	DETAILS	ACHIEVEMENTS
<u>Invest for Change</u>	We're calling on universities to reform their investment practices to centre environmental and social justice solutions. We're working with students to engage their universities on this, as well as working directly with universities to lead this shift.	The campaign picked up a huge amount of momentum this year, for example we supported student campaigners at over 35 target universities, created a gold standard guide for asset owners as a means of engaging with senior leaders and mobilised student support for shareholder resolutions at AGMs
Green Influencers	Green Influencers is helping young people create deep, lasting and meaningful connections with the natural environment. By taking part in ambitious youth-led projects, young people learn and develop new skills that will improve their life chances, open progression routes and help inspire their local communities to take meaningful action too.	300 Green Influencers were engaged across Southampton and Norfolk, mostly from disadvantaged backgrounds across 12 schools and community organisations. Each group of young people received training and developed an environmental project or campaign, and funding to help make their ideas a reality.

appendix 2

AUDITED ACCOUNTS

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30th September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charitable Incorporated Organisation number: CE017928

Registered Charity number: 1184011

Principal office:

c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ

Trustees:

Zamzam Ibrahim	(resigned 14 February 2023)
Richard Dunne	(resigned 21 November 2023)
Ellen Fearon	(resigned 19 June 2023)
Larissa Kennedy	
Harriet Williams	
Hannah Thomas	
Serene Esuruoso	
Carole Parkes	
Dr Hazel Norman	(appointed 21 November 2023)
Scarlett Westbrook	(appointed 11 April 2023)
Emma de Saram	(appointed 11 April 2023)
Ludovico Caminati	(appointed 11 April 2023)
Chloe Ferguson	(appointed 11 April 2023)

Statutory Auditors:

Harts Limited, Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum, and was registered with the Charity Commission on 20th June 2019 as a Charitable Incorporated Organisation, governed by the proper law of England and Wales.

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.

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees, individually, are aware:

- There is no relevant audit information of which the charity's auditors is unaware; and
- The Trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Harts Limited were appointed as auditors to the charity in the year.



.....
Dr Hazel Norman
Chair of Trustees
Date: 26th July 2024

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

Opinion

We have audited the financial statements of Students Organising for Sustainability (the 'Charitable Incorporated Organisation') for the period ended 30 September 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, 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 Incorporated Organisation's affairs as at 30 September 2023 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 charity 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 trustee's use of the going concern basis of accounting in 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 charity'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 Report of the Trustees other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY (continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, set out on page 43, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity 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.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the charity operate in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011 and the charity's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

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 auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
STUDENTS ORGANISING FOR SUSTAINABILITY (continued)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Melissa Bowers FCCA (Senior Statutory Auditor)
for and on behalf of Harts Limited
Statutory Auditors
Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX
Date:

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Grants and donations	3	170,034	1,713,509	1,883,543	971,374
Charitable activities					
<i>Programme income</i>	4	689,008	-	689,008	641,720
Other trading activities	5	142,675	-	142,675	175,035
Investment income		991		991	-
Total income		1,002,708	1,713,509	2,716,217	1,788,129
Expenditure on:					
Charitable activities					
<i>Cost of programme delivery</i>	6	930,246	-	930,246	637,439
<i>Advancement of sustainability</i>	6	53,415	1,099,402	1,152,817	778,153
<i>Donations</i>		250	7,125	7,375	2,468
Total expenditure		983,911	1,106,527	2,090,438	1,418,060
Net income		18,797	606,982	625,779	370,069
Transfer between funds		(19,056)	19,056	-	-
Net movement in funds		(259)	626,038	625,779	370,069
Reconciliation of funds:					
Total funds brought forward		242,067	684,876	926,943	556,875
Net movement in funds		(259)	626,038	625,779	370,069
Total funds carried forward		241,808	1,310,914	1,552,722	926,943

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 50 to 58 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
BALANCE SHEET
AS AT 30TH SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fixed Assets					
Intangible	11	42,250	-	42,250	-
Tangible	12	24,642	-	24,642	24,054
		66,892	-	66,892	24,054
Current assets					
Debtors	13	250,402	899,127	1,149,529	324,270
Cash at bank		631,158	460,596	1,091,754	1,045,784
		881,560	1,359,723	2,241,283	1,370,054
Creditors					
Amounts falling due within one year	14	(706,644)	(48,809)	(755,453)	(467,164)
Net current assets		174,916	1,310,914	1,485,830	902,890
Total net assets		241,808	1,310,914	1,552,722	926,944
Funds					
Unrestricted				241,808	242,068
Restricted				1,310,914	684,876
				1,552,722	926,944

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Dr Hazel Norman
Date: 26th July 2024

The notes on pages 50 to 58 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Notes	2023 £	2022 £
Net cash inflow from operating activities			
Net cash generated from operating activities	(a)	97,134	354,048
Cash flows from investing activities			
Purchase of fixed assets		(51,164)	(29,645)
Net cash provided by/(used in) investing activities		<u>(51,164)</u>	<u>(29,645)</u>
Increase in cash and cash equivalents		<u>45,970</u>	<u>324,403</u>
Cash and cash equivalents at the beginning of the year	(b)	1,045,784	721,381
Cash and cash equivalents at the end of the year	(b)	<u>1,091,754</u>	<u>1,045,784</u>
		2023 £	2022 £
(a) Reconciliation of net income to net cash flow from operating activities			
Net incoming resources		625,779	370,069
Depreciation charges and non cash profit and loss on disposal of assets		8,325	6,041
		<u>634,104</u>	<u>376,110</u>
Increase in debtors and prepayments		(825,259)	(142,251)
Increase in creditors and deferred income		288,289	120,189
Net cash inflow from operating activities		<u>97,134</u>	<u>354,048</u>
(b) Analysis of changes in net funds			
	As at 30th September 2022	Cash flow	As at 30th September 2023
Net cash			
Cash at bank	1,045,784	45,970	1,091,754
Total	<u>1,045,784</u>	<u>45,970</u>	<u>1,091,754</u>

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

1 General information

The Charity is a public benefit entity and a Charitable Incorporated Organisation ("CIO") and is registered with the Charity Charities Commission (Charity Registered Number 1184011) in England and Wales.

In the event of the Charity being wound up, each Member of the Charity is liable to contribute to the assets of the Charity such amount (but not more than £1) as may be required for the payment of debts and liabilities of the Charity contracted before that person ceases to be a Member, for payment of costs, charges and expenses of winding up, and for adjustment of the rights of the continuing Members among themselves.

The address of the registered office is c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ. The nature of the Charity's operations and principal activities are detailed in the Trustees Report.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective on 1 January 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice, effective from 1 April 2005, which has since been withdrawn.

Students Organising for Sustainability meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as 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 at least 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date or on a receipts basis if earlier. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

Grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income for a specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gift of professional services and facilities

If material on receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Services

Income from services rendered comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Charity's activities. Services income is shown net of sales/value added tax, returns, rebates and discounts.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Expenditure relating to the provision of trading services is exclusive of VAT. All other expenditure is inclusive of irrecoverable VAT.

2.5 Tangible/ Intangible fixed assets

Fixed assets (tangible and intangible) costing £250 or more are capitalised and recognised when the future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	20%	straight line method
Toolkit	10%	amortisation

2.6 Investment assets

Fixed asset investments are initially recognised at their transaction cost and are subsequently measured at fair value at each reporting date, with changes in fair value recognised in the statement of financial activities. Unlisted investments are held at cost less impairment.

2.7 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost. Taxation and social security are not included in the Financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.12 Critical accounting estimates and areas of judgment

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements:

- Depreciation rates for tangible assets
- Support cost allocation

2.13 Pension costs and other post-retirement benefits

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

2.14 Taxation

The charity carries on activities which are exempt from corporation tax and income tax. Irrecoverable Value Added Tax is included with the expenditure to which it relates.

3 Income from donations

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2023</i>			
Donations and gifts	149,734	19,240	168,974
Grants	20,300	1,694,269	1,714,569
	170,034	1,713,509	1,883,543

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

Income from donations - continued	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2022</i>			
Donations and gifts	66,878	16,529	83,407
Grants	51,226	836,741	887,967
	118,104	853,270	971,374
4 Income from charitable activities			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2023</i>			
Programme delivery income	689,008	-	689,008
Delegate income	-	-	-
	689,008	-	689,008
<i>For the year ended 30th September 2022</i>			
Programme delivery income	639,450	-	639,450
Delegate income	2,270	-	2,270
	641,720	-	641,720
5 Other trading activities			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2023</i>			
Training courses, speaking fees and other	142,675	-	142,675
	142,675	-	142,675
<i>For the year ended 30th September 2022</i>			
Training courses, speaking fees and other	168,620	6,415	175,035
	168,620	6,415	175,035
6 Investment income			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2023</i>			
Interest	991	-	991
	991	-	991
<i>For the year ended 30th September 2022</i>			
Interest	-	-	-
	-	-	-

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

6 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2023</i>			
Cost of programme delivery			
Programme costs	49,244	-	49,244
Venue costs	20,638	-	20,638
Wages and salaries	563,694	-	563,694
Social security costs	48,937	-	48,937
Pension costs	31,286	-	31,286
Support costs	216,447	-	216,447
	930,246	-	930,246
Advancement of sustainability			
Project costs	-	51,001	51,001
Venue costs	-	12,893	12,893
Wages and salaries	-	655,622	655,622
Social security costs	-	94,092	94,092
Pension costs	-	58,580	58,580
Support costs	53,415	227,214	280,629
	53,415	1,099,402	1,152,817
	983,661	1,099,402	2,083,063
<i>For the year ended 30th September 2022</i>			
Cost of programme delivery			
Programme costs	26,626	-	26,626
Venue costs	-	-	-
Wages and salaries	348,884	-	348,884
Social security costs	34,685	-	34,685
Pension costs	19,583	-	19,583
Support costs	207,661	-	207,661
	637,439	-	637,439
Advancement of sustainability projects			
Direct project costs	61,936	43,577	105,513
Venue costs	2,240	2,027	4,267
Wages and salaries	127,904	219,175	347,079
Social security costs	12,716	16,828	29,544
Pension costs	7,179	9,013	16,192
Support costs	38,220	237,338	275,558
	250,195	527,958	778,153
	887,634	527,958	1,415,592

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

7 Support costs

	Unrestricted funds		Restricted funds		2023		2022	
	£	£	£	£	£	£	£	£
Management (see note 8 'Support staff costs')	45,164	77,180	122,344	277,440				
Finance costs	1,051	143	1,194	657				
Information technology costs	46,821	7,378	54,199	25,683				
Insurance	11,852	-	11,852	7,157				
Accounting and legal costs	13,808	3,280	17,088	25,307				
Auditors remuneration (Governance costs)	5,400	-	5,400	4,000				
Office costs	32,588	8,441	41,029	28,842				
Human resources	32,435	30	32,465	11,870				
Other costs	80,743	130,762	211,505	102,263				
	224,698	150,034	374,732	205,779				
	269,862	227,214	497,076	483,219				
Programme costs	216,447	-	216,447	207,661				
Project costs	53,415	227,214	280,629	275,558				
	269,862	227,214	497,076	483,219				

8 Staff costs

	Unrestricted funds		Restricted funds		2023		2022	
	£	£	£	£	£	£	£	£
Support staff costs								
Wages	32,278	55,160	87,438	238,478				
Social security costs	3,928	6,712	10,640	22,757				
Pension costs	8,958	15,308	24,266	16,205				
	45,164	77,180	122,344	277,440				

Total staff costs (including support staff)

Wages	1,306,754	934,441
Social security costs	153,669	86,986
Pension costs	114,132	51,980
	1,574,555	1,073,407

The average number of employees, including management, during the period was:

	52	39
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The number of employees received emoluments in excess of £60,000 was as follows:

	2023	2022
Salary from £60,000 to £69,999	0	1

The charity averaged 38 full time earnings (FTE) staff over the year. Excluding student staff, the lowest paid basic salary was £25,522, and the highest paid basic salary was £59,274. The median basic salary was £33,762. The gender pay gap was 19.8% and the ethnicity pay gap was 15.5%. Pay gaps are based on mean rather than median values.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

9 Trustees' and key management remuneration and benefits

Trustees

There were no trustees' remuneration or other benefits for the period ended 30 September 2023 (2022: £nil)

There were no trustees' expenses paid for the period ended 30 September 2023 (2022: £nil).

Key management

Total key management remuneration and benefits for the period ended 30th September 2023 was £357,311 (2022: £289,033)

10 Intangible fixed assets

	Software
Cost	£
As at 30th September 2022	-
Additions	45,000
As at 30th September 2023	45,000
Amortisation	
As at 30th September 2022	-
Amortisation for the year	2,750
As at 30th September 2023	2,750
Net Book Value	
As at 30th September 2022	-
As at 30th September 2023	42,250

11 Tangible fixed assets

	Computer equipment
Cost	£
As at 30th September 2022	30,207
Additions	6,163
As at 30th September 2023	36,370
Depreciation	
As at 30th September 2022	6,153
Charge for the year	5,575
As at 30th September 2023	11,728
Net Book Value	
As at 30th September 2022	24,054
As at 30th September 2023	24,642

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

12 Debtors

	2023	2022
	£	£
Trade debtors	248,158	170,771
Other debtors	519	5,317
Prepayments and accrued income	900,852	148,182
	1,149,529	324,270

13 Creditors amounts falling due within one year

	2023	2022
	£	£
Trade creditors	27,666	86,805
Social security and taxation	125,264	52,789
Other creditors	9,246	12,724
Accruals and deferred income	593,277	314,846
	755,453	467,164

14 Movement in funds

	As at 30th September 2022	Incoming resources	Resources expended	Transfers	As at 30th September 2023
	£	£	£	£	£
Unrestricted fund					
General	242,067	1,002,708	(983,911)	(19,056)	241,808
Restricted funds					
Total restricted funds (note 15)	684,876	1,713,509	(1,106,528)	19,056	1,310,913
Total funds	926,943	2,716,217	(2,090,439)	-	1,552,721

15 Movement in restricted funds

Movements for 2023

	As at 30th September 2022	Incoming resources	Resources expended	Transfers	As at 30th September 2023
	£	£	£	£	£
Mock COP and 1.5 Degrees	111,276	-	(111,276)	-	-
Students for Trees	-	-	(15,991)	15,991	-
Banking with Who	32,332	-	-	(32,332)	-
Teach the Future	-	35,500	(35,500)	-	-
Red WOLF	-	28,530	(29,336)	806	-
Student Eats	9,526	-	(9,526)	-	-
Invest for Change	17,532	-	-	(17,532)	-
My World My Home	9,582	-	-	-	9,582
Farming for Carbon and Nature	114,934	19,139	(80,443)	-	53,630
Green Erasmus	28,523	8,161	(36,324)	-	360
Green Mentors	9,578	18,567	(28,145)	-	-
Race for Nature	6,075	11,855	(9,018)	-	8,912
KM Fund	20,000	7,000	(28,829)	1,829	-
The RACE Report	57,975	12,000	(99,289)	-	(29,314)
Farming the Future	54,599	35,704	(34,553)	-	55,750
Friends Provident	19,976	156,961	(58,053)	17,532	136,416
Breaking the Bank	90,559	68,988	(52,324)	32,332	139,555
Hedgehog Friendly Campus	72,162	75,092	(77,592)	-	69,662
Homes Fit for Study	30,247	73,289	(92,723)	-	10,813
NEIRF	-	86,427	(86,427)	-	-
Carried forward	684,876	637,213	(885,349)	18,626	455,366

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

Brought forward	684,876	637,213	(885,349)	18,626	455,366
Teach the Teacher	-	348,850	(117,418)	-	231,432
I Will Fund	-	569,505	(78,284)	-	491,221
New to Nature	-	5,441	(5,871)	430	-
Green Schools Revolution	-	152,500	(19,606)	-	132,894
Total	684,876	1,713,509	(1,106,528)	19,056	1,310,913

The Trustees report provides further explanation of the activities of these restricted funds.

Movements for 2022

	As at 30th September 2020	Incoming resources	Resources expended	Transfers	As at 30th September 2022
	£	£	£	£	£
Mock COP and 1.5 Degrees	126,496	70,591	(85,811)		111,276
Students for Trees	-	1,150	(6,257)	5,107	-
Banking with Who	32,332	-	-	-	32,332
Teach the Future	29,003	51,959	(87,965)	7,003	-
Red WOLF	5,016	9,015	(15,892)	1,861	-
Student Eats	9,526	-	-		9,526
Invest for Change	16,835	697	-		17,532
My World My Home	12,898	15,000	(18,316)		9,582
Farming for Carbon and Nature	55,056	132,160	(72,282)		114,934
Green Erasmus	14,926	15,158	(1,561)		28,523
Green Mentors	20,337	32,374	(43,133)		9,578
Race for Nature	18,913	81,828	(94,666)		6,075
KM Fund	-	20,000	-		20,000
The RACE Report	-	59,225	(1,250)		57,975
Farming the Future	-	55,015	(416)		54,599
Friends Provident	-	70,048	(50,072)		19,976
Breaking the Bank	-	116,335	(25,776)		90,559
Hedgehog Friendly Campus	-	74,330	(2,168)		72,162
Homes Fit for Study	-	54,800	(24,553)		30,247
Total	341,338	859,685	(530,118)	13,971	684,876

16 Related party transactions

There were no related party transactions during the year.

17 Volunteers

The charity utilises the services of volunteers whom are an integral part of the operation of the charity. The value in-kind of their free labour cannot be accurately calculated.

STUDENTS ORGANISING FOR SUSTAINABILITY

England & Wales - Charity number 1184011

Accounts

TRUSTEE REPORT AND ANNUAL ACCOUNTS 2021-22



STUDENTS
ORGANISING FOR
SUSTAINABILITY
UNITED KINGDOM

TRUSTEE REPORT AND ANNUAL ACCOUNTS 2021-22

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1. Introducing SOS-UK

Students Organising for Sustainability UK (SOS-UK) is an educational charity created in response to the climate emergency and ecological crisis. We support students to learn, act and lead for sustainability. Our origins are in the student movement, and we've operated as an independent charity since 2019. Our charity number is 1184011.

You can read more about our work on our [website](#).

The charitable objective of SOS-UK is...

“to promote sustainable development for the benefit of the public by the advancement of education of the public in the principles and practice of sustainable development, social responsibility and the protection of the natural environment through the prudent use of natural and human-made resources.”

2. How we work

SOS-UK exists to support students to be the change that society urgently needs to get us out of the climate emergency and ecological crisis, and to deliver climate justice. All the campaigns and programmes we run have been instigated, led or supported by students, enabled and mentored by the staff team at SOS-UK. We are the support crew, doing whatever we can to help the students ensure their projects and campaigns are successful and impactful.

The organisational values we work by are:

- student-centred;
- inclusive and supportive;
- driven by social justice;
- anti-oppression and acting in solidarity;
- responsive, dynamic and flexible;
- reliable and honest;
- transparent and accountable;
- team-focused and collaborative;
- understanding and caring.

3. Our goals and aims

We believe that education in its current format is a central cause of societal unsustainability. It reinforces unsustainable and unjust thinking and values and that is why we need to urgently change it. Our education system, including all its institutions and the opportunities for learning

they provide, should be the central mechanism for resolving the climate emergency and avoiding ecological breakdown in a way that leads to better and fairer lives for all people.

We are working at pace to deliver systemic change in the way education providers and educators frame and teach sustainability, in both pre-16 and post-16 education. We want to see people in education being taught about sustainability in an integrated, relevant and solutions-centred way, with them being supported to apply their knowledge and skills in real life, not just reciting it in exams.

We also know that it's not just in classrooms and lecture theatres that the knowledge, skills, values and competences needed to drive sustainability across society are developed. We believe that all elements of the education system should be repurposed around achieving sustainability and climate justice.

For this reason, we're working to change the fabric of the institutions in which learning takes place, including their buildings and estates along with their policies and cultures, so that they exemplify positive sustainable practices. It's also the motivation behind our programmes and campaigns that directly provide students with 'real-world' opportunities to develop the capabilities that will help them, and society, to become more sustainable and just.

Our ultimate outcome is to break the cycle of highly educated people making bad decisions for the planet, and instead re-focus towards people working together to ensure everyone has a good quality of life and we live sustainably. We know that change needs to happen now if we are to avoid the worst impacts of climate change and biodiversity decline. By refocusing our education system on these goals, we stand to influence the leaders of future generations, but we can also achieve immediate impact as our education system and its institutions are deeply embedded in our society. Siblings, parents, grandparents, friends, teacher and colleagues - everyone has a connection to education in some way.

All our work contributes to our **three organisational aims**:

1. Getting more students leading on, and learning for, sustainability

When students lead on sustainability they develop the knowledge, values, skills, and competencies required to make them great sustainability leaders. We don't just want organisations to do sustainability for students, it should be done by, with, and through students.

2. Repurposing the education system around the climate emergency and ecological crisis

Sustainability should be woven through every subject like a golden thread. Every student should be a sustainability student, and every subject a sustainability subject. The education system should serve as a force for good in response to the challenges that society faces.

3. Making sustainability more inclusive, so it is for everyone

Our [research](#) has shown that the environmental sector is massively underrepresented in racial diversity. It's well evidenced that the negative impacts of sustainability inaction disproportionately affect people of colour and we're building on this to drive forward inclusion work across the intersections of inequalities and underrepresentation in the environment and sustainability movement.

4. Our work and impact: 2021-22 in review

Our work is organised around our three directorates, which are aligned to our three organisational aims:

- Engagement;
- Education;
- Inclusion and climate justice.

Within each directorate, we work towards achieving our goals through delivering:

- Programmes;
- Campaigns;
- Training and events;
- Research.

We seek out and support students with good ideas. We help them develop their plans and support them to access funding so they can see their ideas turn into a reality - and achieve real impact. A significant number of our programmes and campaigns have been started this way, including long-standing activities such as Green Impact, Student Switch Off, Student Eats, Responsible Futures, and Hedgehog Friendly Campus. These are now all national (or even international) programmes of work, engaging thousands of students and staff in sustainability. We're proud that our work is led or supported locally by students, in keeping with our objective of getting more students leading on, and learning for, sustainability.

Through working towards our goals under each of our directorates, in 2021-22 we...

- **Engaged almost 226,000 students**
- **Supported over 74,500 staff**
- **Worked with over 800 organisations**
- **Enabled over 12,000 actions and activities**

4.1 Engagement

Our **engagement** work reaches students and staff through the informal curriculum, focusing on creating opportunities outside the 'classroom'. We recognise that the experiences people have in their everyday lives are hugely valuable in supporting the development of skills, knowledge, values and competences needed to lead on sustainability. Our work addresses the need to take action now and recognises that lifestyle change and system change are deeply connected - both are essential to tackling the climate and biodiversity crises.

Read more about our engagement work:

Fairtrade Universities and Colleges: Our framework and accreditation for embedding ethical practices throughout campus

Our joint accreditation is run in partnership with the Fairtrade Foundation, engaging students and staff to embed trade justice principles in policies and campaigns, as well as to improve the provision of Fairtrade products on university and college campuses (funded by universities and colleges). In 2021-22, 25 institutions achieved the Fairtrade Award, following an audit completed by 63 students.

Green Impact: Our framework for organisations to be environmentally and socially sustainable

Our UNESCO award-winning sustainability awards and engagement programme for staff to embed sustainability in their workplaces, supported by trained students. We have run the programme since 2008 and in the last year, we trained over 500 students to support and then audit almost 3000 staff participating in Green Impact teams in their workplaces. In 2021-22, these staff completed over 10,000 actions to improve the sustainability of their organisation.

Homes Fit for Study: Alleviating exposure to fuel poverty through audits and energy advice

Through Homes Fit for Study we deliver a programme of work to students across Great Britain, reducing their exposure to energy poverty through audits and energy advice. The work is funded by the Energy Industry Voluntary Redress Scheme, and SOS-UK is working in collaboration with National Energy Action to deliver it. In 2021-22, we trained 26 students as home energy auditors, who went on to complete 102 home audits with their peers. We've calculated that the energy efficiency behaviours reported by students who received an audit amounts to almost 300,000kg CO2.

Student Switch Off: Engagement activities for students in residences and purpose-built student accommodation

Our multi-award-winning student sustainability engagement programme, providing a campaign within student accommodation to achieve quantifiable energy, waste and water reduction through improved student sustainability literacy and competition. We have run Student Switch Off in UK universities since 2007. In 2021-22, we encouraged changes in behaviour that have led to carbon savings of 188,000kg CO2. Almost 9000 students actively participated in the campaign, for example through volunteering or participating in behaviour-change focused competitions.

Students for Trees: Young people across the UK championing trees and woodland

Students for Trees is a student led network supporting students across the UK to learn about, and to take action for, woods and trees, to help fight the climate and nature crises. The programme is supported by SOS-UK and The Woodland Trust. In 2021-22 we supported 33 local student branches to take action for trees, including planting over 5000 trees on their campuses and in their communities. The network is overseen by a national council of 12 students, providing a key opportunity for developing sustainability leadership skills.

Learning Academy: Our hub of learning and development

We provide learning opportunities designed for students, student representatives, and institution staff, delivered in a variety of methods including face-to-face and online by our in-house SOS-UK staff. In 2021-22 we continued to offer our array of training and development sessions, working

with 25 organisations to upskill their students and staff on sustainability. Part of our Learning Academy is our Carbon Literacy offer, which has been adapted to provide organisations with bespoke training on action on climate change.

Carbon Challenge: Engaging students and staff to reduce their carbon footprint

Carbon Challenge engages staff and students in reducing their carbon footprint at home and in the workplace. An online carbon footprinting and reduction tool, hosted by GIKI Zero, provides staff and students with the opportunity to understand their own personal impact on the planet with 120 carbon reduction actions across seven categories. 2021-22 was the pilot year for the programme with 2 organisations participating. Over 1000 actions were completed saving 35,000kg CO₂.

Farming for Carbon and Nature: Using university and college farmland to capture carbon and restore nature

Many colleges and universities have large agricultural landholdings and we're setting up an innovative model where we incentivise universities to make payments to farms so they can transition to more nature friendly farming practices to sequester carbon. This work is funded by the Esmée Fairbairn Foundation and the Natural Environment Investment Readiness Fund (NEIRF). We're working closely with farmers, universities, colleges and a range of technical experts to develop and pilot the approach.

How farming can cool the planet: Finding a united voice on food, farming and the climate and nature crises

Through farm visits, speaking at events and creating resources, the project enables students, FLAME members and young farmers with different lived experiences to share their stories with each other, to find common ground, and to ultimately have a united voice so they can tackle the climate crisis through food and farming together. The project is collaboratively delivered by SOS-UK, FLAME - the youth branch of the Landworkers' Alliance, and the National Federation of Young Farmers Clubs). The project launched in 2021-22 with 7 students taking part in a farm visit.

Sustainable Food and Growing Network: Supporting institutions to embed sustainable food and food growing on their campuses

Our Sustainable Food and Growing support network supports staff and students to collaboratively agree and achieve ambitious targets, link up different food and growing projects on campus, learn and be inspired by other institutions, and provides opportunities share with and learn from other network members. In its inaugural year, 3 universities participated in the network joining regular networking events and meetings to gain insight into good practice related to sustainable food on campus.

Hedgehog Friendly Campus: Turning campuses into places hedgehogs can thrive

Hedgehog Friendly Campus gives awards to universities, FE colleges and primary schools who complete actions from our hedgehog-friendly toolkit. The toolkit is full of hedgehog-friendly actions to protect hedgehogs, enhance their habitat and educate others on how they can help. The programme is funded by the British Hedgehog Preservation Society. In 2021-22 we delivered training, assemblies and talks to over 25400 students supporting them to develop the knowledge and skills needed to be agents for change in preventing the decline of hedgehogs in the UK.

Banking with Who: Supporting students to choose more ethical bank accounts

Banking with Who ran during 2021 engaging college and sixth-form students to consider sustainability when opening their first bank account. It was funded by The Sunrise Project. We engaged over 2600 students through workshops and our social media campaign.

Candidates for Change: Supporting university students to consider their impact through careers

Candidates for Change was a one-off campaign running during 2021. Prospective applicants and newly-employed graduates can help influence employers to do more for sustainability, from investing their pensions more ethically to paying a real living wage to all workers. We engaged students through workshops, guiding them towards positively influencing their future employers. Over 170 students participated in our workshops during the year.

Our achievements in 2021-22 for our engagement work include:

- This year we launched our Homes Fit for Study campaign, and so far we've supported thousands of students by providing advice on navigating the household energy sector and guidance on how to save energy in their homes. These two aspects are vital life skills, which have become increasingly important given the dual cost of living and energy crises being experienced across the UK in 2021-22.
- Our 33 Students for Trees branches, which we work collaboratively with The Woodland Trust to support, have contributed to the drive to increase tree cover in the UK by planting over 5,000 trees! A single tree can absorb as much as 22kg of carbon each year, meaning our Students for Trees actions have the potential to absorb around 110,000kg of carbon annually.
- Our engagement programmes and campaigns have continued to contribute carbon savings across the education sector, resulting in over 500,000kg of CO₂ saved in 2021-22. This equates to 500 return economy flights, transporting 94,500 people between London and Paris, or boiling the kettle to make 35 million cups of tea!
- Over 4,000 students and staff have completed training opportunities through our programmes and campaigns, enabling the development of the skills, knowledge, values and competences needed to act on climate change.

Things we learnt about our engagement work this year include:

- Students and staff want to do more on the ecological crisis, and we intend to continue to support them to do this. For this reason we brought in the very popular and engaging Hedgehog Friendly Campus into SOS-UK this year, and our Woodland Trust funded Students for Trees work continues to be very well received by students. We hope to continue progressing this work further in 2022-23.
- There is a lot of interest from students in our Homes Fit for Study campaign which can be directly linked to the current energy crisis. Feedback from students on the training we've provided for them is that it is 'extremely helpful' and 'close to life changing'. We'll endeavour to build on this work and supporting students through the energy crisis in 2022-23. Positive habits developed through awareness raising programmes like Homes Fit for Study have the potential to last for years after the programme has stopped - for example through our previous

energy efficiency programmes, we know that 99% of students continue with their energy habits even after their participation has ended.

- Our evaluation work shows that students enjoy the auditor training opportunities linked to our engagement programmes - it enables them to advance their knowledge on sustainability, but also develop new skills, and gain insight and experience of the 'behind the scenes' running of their universities and other organisations in their local communities.

4.2 Education

Our **education** work focuses on transforming the formal education system, from early years through to adult education, to address the climate and ecological crisis. Through systems-change campaigns and whole-institutional change programmes, we work to ensure all students develop the knowledge, skills, attributes, and values to act for climate and social justices now and in the future.

Find out more about our education programmes and campaigns:

SDG Teach-in: Putting the Sustainable Development Goals at the heart of education

The *SDG Teach In* is a campaign to put the [UN Sustainable Development Goals](#) (SDGs), and therefore sustainability, at the heart of all stages of education, and across all disciplines. This annual campaign calls upon educators to include the SDGs within their teaching, learning and assessment during the campaign month (and beyond!). 2021-22 saw our biggest 'teach-in' yet - 772 educators from over 134 institutions pledged, reaching over 140,000 students!

For Good: Partnering students and organisations for projects, research and placements

The For Good platform was created to empower students to innovate and progress all aspects of sustainability through meaningful research, projects and placements by partnering with organisations in their communities. In return, organisations benefit from capacity building, bright ideas and creative solutions for progressing sustainability challenges. In 2021-22 we had 20 students take part in For Good.

RED WoLF: Student engagement on maximising renewable energy

We've partnered with universities, housing associations, local authorities and training organisations across North-West Europe to tackle housing emissions, responsible for approximately 300 million tonnes of CO₂/yr through the RED WoLF (Rethink Electricity Distribution Without Load Following) project. SOS-UK's role is to facilitate student engagement with the project, providing action-based learning opportunities, as well as awareness raising. In 2021-22 we ran a summer school for 95 students to gain a greater understanding of sustainability in the context of their subject.

Responsible Futures: A framework and accreditation mark for embedding sustainability in learning

Responsible Futures is a whole-institution supported change programme and accreditation mark to embed sustainability across all aspects of student learning. We actively support partnerships between students' unions and institutions through a structured framework of criteria to encourage action on embedding sustainability, inclusive of climate justice, into formal and informal learning.

In 2021-22 we had 13 partnerships participating in the programme with 6 partnerships achieving accreditation with 80 students taking part in the audit process.

Mock COP: A global campaign demanding world leaders to show climate ambition

When the COP26 conference would have been running in November 2020, over 330 youth delegates representing over 140 countries gathered online at Mock COP26 showing the ambition and dreams of young people worldwide fighting for a fair, equal and green world. Since the main Mock COP event, the students have continued campaigning on climate education, including developing Teach the Teacher which sees roles reversed between educator and student. Sessions have been delivered in over 45 schools in 21 countries, enabling educators to understand youth perspectives on the climate crises in relation to their education.

Teach the Future: A youth-led campaign for climate education in the UK

The campaign, run by students in secondary and tertiary education and hosted by SOS-UK, has three goals: that all students are taught about climate change, that green skills are included in vocational courses and that educational buildings are climate-friendly. A range of activities lobbying for policy change were delivered in 2021-22 including hustings events for the Scottish parliament elections, a Westminster Hall debate on climate education and achieving a second reading of the campaign's Climate Education Bill in Parliament. We support around 7 paid student staff to convene the campaign, with a wider group of around 60 young people volunteering alongside them.

Alcohol Impact: Fostering productive, healthy and inclusive student cultures surrounding drinking

Since its launch in 2015, Alcohol Impact has supported 31 universities and students' unions across the UK to create positive change across campuses. From sober raves to alcohol awareness training for sports clubs, Alcohol Impact helps institutions to innovate their approach to tackling issues related to student alcohol use. In 2021-22 2 university and students' union partnerships continued to participate in the programme, with 115 staff and almost 2000 students engaging.

Drug and Alcohol Impact: A holistic approach to creating healthy, inclusive cultures around drugs and alcohol

Our student wellbeing programme embeds social norms of responsible drinking on our campuses, and refocuses the conversation on drugs to be about reducing harm, and building healthier, safer, more productive student communities. 2021-22 saw the successful culmination of our 2-year pilot of the programme, which saw 5 partnerships of universities and their students' unions working to achieve accreditation.

SDG and sustainability curriculum mapping: Student-led mapping of the formal curricula against the UN SDGs

Our support package for mapping the [UN Sustainable Development Goals](#) (SDGs) and [Education for Sustainable Development](#) (ESD) teaching and learning approaches across the formal curriculum in universities and colleges through a student-led audit. In 2021-22 we worked with 5 organisations, training over 90 students to assess module content across almost 6000 modules!

SHAPE Sustainability Impact Projects: Demonstrating the importance of SHAPE disciplines in tackling sustainability challenges

Funded by the British Academy, we work with students studying social sciences, humanities and arts to work in groups to identify solutions to challenges facing people, the economy and the

environment. A suite of training workshops and individual support guides them through the process of delivering their projects. In 2021-22 we supported 13 student groups in 5 universities to develop solutions to local sustainability challenges. 12 groups were supported to progress this work through further funding.

Our achievements in 2021-22 for our education work include:

- We have rapidly advanced our work on education systems change campaigning, extending our work on Teach the Future and developing this further through MockCOP. This has enabled us to support youth campaigners in the UK and globally and laid a strong foundation for advancing climate education policy in the UK.
- Our Education programmes continue to steadily grow, and we consistently receive positive feedback for their transformational impact within institutions. SDG Mapping has developed significantly this year, serving as an important baselining tool for institutions and meaningfully engaging students in curriculum reform.
- The culmination of the Drug and Alcohol Impact pilot demonstrated the impact of our wellbeing work on the sector and leading the conversation on harm reduction approaches to student drug use. This is an important piece of the puzzle when it comes to our holistic approach to sustainability and wellbeing.

Things we learnt about our education work this year include:

- We have furthered our understanding of where we are best positioned in the sector to influence change and as a result have lessened our focus on For Good. We will explore next year how we advance the legacy of the platform but not continue to actively invest staff capacity as it does not have a sustainable funding model and we have not managed to secure grant funding for its development.
- Institutions want to do more to understand the current ‘levels’ of sustainability being taught and so the further development and growth of the SDG Mapping support package has been welcomed by the sector.

4.3 Inclusion and climate justice

Our **inclusion and climate justice** work focuses on ensuring sustainability is inclusive and diverse. We know not everyone is affected by climate change and the ecological crisis equally, and we're working to make sure the organisations at the forefront of tackling the issues are reflective of the communities they represent. We also need to ensure all students wanting to spearhead action through their careers in this sector are not limited by barriers related to their ethnicity, gender identity, sexual identity, disability, social or educational background, or any other characteristic or attribute. Our work in this area spans the education sector and the professional pathways connected with addressing climate and ecological issues for progressing positive good in terms of both people and planet.

Read more about our inclusion and climate justice work:

[My World My Home](#): Leadership development through community organising in colleges

My World My Home is a prestigious leadership development programme for young people aged 16-24, in association with Friends of the Earth and SOS-UK. Over the course of a year, students are supported to plan and organise a local community campaign that will positively benefit the local environment. The programme targets students from backgrounds usually underrepresented in environmental campaigning. In 2021-22 we launched new pilots with young people in Northern Ireland and with SEND groups in colleges to reflect this, working with 10 colleges in total.

Green Influencers: Inspiring young people to make a difference in their communities

Green Influencers is helping young people create deep, lasting and meaningful connections with the natural environment. By taking part in ambitious youth-led projects, young people learn and develop new skills that will improve their life chances, open progression routes and help inspire their local communities to take meaningful action too. Green Influencers are ambassadors for the environment, changing the world for the better through youth social action. In 2021-22 we engaged 200 Green Influencers in Southampton and Norfolk, aged 10-14.

Race for Nature's Recovery: A Kickstart scheme covering racial diversity in the environment sector

We've made use of the Government's [Kickstart Scheme](#) to tackle the longstanding lack of racial diversity in the environmental movement. Working with our partners Action for Conservation, Generation Success and Voyage Youth we're supporting young people aged 16-24 on Universal Credit to complete job placements with over 30 environmental organisations across the UK. The scheme came to an end in 2022, and in total supported 125 young people to complete placements and start their careers in the environment sector.

The RACE Report: Campaigning for racial diversity at work in the environmental charity sector

Through increasing transparency on the diversity of our environmental charities and organisations that fund them we're creating an impetus to go further and faster on diversity and inclusion to deliver climate justice, now. The campaign launched in 2022 with 94 organisations submitting data at some level.

Invest for Change: A campaign to radically reform how universities invest their money

We're calling on universities to reform their investment practices to centre environmental and social justice solutions. We're working with students to engage their universities on this, as well as working directly with universities to lead this shift. In 2021-22 we supported student campaigners at 30 universities to explore and advocate for responsible investment. We also engaged 40 university leaders to change the investment practices at their institution.

Breaking the Bank: Campaigning to end banks funding of fossil fuel companies

Banks rely on universities and students for recruitment and reputation: we can use this to put the pressure on for our demand that they stop financing fossil fuels. We're building university campaigns across the country, each one unique to the institution and group of students. The development work for the campaign started in summer 2022 and we're looking forward to getting started with supporting to initiate change in their institutions in the autumn.

Our achievements in 2021-22 for our inclusion and climate justice work include:

- We've set the foundations for establishing ourselves as a driving force for addressing issues related to inclusion for delivering on climate justice in the UK education and environmental charity sector. Our partnerships and influence spans the environment, education and youth sectors, positioning us well to bridge the gap between those considering working in the environment sector and the sector itself. This is being demonstrated through our core

programmes and campaigns summarised above, highlighting our engagement with students and young people currently marginalised in the environment sector, including (but not limited to) those who are racially and ethnically minoritised, and SEND students. Programmes such as Green Influencers, My World My Home and Race for Nature's Recovery are providing focussed initiatives to support marginalised young people to be change makers for sustainability and begin working in the environment sector.

- 2022 was The RACE Report's inaugural year. 91 organisations submitted their staff data, actively participating in the initiative, proving its potential to have an impact as it grows, and organisation's commitment to making progress on diversity.
- Our ethical finance campaigns go from strength to strength, as illustrated by Invest for Change, which is seeing increasing engagement from institutions as student campaigners, supported by SOS-UK, successfully influence their investment goals. Successes of this campaign are providing the building blocks for Breaking the Bank, launched in late 2022.

Things we learnt about our inclusion and climate justice work this year include:

- We know The RACE Report has potential to provide impetus to speed up diversity in the environmental charity sector. Our targets for engagement in 2022 were not met, achieving half as many participating organisations as we set out to. Going forward we need to ensure communications of our data gathering and reporting processes are as clear and succinct as possible, to reassure participating organisations that the anonymity of their staff will be retained. In some instances, non-participation has been due to organisations needing to adjust their internal data gathering processes to align with TRR. It is anticipated participation will grow continuously as it continues to gain national media and sectoral attention.
- We also need to establish the inclusion strand of this work in parallel. Addressing the diversity and representation is just one part of the journey for progressing climate justice. We aim to work with the organisations and education institutions currently failing to deliver on diversity to ensure they are inclusive spaces for young people, students and staff from marginalised groups to enter into.

5. Looking ahead to 2022-23

Within our **Engagement directorate**, for 2022-23 we plan to continue running all the programmes and campaigns running in 2021-22, with the exception of our Carbon Challenge. We intend to build on our impactful biodiversity work. For example, we will develop a pilot scheme enabling universities to pay farmers on university and college-owned farmland to adopt sustainable practices that both sequester atmospheric carbon in the soil and increase biodiversity. Given the high demand for our work on energy poverty through Homes Fit for Study we'll continue to seek out opportunities that allow us to support students in navigating the cost of living and energy crises. The trustees have also approved investment in our online toolkit software that supports many of our engagement programmes. This investment will enable us to make our platforms for programmes like Green Impact more engaging for our participants; our current software is over 10 years and is no longer fit for purpose.

In the coming year, the **Education directorate** will continue to run all projects, programmes, and campaigns apart from For Good which we will begin winding down and planning legacy activities. We project growth in our programmatic work as sector demand for Responsible Futures and SDG Curriculum Mapping is high and we will launch our new programme, ESD Changemakers which will support students and staff to work together on curriculum reform projects within their courses. Teach the Future will focus on advancing the Climate Education Bill through parliament and hosting parliamentary receptions in Scotland and Wales to advance the campaign in those nations. MockCOP will enter its third phase of activity, focusing on scaling up Teach the Teacher around the world after its successful pilot at COP26 and introducing another iteration of the project, Teach the Parent. Through MockCOP we will attend COP27 in Egypt with the aim of influencing the global and national agendas on climate education and platforming youth voice in these spaces.

As our **Inclusion and Climate Justice directorate** establishes itself, priorities for 2022-23 include developing and growing the breadth of our work in this area, in particular our key initiative, The RACE Report, and prospecting for funding to deliver on the ambitions of the directorate's work. The directorate will seek funding to launch a new pathways programme, engaging young people and students from marginalised groups, and environmental charities to provide a supportive programme for improving diversity and inclusion in the sector. We will launch a consultancy offering, working with environment, climate and sustainability focussed organisations, and education institutions to progress equity, diversity and inclusion in terms of who is represented as well as through exploration of their work and approaches. The directorate will also look inwardly at SOS-UK to ensure we are holding ourselves accountable to deliver on progressive strategies and approaches, which create an inclusive work culture in which staff, volunteers and the people we work with can thrive.

SOS-International was co-founded in 2018 by NUS-UK/SOS-UK, DSF and USI - the national unions of students for higher education in Denmark and Ireland respectively. In autumn 2022 DSF's three-year hosting of SOS-International will come to an end and SOS-UK were voted in as hosts at SOS-International's General Assembly in May 2022. SOS-UK will work with DSF to ensure a smooth transfer for the staff and operations of SOS-International and we will onboard the staff to SOS-UK, as with any new member of staff. The staff will become employees of SOS-UK and we will work to bring financial processes of SOS-International into SOS-UK for auditing and operational purposes. At time of transfer, SOS-International have three members of staff: Green Office Movement coordinator (based in The Netherlands), Green Impact project manager (based in Belgium), and Green Office Movement administrator (based in The Netherlands).

In 2022-23 we'll focus significant resource on the development of a **strategic framework** for the organisation that will guide us in the prioritisation of our work to achieve maximum impact against our aims as we move out of 'start-up' mode and become an established national charity. Specific budget has been ringfenced to access external support to guide us through this process, which will ensure that staff at all levels have the opportunity to input into the direction of the charity. This framework will support the development of our impact measurement at an organisational level, to ensure we translate the outcomes of our individual programmes, campaigns and training to our organisation-level goals.

6. Financial review and risk

We are pleased with the year-end position of a surplus of £370,069. This takes our total funds to £926,944, of which £684,876 are restricted and £242,068 are unrestricted.

Our revenues grew for the third consecutive year, from £1,337,953 in our founding year of 2019/20, to £1,403,862 in 2020/21 and £1,788,129 in 2021/22. In 2020/21 we achieved growth across all our main income streams: 61% of our income came from grants and donations (£1,088,531 compared to £872,414 in 2020/21), 36% from our programmes (£641,720 compared to £505,708 in 2020/21), and 3% from trading (£57,878 compared to £25,740 in 2020/21).

Our reserves policy is three months of unrestricted reserves available at all times. Since our founding we have been steadily building the level of our unrestricted reserves. However, although the amount of our unrestricted reserves increased by a further £26,531 (from £215,537 to £242,068) in 2021/22, the increase in expenditure (from £1,103,279 to £1,418,060) meant that the reserves target increased by £78,696 (from £275,819 to £354,515). This means that, overall, the shortfall between our unrestricted reserves and the reserve policy target actually increased from £59,183 at the end of the 2020/21 year to £112,447 at the end of 2021/22. In terms of the number of days of running costs that we can fund from our reserves at this time, we have enough for 63 days, and are now 29 days of reserves away from our target. Over the year ahead the Board will work with the directors to secure more unrestricted income so we can close this gap and meet our reserves policy.

The trustees maintain a register of risks and review them annually. The main risks facing the charity for the year ahead relate to loss of income, loss of key staff and safeguarding issues. The top twenty risks by rank are divided amongst our director team and the directors work with us to mitigate each risk.

Within the accounts, we have again stated our gender and ethnicity pay gaps. Both the gaps have increased this year, in part due to us hiring seven amazing young Kickstarters through our Race for Nature's Recovery scheme. These were entry-level roles aimed at bringing in young people from underserved and underrepresented groups, and it is our intention to support these young people to progress within the charity. We anticipate that the gender and ethnicity pay gaps will shrink next year.

7. Structure, governance and management

SOS-UK is a Charitable Incorporated Organisation (CIO) governed by a constitution. The members of SOS-UK are the eight trustees. The Board, comprising of the trustees, meets quarterly and it is chaired by Richard Dunne. In 2021-22 we added four new trustees to the Board, through a process of external advertisement and a competitive recruitment process led by the Board. The new trustees who joined us in 2021-22, and any future additions, are fully inducted and trained including an introduction to the organisation and an overview of their legal and

We, the trustees have read and understood the Charity Commission's guidance on public benefit and are confident that all SOS-UK's programmes and campaigns deliver our charitable objects, progress the issues we want to see changed and deliver public benefit. The trustee role is to actively offer insight and advice on the strategic direction of the organisation, in addition to

monitoring and managing risk and ensuring the charity is well managed and impactful. The trustees delegate operational issues and decisions to the team of directors, led by the executive director. In 2022, we commenced work on a strategic framework for the organisation. This more flexible form of the traditional strategic plan will offer us the balance of clarity and cohesion needed to understand, structure and communicate our work with the flexibility required to support our agile, dynamic and flexible way of working.

SOS-UK has separate governance and is financially independent from its founding organisation - the National Union of Students (NUS). SOS-UK is not a part of the NUS Group. Our independent governance is reinforced through our independent chairperson, however our link with NUS is maintained by the current NUS president serving on our trustee board. NUS also provide SOS-UK with operational support and facilities and these arrangements are set out in a detailed memorandum of understanding. Similarly, SOS-UK's pay and remuneration remains based on the NUS pay scale. This was established in 2014 and was initially set on the National Joint Council (NJC) framework. The NUS pay scale framework and job evaluation scheme forms a part of all SOS-UK staff terms and conditions of employment. The trustee board is supportive of the staff trade union, and have signed working arrangements which outline how the recognition agreement will be delivered.

The trustees have been monitoring our diversity data and are pleased that the charity has become more ethnically diverse over the last year. We are continually looking to further improve our performance in this area, across the full range of diversity characteristics and also recognise that statistics are only part of the picture - we want to ensure all staff members feel included within the organisation no matter their background or identity.

8. Details

Students Organising for Sustainability is Charitable Incorporated Organisation (CIO) that was registered by the Charity Commission in England and Wales (charity number 1184011) on 20 June 2019. This is our third annual report. The audited accounts and this document cover the period 01 October 2021 to 30 September 2022.

Our registered address is SOS-UK, c/o NUS Services, Snape Road, Macclesfield, SK10 2NZ. We bank with The Cooperative Bank and our auditors are Harts Limited of Macclesfield.

Our trustees are:

- Carole Parkes
- Ellen Fearon
- Hannah Thomas
- Harriet Williams
- Larissa Kennedy (SOS-UK President)
- Richard Dunne (SOS-UK Chair). Richard also acts as safeguarding lead for the board of trustees.
- Serene Esuruoso
- Zamzam Ibrahim

You can read more about the background of our trustees and their connection with our work on our website www.sos-uk.org.

SOS-UK is managed on a day-to-day basis by Jamie Agombar, executive director, and the director team of Joanna Romanowicz (director of engagement), Quinn Runkle (director of education), Manu Maunganidze (co-director of inclusion and climate justice and Meg Baker (co-director of inclusion and climate justice)). You can find out more about our chief executive and the directors, along with the whole SOS-UK team on our website.

The trustees, chief executive and directors thank our partners, supporters, funders for their continued support. With your continued support, we look forward to helping more students deliver transformational sustainability initiatives over the year ahead. We are particularly grateful to our incredible team of staff, who consistently work so hard to ensure we are a high-performing and impactful charity that leads by example.



Carole Parkes



Ellen Fearon



Hannah Thomas



Harriet Williams



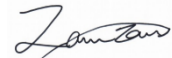
Larissa Kennedy



Richard Dunne



Serene Esuruoso



Zamzam Ibrahim

9. Get in touch

You can reach us at:

hello@sos-uk.org

www.sos-uk.org

10. Audited accounts:

Please see pages 17 to 35.

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30th September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charitable Incorporated Organisation number: CE017928

Registered Charity number: 1184011

Principal office:

c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ

Trustees:

Z Ibrahim

R Dunne

E Fearon

L Kennedy

Harriet Williams

(appointed 27 June 2022)

Hannah Thomas

(appointed 27 June 2022)

Serene Esuruoso

(appointed 27 June 2022)

Carole Parkes

(appointed 27 June 2022)

Statutory Auditors:

Harts Limited, Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum, and was registered with the Charity Commission on 20th June 2019 as a Charitable Incorporated Organisation, governed by the proper law of England and Wales.

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.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements, the Trustees are required to:

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

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees, individually, are aware:

- There is no relevant audit information of which the charity's auditors is unaware; and
- The Trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Harts Limited were appointed as auditors to the charity in the year.



Richard Dunne
Chair of Trustees
Date: 19/06/2023

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

Opinion

We have audited the financial statements of Students Organising for Sustainability (the 'Charitable Incorporated Organisation') for the period ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 Incorporated Organisation's affairs as at 30 September 2022 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 charity 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 trustee's use of the going concern basis of accounting in 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 charity'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 Report of the Trustees other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY (continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, set out on page 13, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity 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.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the charity operate in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011 and the charity's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

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 auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
STUDENTS ORGANISING FOR SUSTAINABILITY (continued)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harts Ltd.

Melissa Bowers FCCA (Senior Statutory Auditor)
for and on behalf of Harts Limited
Statutory Auditors
Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX
Date: *20/06/2023* .

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	3	118,104	853,270	971,374	872,414
Charitable activities					
<i>Programme income</i>	4	641,720	-	641,720	505,708
Other trading activities	5	168,620	6,415	175,035	25,740
Total income		928,444	859,685	1,788,129	1,403,862
Expenditure on:					
Charitable activities					
<i>Cost of programme delivery</i>	6	637,439	-	637,439	528,750
<i>Advancement of sustainability</i>	6	250,195	527,958	778,153	570,131
<i>Donations</i>		308	2,160	2,468	4,398
Total expenditure		887,942	530,118	1,418,060	1,103,279
Net income		40,502	329,567	370,069	300,583
Transfer between funds		(13,971)	13,971	-	-
Net movement in funds		26,531	343,538	370,069	300,583
Reconciliation of funds:					
Total funds brought forward		215,537	341,338	556,875	256,292
Net movement in funds		26,531	343,538	370,069	300,583
Total funds carried forward		242,068	684,876	926,944	556,875

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 25 to 33 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
BALANCE SHEET
AS AT 30TH SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Fixed Assets					
Tangible	10	24,054	-	24,054	450
		24,054	-	24,054	450
Current assets					
Debtors	11	220,698	103,572	324,270	182,019
Cash at bank		415,957	629,827	1,045,784	721,381
		636,655	733,399	1,370,054	903,400
Creditors					
Amounts falling due within one year	12	(418,641)	(48,523)	(467,164)	(346,975)
Net current assets		218,014	684,876	902,890	556,425
Total net assets		242,068	684,876	926,944	556,875
Funds					
Unrestricted				242,068	215,537
Restricted				684,876	341,338
				926,944	556,875

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Richard Dunne

Mr Richard Dunne

Date: 19/06/2023

The notes on pages 25 to 33 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Notes	2022 £	2021 £
Net cash inflow from operating activities			
Net cash generated from operating activities	(a)	354,048	330,350
Cash flows from investing activities			
Purchase of tangible fixed assets		(29,645)	(1,562)
Sale of tangible fixed assets			2,300
Purchase of fixed asset investments		-	-
Net cash provided by/(used in) investing activities		(29,645)	738
Increase in cash and cash equivalents		<u>324,403</u>	<u>331,088</u>
Cash and cash equivalents at the beginning of the year	(b)	721,381	390,293
Cash and cash equivalents at the end of the year	(b)	<u>1,045,784</u>	<u>721,381</u>
		2022	2021
		£	£
(a) Reconciliation of net income to net cash flow from operating activities			
Net incoming resources		370,069	300,583
Depreciation charges and non cash profit and loss on disposal of assets		6,041	(5)
		<u>376,110</u>	<u>300,578</u>
Increase in debtors and prepayments		(142,251)	49,202
Increase in creditors and deferred income		120,189	(19,430)
Net cash inflow from operating activities		<u>354,048</u>	<u>330,350</u>
(b) Analysis of changes in net funds			
	As at 30th September 2021	Cash flow	As at 30th September 2022
Net cash			
Cash at bank	721,381	324,403	1,045,784
Total	<u>721,381</u>	<u>324,403</u>	<u>1,045,784</u>

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

1 General information

The Charity is a public benefit entity and a Charitable Incorporated Organisation ("CIO") and is registered with the Charity Charities Commission (Charity Registered Number 1184011) in England and Wales.

In the event of the Charity being wound up, each Member of the Charity is liable to contribute to the assets of the Charity such amount (but not more than £1) as may be required for the payment of debts and liabilities of the Charity contracted before that person ceases to be a Member, for payment of costs, charges and expenses of winding up, and for adjustment of the rights of the continuing Members among themselves.

The address of the registered office is c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ. The nature of the Charity's operations and principal activities are detailed in the Trustees Report.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (effective 1 January 2019) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Students Organising for Sustainability meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as 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 at least 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date or on a receipts basis if earlier. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

Grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income for a specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gift of professional services and facilities

If material on receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Services

Income from services rendered comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Charity's activities. Services income is shown net of sales/value added tax, returns, rebates and discounts.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Expenditure relating to the provision of trading services is exclusive of VAT. All other expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets

Tangible fixed assets costing £250 or more are capitalised and recognised when the future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	20%	straight line method
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2.6 Investment assets

Fixed asset investments are initially recognised at their transaction cost and are subsequently measured at fair value at each reporting date, with changes in fair value recognised in the statement of financial activities. Unlisted investments are held at cost less impairment.

2.7 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost. Taxation and social security are not included in the Financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.12 Critical accounting estimates and areas of judgment

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements:

- Depreciation rates for tangible assets
- Support cost allocation

2.13 Pension costs and other post-retirement benefits

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

2.14 Taxation

The charity carries on activities which are exempt from corporation tax and income tax. Irrecoverable Value Added Tax is included with the expenditure to which it relates.

3 Income from donations

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2022</i>			
Donations and gifts	66,878	16,529	83,407
Grants	51,226	836,741	887,967
	118,104	853,270	971,374

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

Income from donations - continued	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2021</i>			
Donations and gifts	88,395	170,269	258,664
Grants	-	613,750	613,750
	88,395	784,019	872,414
4 Income from charitable activities			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2022</i>			
Programme delivery income	639,450	-	639,450
Delegate income	2,270	-	2,270
	641,720	-	641,720
<i>For the year ended 30th September 2021</i>			
Programme delivery income	468,464	-	468,464
Delegate income	37,244	-	37,244
	505,708	-	505,708
5 Other trading activities			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2022</i>			
Training courses, speaking fees and other	168,620	6,415	175,035
	168,620	6,415	175,035
<i>For the year ended 30th September 2021</i>			
Training courses, speaking fees and other	25,740	-	25,740
	25,740	-	25,740

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

6 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2022</i>			
Cost of programme delivery			
Programme costs	26,626	-	26,626
Wages and salaries	348,884	-	348,884
Social security costs	34,685	-	34,685
Pension costs	19,583	-	19,583
Support costs	207,661	-	207,661
	637,439	-	637,439
Advancement of sustainability			
Project costs	61,936	43,577	105,513
Venue costs	2,240	2,027	4,267
Wages and salaries	127,904	219,175	347,079
Social security costs	12,716	16,828	29,544
Pension costs	7,179	9,013	16,192
Support costs	38,220	237,338	275,558
	250,195	527,958	778,153
	887,634	527,958	1,415,592
<i>For the year ended 30th September 2021</i>			
Cost of programme delivery			
Programme costs	53,196	-	53,196
Venue costs	193	-	193
Wages and salaries	253,361	-	253,361
Social security costs	18,779	-	18,779
Pension costs	41,772	-	41,772
Support costs	161,449	-	161,449
	528,750	-	528,750
Advancement of sustainability			
Project costs	-	153,011	153,011
Venue costs	-	10,200	10,200
Wages and salaries	-	228,876	228,876
Social security costs	-	15,172	15,172
Pension costs	-	20,445	20,445
Support costs	-	142,427	142,427
	-	570,131	570,131
	528,750	570,131	1,098,881

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

7 Support costs

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Management (see note 8 'Support staff costs')	146,379	131,061	277,440	158,974
Finance costs	413	244	657	1,105
Information technology costs	14,605	11,078	25,683	31,856
Insurance	4,438	2,719	7,157	5,392
Accounting and legal costs	17,915	6,792	24,707	15,139
Auditors remuneration (Governance costs)	2,895	1,705	4,600	4,000
Office costs	17,929	10,913	28,842	12,092
Human resources	7,418	4,452	11,870	13,562
Other costs	33,889	68,374	102,263	61,757
	99,502	106,277	205,779	144,903
	245,881	237,338	483,219	303,877
Programme costs	207,661	-	207,661	161,449
Project costs	38,220	237,338	275,558	142,427
	245,881	237,338	483,219	303,876

8 Staff costs

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Support staff costs				
Wages	125,987	112,491	238,478	135,071
Social security costs	12,005	10,752	22,757	9,465
Pension costs	8,387	7,818	16,205	14,438
	146,379	131,061	277,440	158,974
Total staff costs (including support staff)				
Wages			934,441	617,307
Social security costs			86,956	43,416
Pension costs			51,980	76,655
			1,073,377	737,378
The average number of employees, including management, during the period was:			35	32

The number of employees received emoluments in excess of £60,000 was 1.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

The charity averaged 35 full time earnings (FTE) staff over the year. Excluding student staff, the lowest paid basic salary was £23,112, and the highest paid basic salary was £63,038. The median basic salary was £28,225. The Executive Director pay ratio to student staff was 2.73-to-1. The gender pay gap was 25.6% and the ethnicity pay gap was 22.8%. Pay gaps are based on mean rather than median values.

Charity pay bands are as follows:

Band	Salary, FTE (£)
J	63,038 - 73,460
I	48,942 – 55,086
H	42,171 – 46,133
G	36,360 – 40,254
F	30,872 – 34,200
E	26,281 – 29,988
D	23,122 – 25,450
Student staff	20,111

9 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 30 September 2022.

There were no trustees' expenses paid for the period ended 30 September 2022.

10 Tangible fixed assets

	Computer equipment
	£
Cost	
At 30th September 2021	562
Additions	29,645
At 30th September 2022	<u>30,207</u>
Depreciation	
At 30th September 2021	112
Charge for the year	6,041
At 30th September 2022	<u>6,153</u>
Net Book Value	
At 30th September 2021	450
At 30th September 2022	<u><u>24,054</u></u>

11 Debtors

	2022	2021
	£	£
Trade debtors	170,771	176,211
Other debtors	5,317	1,028
Prepayments	148,182	4,780
	<u>324,270</u>	<u>182,019</u>

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

12 Creditors amounts falling due within one year

	2022	2021
	£	£
Trade creditors	86,805	30,928
Social security and taxation	52,789	48,609
Other creditors	12,724	14,243
Accruals and deferred income	314,846	253,195
	467,164	346,975

13 Movement in funds

	As at 30th September 2021	Incoming resources	Resources expended	Transfers	As at 30th September 2022
	£	£	£	£	£
Unrestricted fund					
General	215,537	928,444	(887,942)	(13,971)	242,068
Restricted funds					
Total restricted funds (note 14)	341,338	859,685	(530,118)	13,971	684,876
Total funds	556,875	1,788,129	(1,418,060)	-	926,944

14 Movement in restricted funds

Movements for 2022

	As at 30th September 2021	Incoming resources	Resources expended	Transfers	As at 30th September 2022
	£	£	£	£	£
Mock-COP/ 1.5 degrees	126,496	70,591	(85,811)		111,276
Students for Trees	-	1,150	(6,257)	5,107	-
Banking with Who	32,332				32,332
Teach the Future	29,003	51,959	(87,965)	7,003	-
Red Wolf Project	5,016	9,015	(15,892)	1,861	-
Student Eats	9,526	-	-		9,526
Invest for Change	16,835	697			17,532
My World My Home	12,898	15,000	(18,316)		9,582
Farming for Carbon	55,056	132,160	(72,282)		114,934
Green Erasmus	14,926	15,158	(1,561)		28,523
Green Mentors	20,337	32,374	(43,133)		9,578
Race for Nature	18,913	81,828	(94,666)		6,075
KM Fund	-	20,000	-		20,000
Race report	-	59,225	(1,250)		57,975
Farming the future	-	55,015	(416)		54,599
Friends Provident	-	70,048	(50,072)		19,976
Sunrise	-	116,335	(25,776)		90,559
Hedgehog friendly campus	-	74,330	(2,168)		72,162
Homes fit for studies	-	54,800	(24,553)		30,247
Total	341,338	859,685	(530,118)	13,971	684,876

The Trustees report provides further explanation of the activities of these restricted funds.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

Movement in restricted funds continued

Movements for 2021

	As at 30th September 2020	Incoming resources £	Resources expended £	Transfers £	As at 30th September 2021 £
Mock-COP/ 1.5 degrees	25,000	238,238	(136,742)		126,496
Students for Trees	3,500	-	-	(3,500)	-
Banking with Who	65,000	-	(32,668)		32,332
Teach the Future	23,969	140,717	(135,683)		29,003
Red Wolf Project	-	15,886	(10,870)		5,016
Student Eats	13,651	159,886	(164,011)		9,526
Invest for Change	-	67,486	(50,651)		16,835
My World My Home	-	20,247	(7,349)		12,898
Farming for Carbon	-	66,080	(11,024)		55,056
Green Erasmus	-	16,355	(1,429)		14,926
Green Mentors	-	36,330	(15,993)		20,337
Race for Nature	-	22,794	(3,882)		18,912
Total	131,120	784,019	(570,301)	(3,500)	341,338

15 Related party transactions

There were no related party transactions during the year.

16 Volunteers

The charity utilises the services of volunteers whom are an integral part of the operation of the charity. The value in-kind of their free labour cannot be accurately calculated.

STUDENTS ORGANISING FOR SUSTAINABILITY

England & Wales - Charity number 1184011

Accounts

TRUSTEE REPORT AND ANNUAL ACCOUNTS 2020-21



STUDENTS
ORGANISING FOR
SUSTAINABILITY
UNITED KINGDOM

TRUSTEE REPORT AND ACCOUNTS

01 October 2020 to 30 September 2021

1. INTRODUCING SOS-UK

Students Organising for Sustainability (SOS-UK) is an educational charity created in response to the climate emergency and ecological crisis. We support students to learn, act and lead for sustainability. Although our origins were within NUS, we are now an independent charity. Our charity number is 1184011.

You can read more about our work at www.sos-uk.org.

2. CHARITABLE PURPOSE

The charitable objective of SOS-UK is “*to promote sustainable development for the benefit of the public by the advancement of education of the public in the principles and practice of sustainable development, social responsibility and the protection of the natural environment through the prudent use of natural and human-made resources*”.

3. HOW WE WORK

SOS-UK exists to support students to be the change that society urgently needs to get us out of the climate emergency and ecological crisis, and to deliver climate justice. All the campaigns and programmes we run have been instigated, led or supported by students, enabled and mentored by the staff team at SOS-UK. We are the support crew, doing whatever we can to help the students ensure their projects and campaigns are successful and impactful.

4. OUR ORGANISATIONAL VALUES

Student-centred; Inclusive and supportive; driven by social justice, anti-oppression and solidarity; responsive, dynamic, flexible; reliable and honest; transparent and accountable; team-focused and collaborative; understanding and caring.

5. WHAT WE WANT TO CHANGE

Education should be the central mechanism for transitioning society onto a sustainable footing. However, due to the siloed nature of education, our schools typically lead young people to think that the climate emergency and ecological crisis is just something for geographers and scientists to worry about. Worse still, much of what is taught in secondary and tertiary education reinforces unsustainable and unjust thinking and values, especially in subjects like economics. We believe that education is the root cause of societal unsustainability, and that is why we need to urgently change it.

Through our programmes and campaigns, we directly provide students, including adults through life-long learning, with the opportunity to develop the capabilities (knowledge, skills, experience and opportunities) that will help them, and society, to become more sustainable and just.

We are also working at pace to deliver systemic change in the way education providers and educators frame and teach sustainability, in both pre-16 and post-16 education. We want to see young people being taught about sustainability in an integrated, relevant and solutions-centred way, with them being supported to apply their knowledge in real life, not just reciting it in exams. We want to see universities judged by the good their graduates do for the world; not just how much they earn. Consequently, our work focuses on how all parts of the formal education system can be repurposed around the urgent need to resolve the climate emergency and avoid ecological breakdown in a way that leads to better and fairer lives for all people.

Our ultimate outcome is to break the cycle of highly educated people making bad decisions for the planet. We want to transform society's fixation with self-interest and short-term financial gain to people working together to ensure everyone has a good quality of life and we live sustainably.

We don't accept the argument that educational reform is too long-term in a climate emergency, and that we should be influencing those in power now. It isn't a case of waiting for young people to get into positions of authority. If you educate and motivate young people, they will influence their siblings, parents, aunties and uncles, grandparents, friends and teachers - the very people that have the power to change society right now. Good quality integrated climate and ecological education would be massively transformational for society, getting us to net zero tens of years earlier, and potentially helping us avoid the worst impacts of climate change.

6. OUR AIMS

All our work contributes to our three organisational aims:

- 1. Getting more students leading on, and learning for, sustainability.** When students lead on sustainability they develop the knowledge, values, skills, and competencies required to make them great sustainability leaders. We don't just want organisations to do sustainability for students, it should be done by, with, and through students.
- 2. Repurposing the education system around the climate emergency and ecological crisis.** Sustainability should be woven through every subject like a golden thread. Every student should be a sustainability student, and every subject a sustainability subject. The education system should serve as a force for good in response to the challenges that society faces.
- 3. Making sustainability more inclusive, so it is for everyone.** Our 2018 NUS research showed that the environmental sector is massively underrepresented in racial diversity. The negative impacts of sustainability inaction disproportionately affect people of colour. The environmental sector must better reflect our diverse society.

7. OUR WORKSTREAMS

Our four workstreams are:

1. Engagement programmes
2. Systems-change campaigns
3. Training programme
4. Research programme

We deliver all four workstreams across all four nations of the UK and cover all forms of formal education.

8. OUR ENGAGEMENT PROGRAMMES

Our sustainability engagement programmes reach a broad range of students and staff, including those who may not typically be engaged in such activities. We often see the people we engage progress on a pathway through our, their own, or other organisations' campaigns and programmes, and we see our work as nurturing and developing talent for the wider environmental movement. A large proportion of our engagement programmes were developed by a single student or a local group of students. A big part of our work is finding and supporting students with good ideas, helping them develop their ideas and supporting them in finding funding so they can extend their reach. Very often these students work for us for a period and then leave their projects for us to manage and develop for the benefit of other students, as has been the case for Green Impact, Student Switch Off, Student Eats, Responsible Futures, and For Good. We are proud that all our sustainability engagement programmes are led or supported locally by students, in keeping with our first objective of getting more students leading on, and learning for, sustainability.

Alcohol Impact - Our accreditation mark and change programme to promote responsible alcohol consumption and implement projects and policies to improve university culture around responsible drinking. We have run Alcohol Impact since 2014 (as NUS prior to it transferring to SOS-UK), when it was funded as a pilot by the Home Office. To date we have worked with 32 university and students' union partnerships on the programme. In 2020 we developed a new programme to incorporate drugs harm reduction, Drug and Alcohol Impact. So far five university and students' union partnerships have taken part in the new programme.

Contribution to organisation aims: 1

Carbon Challenge - SOS-UK prepared a new pilot programme ready to be launched in 2021-22. The programme is designed to engage staff and students in reducing their personal carbon footprint at home and in the workplace. SOS-UK partnered with Giki Zero to develop this programme.

Contribution to organisation aims: 1, 3

Fairtrade Universities and Colleges - Our joint accreditation is run in partnership with the Fairtrade Foundation, engaging students and staff to embed trade justice principles in policies and campaigns, as well as to improve the provision of Fairtrade products on university and college campuses (funded by universities and colleges). In 2020-21, a total of four universities were audited for the Award, all achieving Fairtrade status. Due to COVID, 14 institutions deferred their audit by a year to 2021-22.

Contribution to organisation aims: 1, 2

For Good - Our online platform which supports students to make their coursework, projects and dissertations more than just an academic exercise. We match charities and small businesses with students, so their research delivers community and sustainability benefit (funded by the local charities and businesses). For Good partnerships aim to benefit students, organisations, people and planet. In 2021, For Good went international, partnering with Projects that Matter in the United States to reach students, charities and businesses globally.

Contribution to organisation aims: 1, 2

Global Goals Teach-in - Our campaign to put the Global Goals for Sustainable Development at the heart of education and catalyse the change needed to make this happen. Since 2018, the campaign has been calling upon educators across all stages of education to pledge to include the Sustainable Development Goals (SDGs) within their teaching, learning, and assessment on their course(s) and/or in their classrooms during two weeks of February each year. In 2020-21, the campaign saw 496 educators reach 47,292 students from 48 institutions in discussion around the SDGs and their relevance to their subject.

Contribution to organisation aims: 1, 2

Green Erasmus - SOS-UK is one of six European partners in the Erasmus+ funded programme designed to improve the environmental sustainability of the Erasmus+ student mobility programme. The funding period started in September 2020 and is expected to run to June 2023. In the first year the main focus of activity for the project team will be the delivery of a student-facing survey aiming to understand attitudes and behaviours linked to sustainability of students undertaking Erasmus+ exchanges. Research into action amongst HEIs across Europe to support more sustainable internationalisation has also been initiated.

Contribution to organisation aims: 1, 3

Green Impact - Our UNESCO award-winning sustainability awards and engagement programme for staff to embed sustainability in their workplaces, supported by trained students. In 2020-21 we trained more than 400 student auditors, and over 6,800 students since the programme began. We have run Green Impact since 2008 (initially via NUS) and have worked with over 1,500 organisations in that time, including further and higher education institutions, private and public sector, local authorities, museums, research institutes, and healthcare providers - reaching more than 275,000 individuals. In 2020-21 we engaged 35 students' unions to achieve an award. Through the programme we continually support participating students' unions to improve sustainability practices whilst embedding inclusivity, equality and diversity into their operations and student engagement. Our work in the healthcare sector has also continued to develop, with Green Impact now having supported 12 NHS Trusts, 48 dental practices and more than 1,000 GP surgeries through our successful Green Impact for Health programme. Our delivery partners, SOS-International and Australian Campuses Towards Sustainability (ACTS), deliver Green Impact to universities across Europe and Australasia.

Contribution to organisation aims: 1, 2, 3

Green Mentors - A 2-year project funded by the National Lottery Community Fund, the Department of Culture, Media & Sport (DCMS) and The Ernest Cook Trust to recruit, support and oversee groups of young people to become 'Green Influencers' within their local community. Green influencers devise, develop and implement environmental social action projects, with access to further funding. SOS-UK deliver this project in Norfolk and Southampton and have so far trained over 30 young people as Green Influencers.

Contribution to organisation aims: 1, 3

Homes fit for Study - SOS-UK received funding for two years starting in August 2021 to deliver a programme of work to students across Great Britain, to reduce their exposure to energy poverty through audits and energy advice. The work is funded by the Energy Industry Voluntary Redress Scheme, and SOS-UK will be working in collaboration with the National Energy Action to deliver it.

Contribution to organisation aims: 1, 3

My World My Home - Our joint project with Friends of the Earth where we work with students in further education colleges, training them as community organisers and supporting them to identify, develop and run their own environmental campaigns. Between 2016-2021 the programme was funded by the National Lottery Community Fund but is now funded directly by Friends of the Earth. Since the start of the project over 300 young people have taken part in the project. A key focus of My World My Home is widening participation in the environmental movement; over 50% of the young people we have supported are black or minority ethnic, and many of the colleges targeted by the programme are in low-income areas. In reflecting on their experiences of the programme, young people identified the changes the project has influenced in terms of confidence and self-esteem, and changes in feelings of agency were also described by some young people.

Contribution to organisation aims: 1, 3

RED WoLF - An EU funded project to utilise technology to store renewable energy output from the Power Grid at times of low demand, so it can be used when demand is higher. The project is led by Leeds Beckett University, with several project partners across North-West Europe leading on and supporting the project. SOS-UK's role is to facilitate student engagement with the

project, providing action-based learning opportunities, as well as awareness raising. In June 2021 we ran a summer school, providing a hands-on sustainability learning experience for over 20 students.

Contribution to organisation aims: 1, 2, 3

Responsible Futures - Our accreditation framework for embedding the teaching of sustainability through a whole-institution approach. This embeds sustainability learning through the formal, informal, and subliminal curriculum. To date, 30 universities and colleges have participated. In partnership with their students' union, representing over 500,000 students (funded by participating universities and colleges). We have run Responsible Futures since 2014. In 2019-20 we launched a host-partnership initiative as part of the programme, celebrating accredited partnerships to share their learning and approaches with the national cohort. The 20-21 host partnerships were De Montfort University and Students' Union and University College of Estate Management (UCEM). The host partnerships delivered a range of workshops including 'Decolonising DMU' 'Student Leadership for Responsible Futures' and 'Senior Leadership for Responsible Futures'. Three partnerships were audited through student-led audits and were accredited as Responsible Futures Partnerships.

Contribution to organisation aims: 1, 2

Student Eats - Our sustainable food programme that works with students and staff at colleges and universities to create a more equitable food system by putting healthy and sustainable food at the heart of campuses across the UK. We support over 60 food growing sites. As part of the Our Bright Future programme, funded by the National Lottery Community Fund, we have also supported the establishment of over 65 student-led food-based social enterprises in our 'Student Eats enterprise programme'. At the end of the funded programme in September 2021 the enterprises sold over £150,000 worth of sustainable food, created or improved 58 food growing sites, enabled over 3,100 young people to improve their employability skills, and over 37,000 hours have been volunteered.

Contribution to organisation aims: 1, 3

Student Switch Off - Our multi-award-winning student sustainability engagement programme, providing a campaign within student accommodation to achieve quantifiable energy, waste and water reduction through improved student sustainability literacy and competition. We have run Student Switch Off in UK universities since 2007, previously through NUS, and within the EU through EU funding. In 2020-21, 51,300 students were reached with the campaign within UK university dormitories, 120 students were trained as volunteers, 7,600 students took part in our activities, and 1 million kWh of electricity were saved (equivalent to 335 tonnes of CO₂) as a result of the programme.

Contribution to organisation aims: 1, 3

Students for Trees - Our joint project, with the Woodland Trust. Students For Trees is a student led network supporting students across the UK to learn about, and to take action for, woods and trees, to help fight the climate and nature crises. The project will run until summer 2023.

Contribution to organisation aims: 1, 3

9. OUR SYSTEMS-CHANGE CAMPAIGNS

Whilst our engagement programmes work to engage students and staff in making immediate positive changes, our systems-change campaigns work with strategic partner organisations to instigate wider and longer-lasting shifts across the education system and society. We work with small numbers of students to develop these national campaigns centrally, and then support large numbers of students, students' union officers and campaigners across the country to enact them locally. Again, we outline how each of these campaigns contribute to our organisation aims.

Banking with Who? - Our 12-month educational pilot campaign focussing on ethical student banking, in partnership with nine colleges and sixth forms. We have reached over 800 students

through our workshops. Our partnerships with nine social media influencers resulted in much wider online engagement too in the thousands. The resources we have produced will remain freely available post-funding. The campaign was funded by The Sunrise Project.

Contribution to organisation aims: 1

Candidates for Change - Looking at graduate careers and sustainability, our 12-month pilot project concludes in December 2021. So far over 170 students have been reached through our educational workshops, including through both undergraduate and postgraduate course content. This work was also funded by The Sunrise Project.

Contribution to organisation aims: 1, 2

Carbon Targets - Our campaign to get all UK university and colleges to commit to and deliver 2030 net-zero carbon reduction commitments to tackle the climate emergency. We have created an online resource that lists university and college carbon reduction targets, allowing students to easily see and compare targets across the sector. The campaign is supported by NUS, People & Planet and the University and College Union.

Contribution to organisation aims: 1, 2

Farming for Carbon and Nature - This programme aims to set up an innovative model where we incentivise universities to make payments to farms so they can transition to more nature friendly farming practices to sequester carbon. This programme is funded by Esmée Fairbairn Foundation until December 2024.

Contribution to organisation aims: 1, 3

Invest for Change - Our campaign builds on People & Planet and NUS's successful Divest-Invest work to support universities to radically reform how they invest their money. Working with students' unions and staff and student campaigners, as well as directly with universities themselves, we're calling on universities to invest in environmental and social justice solutions, engage with investments to influence wider corporation change and adopt radical responsible investment policies that support a sustainable future.

Contribution to organisation aims: 1, 2, 3

Mock COP26 - In November 2020 students involved in Teach the Future ran Mock COP26 in place of the postponed COP26, filling the void with progressive action and showing world leaders how to deliver a truly ambitious, inclusive and low-carbon COP. Mock COP26 engaged 330 youth delegates from over 140 countries. The campaign employed 23 students, with individual staff from Australia, Brazil, Burkina Faso, Canada, Colombia, Costa Rica, India, Japan, Kenya, Nepal, Nigeria, Papua New Guinea, Philippines, Solomon Islands and the UK. Greenhouse PR was contracted to drive media coverage for the campaign. In the run up, and during the Mock COP26 event in November 2020, we had media coverage in more than 40 countries, including 30 broadcast interviews, with a reach of over 98 million. Mock COP26 featured in media from other organisations and the press, including BBC News, Sky News, COP26 TV, UN Podcast, Cartoon Network, the Guardian and ClimaTalk.

During this reporting period, the Mock COP26 students began engaging key stakeholders (including UNESCO, YOUNGO, UK Department for Education, Open Societies foundation, Global Students' Forum) to initiate the first ever Education and Environment Ministers' summit at a climate COP. The summit is planned for COP26 in November 2021. In late summer 2021, some of the students involved in Mock COP26 launched a sub-campaign called 'Teach the Teacher' which involved training school pupils across the world to talk to educators about the climate crisis and bring light to the lack of training in climate and environmental literacy that educators receive. Much of the training will be delivered in October 2021.

Contribution to organisation aims: 1, 2, 3

Teach the Future - Teach the Future is our campaign for better climate and ecological education. In 2020-21 we made steady progress with the campaign in Scotland and Wales, with several meetings with ministers and senior civil servants centred on progressing our campaign

asks. In Scotland we carried out a series of hustings events ahead of the Scottish Parliament elections and our policy asks made it into the manifestos of most of the main political parties. In Wales we have been working with a firm of solicitors to look at whether the Government's new national curriculum breaches the spirit or obligations of the Future Generations Act, as it has surprisingly little in it about the climate emergency or ecological crisis. 2021 saw some significant progress with the campaign in England. In May 2021 the Department for Education (DfE) set up a new Sustainability and Climate Change Unit. We are in the process of engaging with the staff that work in the unit and trying to positively shape their plans. During this reporting period, three student staff were employed on the campaign in each UK nation, excluding Northern Ireland (work is in progress to establish the campaign in NI), plus one UK wide student campaign coordinator.

Contribution to organisation aims: 1, 2, 3

10. OUR TRAINING PROGRAMME

We launched our Learning Academy programme in 2020-21, to provide opportunities for both students and staff to gain the knowledge, skills and understanding to lead successful sustainability initiatives. Our 'Officer Sustainability Bootcamp' was a training event designed especially for elected officers to ensure they are equipped with the knowledge, skills and networks to hit the ground running with sustainability campaigns. It was attended by over 30 student officers in September 2021. Our 'Alcohol Awareness Training' equipped students' unions and universities with the knowledge to deliver alcohol awareness training to students and to run successful alcohol awareness interventions. In September 2020 we also ran several other Learning Academy sessions as both centralised sessions open nationally, and bespoke workshops for individual institutions including piloting our Carbon Literacy offer.

In addition to the Learning Academy, we have supported a number of educational institutions in the development and delivery of their courses. An example of this is the work we have done for the University of Bristol Medical School, in partnership with the Centre for Sustainable Healthcare. We ran a Student Choice Placement module on Quality Improvement for Sustainable Healthcare. This year eight students participated in the three-week module and were trained by SOS-UK and the Centre for Sustainable Healthcare, then partnered with GP practices to implement impactful sustainability projects.

11. OUR RESEARCH PROGRAMME

Our sustainability programmes and campaigns are supported by an evidence base of research, with our findings demonstrating the strong student demand for sustainability and helping us to find the most effective ways of driving positive change on sustainability. This research has been integral in developing our work across the education sector with our library of reports available online. Our research programme also supports the evaluation of all our programmes and campaigns under each of the other three workstreams, enabling us to learn, improve and track progress towards achieving our organisational aims. Independent research added to our library in 2020-21 included:

11th year of the Sustainability Skills Survey - Our annual survey for higher and further education students, initiated in 2010 as NUS, which asks students about their attitudes towards and experiences of learning for sustainable development. Over 8,000 students completed the survey in October 2020.

Students and Alcohol Survey - An annual survey designed to support delivery of the Alcohol Impact programme through tracking student attitudes and experiences related to alcohol consumption, in particular the alcohol culture at their higher education institution. Just over 1,000 students completed the survey.

Students and Drugs Survey - To support the delivery of the new Drug and Alcohol Impact programme, a survey looking into student attitudes and experiences related to drugs was launched, with reference also to drug cultures at their place of study. Over 1,500 students completed the survey.

Students, sustainability and education - This survey (delivered in partnership with SOS International) expands the scope of the Sustainability Skills Survey to an international student audience with the aim of supporting student organisations around the world with evidence to be able to lobby for improvements in sustainability education in their institution or country. The report was published online on the SOS International website, with responses from just under 7,000 students across the world.

Sustainable food on campus - Funding was received from the Esmée Fairbairn Foundation to conduct research investigating student attitudes towards sustainable food, and how this translates to their experiences of food on campus. The research was published in September 2021.

Teaching the Future - SOS-UK supported the Teach the Future campaign through research into teachers' experiences of climate education, including training received and current practices. The research was published in March 2021.

Covid-19 and learning for sustainability - Students in higher education were surveyed on how their interest in and ability to engage in learning experiences linked to sustainable development had been influenced by the coronavirus pandemic. Over 8,000 students reported their experiences, and the research was published online.

12. OUR PROGRESS

Throughout 2020-21 SOS-UK we made progress on all three of our organisational aims. Sections 8 and 9, above, outline how each of our programmes and campaigns align with our three aims, with a synopsis presented here.

- 1. Getting more students leading on, and learning for, sustainability:** Across our engagement, education and training workstreams we have provided at least 112,250 students and young people with opportunities to develop the knowledge, skills, values and competencies needed to lead on sustainability. These opportunities have provided students with a range of different ways through which they can lead and learn, reflecting the diversity of priorities, perspectives and experience in relation to sustainability amongst students and young people, and also our ethos of supporting change at all levels in order to fully achieve sustainability.
- 2. Repurposing the education system around the climate emergency and ecological crisis:** Our key contribution to achieving this aim in 2020-21 within the realm of compulsory education has been through support of the Teach the Future campaign which saw particular success in the Scottish Parliamentary elections, where the campaign asks featured in most main political party manifestos. Student campaigners also engaged with government bodies responsible for the education system in Wales and England, lobbying for the embedding of the climate and ecological crisis, with some demonstrable progress, including the establishment of a sustainability unit in the English Department for Education. Outside of compulsory education, our programmes and campaigns support organisations to embed sustainability across the formal, informal and subliminal curricula. For example, 13 institution-students' union partnerships took part in Responsible Futures and 496 educators reached 47,292 students from 48 institutions in discussions around the SDGs and their relevance to their subject through our Global Goals Teach-In. Our Invest for Change and Carbon Targets campaigns launched, focusing on changing the practices and policies of the UK's education institutions. Our work towards this aim achieved international influence, with

the planning and development of the first Education Ministers Summit at COP26, to be delivered as part of our Mock COP26 campaign.

- 3. Making sustainability more inclusive, so it is for everyone:** Our programmes and campaigns are designed to support leadership and engagement from students with a diverse array of interests and backgrounds. Programmes such as My World My Home are designed for students traditionally excluded from action on sustainability, providing a space for them and supporting them to develop their voice within the sector. Over 50% of the young people we have supported are black or minority ethnicities, and many of the colleges targeted by the programme are in low-income areas. Our work in 2020-21 has also focused on addressing the disproportionate effects of environmental change on communities of colour at a systemic level, for example Invest for Change calls on universities to adopt radical responsible investment policies that support an environmentally and socially just, sustainable future.

Our plans for developing the direction of our work, and the measurement of the achievement of our aims, are outlined in section 13, below.

13. PLANS FOR 2021-22

In 2021-22 we will continue to deliver all our long-standing engagement programmes listed in section 8. After a year of delivering programmes solely online, due to Covid, we plan to deliver these through a hybrid model of face-to-face and online, government restrictions depending.

In 2021-22 we will start to deliver three new engagement programmes: the Carbon Challenge programme, Homes fit for Study and ESD changemakers. We will continue to deliver and develop two recently started programmes: Green Mentors (started in May 2021) and Students for Trees (started July 2021).

Through Teach the Future, we will continue to support young people to maintain a steady pressure on politicians in all four devolved nations to improve climate and ecological education. The new Department for Education sustainability and climate change strategy is due to be launched in April 2022. In the build-up to this, we plan to engage in regular, constructive dialogue with staff and ministers in the Department, as well as key stakeholders, so we can shape the strategy and ensure it is as ambitious as possible.

Mock COP student staff and volunteers will participate in COP26 in November 2021, and we will co-host the first ever Education Ministers Summit at a climate COP. We intend to secure commitments for better climate education from over 25 countries through the event.

We will make good use of the Government's Kickstart scheme to support our third objective of making the sustainability sector more diverse and inclusive. We plan to recruit 100 young people from underrepresented groups and support them to undertake paid placements in environmental charities.

We will continue to look for funding to bring Green 2.0 over to the UK from the United States. Green 2.0 is a diversity league table for environmental non-profits and it has been impactful in driving diversity and inclusion in the US.

We plan to continue to develop our Learning Academy, creating new courses to drive action for sustainability. We will do this by identifying learning needs with regards to sustainability across the education sector and beyond and designing training which meets these needs.

Our research programme will continue to respond to the requirements of our engagement, systems-change and training programmes in order to understand their impacts and identify opportunities for improvement. We will also respond to key events, such as COP26, ensuring student perspectives are understood.

Sitting above the research and evaluation of our individual programmes and campaigns that make up our four workstreams will be a comprehensive programme of work focused on the achievement and measurement of our organisational aims. This is likely to include the development of a theory of change model encompassing each of the three aims, facilitating the definition of short- and medium-term outcomes that contribute to the achievement of our aims. Following on from this will be a framework for action that will guide us in the prioritisation and delivery of each of our workstreams, along with an evaluation plan that devises indicators for further understanding our progress towards achieving our short- and medium-term outcomes and long term aims.

14. FINANCIAL REVIEW AND RISK

We slightly exceeded our fundraising targets for the year. The total funds for the period increased by £65,909 to £1,403,862, of which £784,019 are restricted. The year-end position was an unrestricted surplus of £215,537 (£125,172 in 2019/20). Our reserves policy is to have unrestricted funds equal to our operating costs for three months. Based on the 2020-21 year, three months of operating costs equated to £274,720, so we are still £59,183 away from meeting the requirements of our reserves policy. We plan to continue building our unrestricted reserves until we meet our reserves policy.

Our income streams are a blend of grant income (44% of our income), programmatic income (36% of our income), donations (18%) and trading income (2%), which provides us with some resilience for income-stream fluctuations. We are in receipt of seven multi-year grants which provide some security of income over the year ahead.

The trustees maintain a detailed risk register that is reviewed regularly. The principal risks to the organisation are: Loss of key staff; decline in grant income; competition from similar organisations reducing our programmatic income, safeguarding issues related with working with young people; IT system failure. The trustees have developed active mitigations to all of these risks and are keeping them under review. The trustees know of no reasons why funding may be reduced or any instances where we will not be able to meet the conditions of our largest grants.

15. IMPACT OF COVID

Between October 2020 until July 2021, SOS-UK delivered its work entirely remotely, to protect our staff and students against the virus, to help that national effort of preventing transmission of the virus, and to comply with Government lockdown restrictions. We continued updating our Covid-19 statement on a regular basis. The following working practices were adopted in March 2020, and continued to be adopted through majority of 20-21:

- All staff to work from home;
- All staff individually adhering to Government guidance on hygiene and self-isolation;
- All SOS-UK training, workshops, and meetings being delivered remotely, using Zoom or MS teams;
- SOS-UK worked with partner organisations to deliver alternative support in lieu of planned in-person activities;
- Planned regional and national events were delivered through online means or postponed to next academic year, in consultation with those attending or funding.

When the government lifted all regulations in the summer of 2021, staff were informed that they could opt into face-to-face travel if they were comfortable, as some did not have access to both vaccinations until September 2021.

16. STRUCTURE, GOVERNANCE AND MANAGEMENT

SOS-UK is a Charitable Incorporated Organisation (CIO) governed by a constitution. The members of SOS-UK are the four trustees. The Board, comprising of the four trustees, meets quarterly and it is chaired by Richard Dunne. In 2021/22 we intend to add three new trustees to the Board, bringing the total to seven. The method for appointing new trustees will be external advertisement and a competitive recruitment process led by the Board, and any new trustees will be fully inducted and trained.

The trustees have read and understood the Charity Commission's guidance on public benefit and are confident that all of SOS-UK's programmes and campaigns deliver our charitable objects, progress the issues we want to see changed and deliver public benefit. The trustees actively manage the strategy. They also monitor and manage risk and ensure the charity is well managed and impactful. The trustees delegate operational issues and decisions to the team of directors, led by the Executive Director.

Pay and remuneration is based on the NUS pay scale, which was established in 2014, and was initially set on the National Joint Council (NJC). The NUS pay scale framework and job evaluation scheme forms a part of all SOS-UK staff terms and conditions of employment. As part of that framework, there is an agreement as to how cost of living rises are agreed and implemented. The trustees are supportive of the staff trade union, which is in the process of being formed.

The trustees have been monitoring our diversity data and are pleased that the charity has become more ethnically diverse over the last year. We are looking at further changes we can make to accentuate this. The trustees have also been monitoring the gender and ethnicity pay gaps, and these are reported in the audited accounts for transparency. As with any small data set, small changes can result in large percentage swings. Whereas last year we had a reverse gender pay gap of -8.3%, that has changed to become an actual gender pay gap of 9.0%. However, we have reduced our ethnicity pay gap from 18.9% to a reverse ethnicity pay gap of -9.5%. The trustees resolve to continue to monitor the data and tackle the gender pay gap.

SOS-UK has separate governance and is financially independent from NUS, although we do have links to our founding organisation. Our link is maintained by the current NUS President serving as one of our four trustees, and NUS providing SOS-UK with operational support and facilities. The relationship with NUS is governed by a detailed memorandum of understanding. SOS-UK is not a part of the NUS Group, and SOS-UK remains independent in terms of governance, with an independent Chairperson.

17. CONFIRMATION OF DETAILS

Students Organising for Sustainability is Charitable Incorporated Organisation (CIO) that was registered by the Charity Commission in England and Wales (charity number 1184011) on 20 June 2019. This is our second annual report and audited accounts and this document covers the period 01 October 2020 to 30 September 2021. Our registered address is SOS-UK, c/o NUS Services, Snape Road, Macclesfield, SK10 2NZ. We bank with The Cooperative Bank and our auditors are Harts Limited of Macclesfield.

The SOS-UK trustees are:

- Richard Dunne (SOS-UK Chair): Director of Education at the Harmony Project. Richard is the Board safeguarding lead.
- Ellen Fearon: President of NUS-USI.
- Zamzam Ibrahim: Vice President of the European Students' Union.

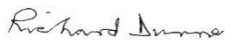
- Larissa Kennedy (SOS-UK President): President of NUS.

The senior management team is:

- Jamie Agombar (Executive Director): Prior to joining SOS-UK, Jamie was Head of Sustainability at NUS for sixteen years. Jamie is responsible for the day-to-day operations of SOS-UK and oversees institutional relationships with partners and funders.
- Meg Baker and Jade Monroe (job-share maternity cover, Director of Education): Meg and Jade jointly are joint responsible for the SOS-UK education programmes and lead on supporting students to progress education campaigns.
- Joanna Romanowicz (Director of Engagement): Prior to joining SOS-UK, Joanna was a Programme Manager at NUS for nine years. Joanna is responsible for the SOS-UK engagement programmes and leads on programme development.

18. MESSAGE OF THANKS

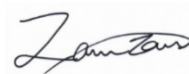
The trustees thank our partners, supporters, funders for their continued support. With your continued support, we look forward to helping more students deliver transformational sustainability initiatives over the year ahead. We are particularly grateful to our incredible team of staff, who consistently work so hard to ensure we are a high-performing and impactful charity that leads by example. The trustees are also grateful to founding trustee Sara Parkin, who stood down in June 2021, for all her guidance and support.



Richard Dunne



Ellen Fearon



Zamzam Ibrahim



Larissa Kennedy

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30th September. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charitable Incorporated Organisation number: CE017928

Registered Charity number: 1184011

Principal office:

c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ

Trustees:

S Lamb Parkin (resigned 19/06/2021)

Z Ibrahim

R Dunne

E Fearon (appointed 15/02/2021)

L Kennedy (appointed 15/02/2021)

Statutory Auditors:

Harts Limited, Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum, and was registered with the Charity Commission on 20th June 2019 as a Charitable Incorporated Organisation, governed by the proper law of England and Wales.

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.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

In so far as the Trustees, individually, are aware:

- There is no relevant audit information of which the charity's auditors is unaware; and
- The Trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Harts Limited were appointed as auditors to the charity in the year.



Richard Dunne
Chair of Trustees
Date: 23/06/2022

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

Opinion

We have audited the financial statements of Students Organising for Sustainability (the 'Charitable Incorporated Organisation') for the period ended 30 September 2021 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, 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 Incorporated Organisation's affairs as at 30 September 2021 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 charity 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 trustee's use of the going concern basis of accounting in 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 charity'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 Report of the Trustees other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY (continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, set out on page 13, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity 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.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the charity operate in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011 and the charity's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

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 auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY (continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Melissa Bowers FCCA (Senior Statutory Auditor)
for and on behalf of Harts Limited
Statutory Auditors
Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX
Date: 24/06/2022

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	3	88,395	784,019	872,414	649,076
Charitable activities					
<i>Programme income</i>	4	505,708	-	505,708	688,835
Other trading activities	5	25,740	-	25,740	42
Total income		619,843	784,019	1,403,862	1,337,953
Expenditure on:					
Charitable activities					
<i>Cost of programme delivery</i>	6	528,750	-	528,750	797,785
<i>Advancement of sustainability</i>	6	-	570,131	570,131	283,876
<i>Donations</i>		4,228	170	4,398	-
Total expenditure		532,978	570,301	1,103,279	1,081,661
Net income		86,865	213,718	300,583	256,292
Transfer between funds		3,500	(3,500)	-	-
Net movement in funds		90,365	210,218	300,583	256,292
Reconciliation of funds:					
Total funds brought forward		125,172	131,120	256,292	-
Net movement in funds		90,365	210,218	300,583	256,292
Total funds carried forward		215,537	341,338	556,875	256,292

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 21 to 29 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
BALANCE SHEET
AS AT 30TH SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fixed Assets					
Tangible	10	450	-	450	1,083
Investments	11	-	-	-	100
		450	-	450	1,183
Current assets					
Debtors	12	156,426	25,593	182,019	231,221
Cash at bank		372,250	349,131	721,381	390,293
		528,676	374,724	903,400	621,514
Creditors					
Amounts falling due within one year	13	(313,589)	(33,386)	(346,975)	(366,405)
Net current assets		215,087	341,338	556,425	255,109
Total net assets		215,537	341,338	556,875	256,292
Funds					
Unrestricted				215,537	125,172
Restricted				341,338	131,120
				556,875	256,292

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Richard Dunne

Mr Richard Dunne

Date: 23/06/2022

The notes on pages 21 to 29 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	2021 £	2020 £
Net cash inflow from operating activities			
Net cash generated from operating activities	(a)	330,350	391,693
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,562)	(1,300)
Sale of tangible fixed assets		2,300	-
Purchase of fixed asset investments		-	(100)
Net cash provided by/(used in) investing activities		<u>738</u>	<u>(1,400)</u>
Increase in cash and cash equivalents		<u>331,088</u>	<u>390,293</u>
Cash and cash equivalents at the beginning of the year	(b)	390,293	-
Cash and cash equivalents at the end of the year	(b)	<u>721,381</u>	<u>390,293</u>

	2021 £	2020 £
(a) Reconciliation of net income to net cash flow from operating activities		
Net incoming resources	300,583	256,292
Depreciation charges and non cash profit and loss on disposal of assets	(5)	217
	<u>300,578</u>	<u>256,509</u>
Increase in debtors and prepayments	49,202	(231,221)
Increase in creditors and deferred income	(19,430)	366,405
Net cash inflow from operating activities	<u>330,350</u>	<u>391,693</u>

	As at 30th September 2020	Cash flow	As at 30th September 2021
(b) Analysis of changes in net funds			
Net cash			
Cash at bank	390,293	331,088	721,381
Total	<u>390,293</u>	<u>331,088</u>	<u>721,381</u>

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

1 General information

The Charity is a public benefit entity and a Charitable Incorporated Organisation ("CIO") and is registered with the Charity Charities Commission (Charity Registered Number 1184011) in England and Wales.

In the event of the Charity being wound up, each Member of the Charity is liable to contribute to the assets of the Charity such amount (but not more than £1) as may be required for the payment of debts and liabilities of the Charity contracted before that person ceases to be a Member, for payment of costs, charges and expenses of winding up, and for adjustment of the rights of the continuing Members among themselves.

The address of the registered office is c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ. The nature of the Charity's operations and principal activities are detailed in the Trustees Report.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Students Organising for Sustainability meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist, including considering the impact of COVID-19. The Trustees have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date or on a receipts basis if earlier. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income for a specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gift of professional services and facilities

If material on receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Services

Income from services rendered comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Charity's activities. Services income is shown net of sales/value added tax, returns, rebates and discounts.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Expenditure relating to the provision of trading services is exclusive of VAT. All other expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets

Tangible fixed assets costing £250 or more are capitalised and recognised when the future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	20%	straight line method
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2.6 Investment assets

Fixed asset investments are initially recognised at their transaction cost and are subsequently measured at fair value at each reporting date, with changes in fair value recognised in the statement of financial activities. Unlisted investments are held at cost less impairment.

2.7 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost. Taxation and social security are not included in the Financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.12 Critical accounting estimates and areas of judgment

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements:

- Depreciation rates for tangible assets
- Support cost allocation

2.13 Pension costs and other post-retirement benefits

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

2.14 Taxation

The charity carries on activities which are exempt from corporation tax and income tax. Irrecoverable Value Added Tax is included with the expenditure to which it relates.

3 Income from donations

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2021</i>			
Donations and gifts	88,395	170,269	258,664
Grants	-	613,750	613,750
	88,395	784,019	872,414
	88,395	784,019	872,414

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Income from donations - continued	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2020</i>			
Donations and gifts	234,080	-	234,080
Grants	-	414,996	414,996
	234,080	414,996	649,076
4 Income from charitable activities			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2021</i>			
Programme delivery income	468,464	-	468,464
Delegate income	37,244	-	37,244
	505,708	-	505,708
<i>For the year ended 30th September 2020</i>			
Programme delivery income	671,221	-	671,221
Delegate income	17,614	-	17,614
	688,835	-	688,835
5 Other trading activities			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2021</i>			
Training courses, speaking fees and other	25,740	-	25,740
	25,740	-	25,740
<i>For the year ended 30th September 2020</i>			
Training courses, speaking fees and other	42	-	42
	42	-	42

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

6 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<i>For the year ended 30th September 2021</i>			
Cost of programme delivery			
Programme costs	53,196	-	53,196
Venue costs	193	-	193
Wages and salaries	253,361	-	253,361
Social security costs	18,779	-	18,779
Pension costs	41,772	-	41,772
Recharged staff costs	-	-	-
Support costs	161,449	-	161,449
	note 7		
	528,750	-	528,750
Advancement of sustainability			
Project costs	-	153,011	153,011
Venue costs	-	10,200	10,200
Wages and salaries	-	228,876	228,876
Social security costs	-	15,172	15,172
Pension costs	-	20,445	20,445
Support costs	-	142,427	142,427
	note 7		
	-	570,131	570,131
	528,750	570,131	1,098,881
<i>For the year ended 30th September 2020</i>			
Cost of programme delivery			
Programme costs	61,978	-	61,978
Venue costs	12,994	-	12,994
Wages and salaries	163,500	-	163,500
Social security costs	24,151	-	24,151
Pension costs	24,313	-	24,313
Recharged staff costs	176,856	-	176,856
Support costs	333,993	-	333,993
	note 7		
	797,785	-	797,785
Advancement of sustainability			
Project costs	-	93,030	93,030
Venue costs	-	-	-
Wages and salaries	-	184,116	184,116
Social security costs	-	-	-
Pension costs	-	-	-
Support costs	-	6,730	6,730
	note 7		
	-	283,876	283,876
	797,785	283,876	1,081,661

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

7 Support costs

	2021	2020
	£	£
Management (see note 8 'Support staff costs')	158,974	101,123
Finance costs	1,105	177
Information technology costs	31,856	12,658
Insurance	5,392	6,275
Accounting and legal costs	14,539	7,282
Auditors remuneration (Governance costs)	4,600	4,000
Office costs	12,092	6,884
Human resources	13,562	2,428
Other costs	61,757	199,896
	303,877	340,723

8 Staff costs

	2021	2020
	£	£
Support staff costs		
Wages	135,071	86,944
Social security costs	9,465	8,939
Pension costs	14,438	5,240
	158,974	101,123
Total staff costs (including support staff)		
Wages	617,307	434,560
Social security costs	43,416	33,090
Pension costs	76,655	29,553
	737,378	497,203
The average number of employees, including management, during the period was:	32	19

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

The charity averaged 32 full time earnings (FTE) staff over the year. The lowest paid basic salary was £19,565 (student staff) and the highest paid basic salary was £53,742. The median basic salary was £30,970. The CEO pay ratio to student staff was 2.75-to-1. The gender pay gap was 9.0% and the ethnicity pay gap was -9.5%. Pay gaps are based on mean rather than median values.

Charity pay bands are as follows:

Band	Salary, FTE (£)
I	47,749 - 53,742
H	41,143 - 45,008
G	35,473 - 39,273
F	30,119 - 33,366
E	25,640 - 29,257
Student staff	19,565

9 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 30 September 2021.

There were no trustees' expenses paid for the period ended 30 September 2021.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

10 Tangible fixed assets

	Computer equipment
	£
Cost	
At 30th September 2020	1,300
Additions	1,562
Disposals	(2,300)
At 30th September 2021	562
Depreciation	
At 30th September 2020	217
Charge for the year	112
Eliminated on disposal	(217)
At 30th September 2021	112
Net Book Value	
At 30th September 2020	1,083
At 30th September 2021	450

11 Fixed asset investments

	Shares in group undertakings
Subsidiaries	
Cost or valuation	
At 30th September 2020	100
Disposals	(100)
At 30th September 2021	-

Name of subsidiary	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2021	2020
Students Organising for Sustainability (Trading) Limited	Dormant	C/O Nus Services, Snape Road, Macclesfield, Cheshire.	0%	100%

The subsidiary company was disposed of during the year. No consideration was received for the disposal of the company.

12 Debtors

	2021	2020
	£	£
Trade debtors	176,211	224,789
Other debtors	4,780	180
Prepayments	1,028	6,252
	182,019	231,221

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

13 Creditors amounts falling due within one year

	2021	2020
	£	£
Trade creditors	30,928	29,190
Social security and taxation	48,609	95,633
Other creditors	14,243	126
Accruals and deferred income	253,195	241,456
	346,975	366,405

14 Movement in funds

	As at 30th September 2020	Incoming resources	Resources expended	Transfers	As at 30th September 2021
	£	£	£	£	£
Unrestricted fund					
General	125,172	619,843	(532,978)	3,500	215,537
Restricted funds					
Total restricted funds (note 15)	131,120	784,019	(570,301)	(3,500)	341,338
Total funds	256,292	1,403,862	(1,103,279)	-	556,875

15 Movement in restricted funds

Movements for 2021

	As at 30th September 2020	Incoming resources	Resources expended	Transfers	As at 30th September 2021
	£	£	£	£	£
Mock-COP	25,000	238,238	(133,335)		129,903
Students for Trees	3,500	-	-	(3,500)	-
Banking on Who	65,000	-	(36,771)		28,229
Teach the Future	23,969	140,717	(138,558)		26,128
Red Wolf Project		15,886	(10,759)		5,127
Student Eats	13,651	159,886	(167,848)		5,689
Invest for Change		67,486	(50,564)		16,922
My World My Home		20,247	(6,651)		13,596
Farming for Carbon		66,080	(7,635)		58,445
Green Erasmus		16,355	(479)		15,876
Green Mentors		36,330	(14,980)		21,350
Race for Nature		22,794	(2,720)		20,074
Total	131,120	784,019	(570,301)	(3,500)	341,338

The Trustees report provides further explanation of the activities of these restricted funds.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Movement in restricted funds continued

Movements for 2020

	Incoming resources	Resources expended	Transfers	As at 30th September 2020
	£	£	£	£
Invest for Change	45,260	(45,260)		-
Mock COP	40,000	(15,000)		25,000
My World My Home	20,039	(20,039)		-
Esmee Fairbairn Grant	19,805	(19,805)		-
Students for Trees	10,000	(6,500)		3,500
Our Environment Our Future	148,492	(134,841)		13,651
Banking on Who	65,000	-		65,000
Teach the Future	66,400	(42,431)		23,969
Total	414,996	(283,876)	-	131,120

16 Related party transactions

There were no related party transactions during the year.

17 Volunteers

The charity utilises the services of volunteers whom are an integral part of the operation of the charity. The value in-kind of their free labour cannot be accurately calculated. Volunteer reimbursed expenses amounted to £28,342 (2020: £3,114).

18 Prior year adjustment

The Trustees have identified an error in the prior year financial statements. As a consequence of this a prior year restricted grant income has been increased £94,084 and accruals and deferred income reduced by £94,084. This has resulted in an increase in net income and net assets for the year ended 30th September 2020 of £94,084.

STUDENTS ORGANISING FOR SUSTAINABILITY

England & Wales - Charity number 1184011

Accounts

TRUSTEE REPORT AND
ANNUAL ACCOUNTS
2019/20



STUDENTS
ORGANISING FOR
SUSTAINABILITY
UNITED KINGDOM

TRUSTEE REPORT AND ANNUAL ACCOUNTS

20 June 2019 to 30 September 2020

1. INTRODUCING SOS-UK

Students Organising for Sustainability (SOS-UK) is an educational charity created by students and staff at NUS in response to the climate emergency and ecological crisis. We support students to learn, act and lead for sustainability. You can read more about our work at www.sos-uk.org.

2. CHARITABLE PURPOSE

The charitable object of SOS-UK is “*to promote sustainable development for the benefit of the public by the advancement of education of the public in the principles and practice of sustainable development, social responsibility and the protection of the natural environment through the prudent use of natural and human-made resources*”.

3. OUR BACKGROUND

SOS-UK was created by students and staff at NUS in 2019 in response to the climate emergency and ecological crisis. Being small and nimble allows us to go much further and faster with our crucial student-led sustainability work, which we started within NUS. SOS-UK has separate governance from NUS and is financially independent, although we are proud to remain part of the NUS family, alongside Endsleigh Insurance and OneVoice Digital. The NUS President is also the SOS-UK President, which is an honorary role.

4. HOW WE WORK

SOS-UK exists to support students to be the change that society urgently needs to get us out of the climate emergency and ecological crisis, and to deliver climate justice. All the campaigns and programmes we run have been instigated, led or supported by students, enabled and mentored by the core staff team at SOS-UK. We are the support crew, doing whatever we can to help the students ensure their projects and campaigns are impactful.

5. OUR NICHE

We think SOS-UK is different from other similar charities because:

- We are an education charity focusing on sustainability (rather than a sustainability charity working on education);
- We work on sustainability across primary, secondary and tertiary education (most work in either pre-16 or post-16 education);
- We engage everyday students in sustainability, not just keen campaigners. We support students wherever they are on their sustainability journey, creating a pathway for young people to go on and engage with other organisations or run their own campaigns;
- We work alongside students and young people as truly equal partners, rather than on top through hierarchical structures.

6. WHAT WE WANT TO CHANGE

We feel education should be a central mechanism for transitioning society onto a sustainable footing, and that our work is absolutely critical to making this happen.

However, at present, much of what is taught reinforces unsustainable and unjust thinking and values. Typically, at best it teaches young people that the climate emergency and ecological crisis is something for geographers and scientists alone.

Through our work we directly provide students, including adults through life-long learning, with the opportunity to develop the capabilities (knowledge, skills, experience and opportunities) that will help them, and society, to become more just and sustainable.

We are also working at pace to deliver systemic change in the way education providers and educators frame and teach sustainability, in both pre-16 and post-16 education. We want to see young people being taught about sustainability in an integrated, relevant and solutions-based way, with them being supported to apply their knowledge in real life, not just reciting it in exams. We want to see universities judged by how much good their graduates do for the world around them, not just how much they earn. Consequently, our work focuses on how all parts of the formal education system can re-orient themselves around the urgent need to resolve the climate emergency and avoid ecological breakdown in a way that leads to better and fairer lives for all people.

Our ultimate outcome is to break the cycle of ‘highly-educated’ people making bad decisions for the planet, and to transform the fixation with self-interest and short-term financial gain into collaborative endeavours aimed at securing long-term prosperity for all life on earth.

7. OUR OBJECTIVES

All our work contributes to our three organisational objectives:

- 1. Getting more students leading on, and learning for, sustainability.** When students lead on sustainability they develop the knowledge, values, skills, and competencies required to make them great sustainability leaders. We don't just want organisations to do sustainability for students, it should be done by, with, and through students.
- 2. Repurposing the education system around the climate emergency and ecological crisis.** Sustainability should be woven through every subject like a golden thread. Every student should be a sustainability student, and every subject a sustainability subject. The education system should serve as a force for good in response to the challenges that society faces.
- 3. Making sustainability more inclusive, so it is for everyone.** Our 2018 NUS research showed that the sustainability sector is massively underrepresented in racial diversity. The negative impacts of sustainability inaction disproportionately affect BAME people and women, both globally and here in the UK. The sector must represent these voices.

8. OUR WORKSTREAMS

Our four workstreams are: i) engagement programmes; ii) systems-change campaigns; iii) a training programme; iv) a research programme. We deliver all four workstream across all four nations of the UK and cover all forms of formal education.

9. OUR ENGAGEMENT PROGRAMMES

Our sustainability engagement programmes reach a broad range of students and staff, including those who may not typically be engaged in such activities. We often see people we engage progress on a pathway through our, or their own, campaigns and programmes, and we see our work as nurturing and developing talent for the wider environmental movement. Nearly all of our

engagement programmes were developed by a student or a local group of students. A big part of our work is finding and supporting students with good ideas, helping them develop their ideas and supporting them in finding funding so they can extend their reach. Very often these students work for us for a period of time and then leave their projects for us to manage and develop, as has been the case for Green Impact, Student Switch Off, Student Eats, Responsible Futures, and For Good. We are proud that all of our sustainability engagement programmes are led or supported locally by students, in keeping with our aim of getting more students leading on, and learning for, sustainability. Through our programmes we create change here and now, whilst our campaigns aim to shift the education system as a whole.

Alcohol Impact - Our accreditation mark and change programme to promote responsible alcohol consumption and implement projects and policies to improve university culture around responsible drinking. We have run Alcohol Impact since 2014 (as NUS prior to it transferring to SOS-UK), when it was funded as a pilot by the Home Office. To date we have worked with 31 university and students' union partnerships on the programme. This year we developed a new programme to incorporate drugs harm reduction, Drug and Alcohol Impact, to be launched in September 2020. 29 partnerships have expressed an interest in the programme.

Fairtrade Universities and Colleges - Our joint accreditation is run in partnership with the Fairtrade Foundation, engaging students and staff to embed trade justice principles in policies and campaigns, as well as to improve the provision of Fairtrade products on university and college campuses (funded by universities and colleges). In 2019/20 a total of twelve institutions took part, all achieving Fairtrade status.

For Good - Our online platform which supports students to make their coursework, projects and dissertations more than just an academic exercise. We match charities and small businesses with students, so their research delivers community and sustainability benefit (funded by the local charities and businesses). We have run Dissertations for Good since 2016 (initially through NUS), since then it has grown to include placement and project opportunities. In 2019-20 we held a pilot initiative for Placements for Good, which included a full-day training event for c30 students and staff from University of Bristol, University of Wales Trinity St David's, Solent University and University Centre South Devon. Three students went on to complete paid placements that contributed towards sustainability (with Egni Solar Cooperative and The Bay Trust). SOS-UK has also hosted five student placements as a direct result of interest from students through the For Good platform.

Global Goals Teach-in - Our campaign to put the Global Goals for Sustainable Development at the heart of education and catalyse the change needed to make this happen. It calls upon educators across all stages of education to pledge to include the Sustainable Development Goals (SDGs) within their teaching, learning, and assessment on their course(s) and/or in their classrooms during two weeks of February each year. In 2019/20, the campaign saw over 300 educators reach 25,000 students in discussion around the SDGs and their relevance to their subject.

Green Impact - Our UNESCO award-winning sustainability accreditation scheme for staff to improve the sustainability of their workplaces bottom-up, supported by trained students. This year we have trained 900 students (funded by participating workplaces) and over 6,000 students since the programme began. We have run Green Impact since 2008 (initially via NUS) and have worked with over 1,100 organisations in further and higher education, private and public sector, local and county councils, museums and healthcare. Our delivery partners, SOS-International and Australian Campuses Towards Sustainability (ACTS), deliver Green Impact to universities across Europe and Australasia. This year we engaged 53 students' unions to achieve an award and continually support SU's to improve sustainability practices whilst embedding inclusivity, equality and diversity into their operations and student engagement. Our work in healthcare has also grown with Green Impact now having supported 12 NHS Trusts, as well as over 740 GP surgeries through our successful Green Impact for Health programme. In 2019 we launched our Green Impact in Dentistry pilot, and 53 dental practices now actively participate in the programme. In 2019, we were awarded with IEMA's Consultancy and Collaboration award at their Sustainability Impact Awards, for our partnership with the Isle of Wight Chamber of Commerce and Isle of Wight County Council to engage businesses across the island through Green Impact.

My World My Home - Our joint five-year project, with Friends of the Earth, working with students in 15 further education colleges, training them as community organisers and supporting them to identify, develop and run their own environmental campaigns (funded by the National Lottery Community Fund). Since the start of the project over 300 young people have taken part in the project, including 65 in the last year. A key focus of My World My Home is widening participation in the environmental movement; over 50% of the young people we have supported are black or minority ethnic, and many of the colleges targeted by the programme are in low-income areas. In reflecting on their experiences of the programme, young people identified the changes the project has influenced in terms of confidence and self-esteem, and changes in feelings of agency were also described by some young people. We have secured funding from Friends of the Earth to extend our participation in the project for an additional year.

Responsible Futures - Our accreditation framework for embedding the teaching of sustainability through a whole-institution approach. This embeds sustainability learning through the formal, informal, and subliminal curriculum. To date, 30 universities and colleges have participated. In partnership with their students' union, representing over 500,000 students (funded by participating universities and colleges). We have run Responsible Futures since 2014. In 2019-20 we launched a host-partnership initiative as part of the programme, celebrating accredited partnerships to share their learning and approaches with the national cohort, in 2019-20 University of West England and Anglia Ruskin successfully took this on and hosted a national support day each.

Student Eats - Our sustainable food programme that works with students and staff to create a more equitable food system by putting healthy and sustainable food and food growing at the heart of university and college campuses across the UK. We have supported over 70 food growing sites and as part of the Our Bright Future programme, funded by the National Lottery Community Fund, we have also supported the establishment of over 60 student-led food-based social enterprises. To 30 Sept 2020 the enterprises sold over £145,000 worth of sustainable food, created or improved 58 food growing sites, enabled over 2,800 young people to improve their employability skills, and over 34,000 hours have been volunteered. We have run Student Eats since 2014, initially through NUS.

Student Switch Off - Our inter-dormitory competition that gets students engaged in sustainability through friendly competition. This year we are running it in 97,000 student rooms across seven European countries (funded by universities, plus an EU Horizon 2020 grant, through NUS). We have run Student Switch Off in UK universities since 2007, previously through NUS, and with the EU funding it now forms part of the pan-European SAVES 2 project since 2017. In 2019/20 the campaign resulted in a 2,902,807 kWh energy saving (equivalent to 867 tonnes CO₂) within university dormitories. Nearly 25,000 students have actively pledged their support for the campaign, with more than 400 students volunteering as Ambassadors for their residence.

Students for Trees - Our joint project, with the Woodland Trust, supporting students to run projects planting and conserving trees locally as part of the nationwide Charter for Trees campaign (funded by the Heritage Lottery Fund via NUS).

10. OUR SYSTEMS-CHANGE CAMPAIGNS

Whilst our engagement programmes work to engage students and staff in making immediate positive changes, our systems-change campaigns work with strategic partner organisations to instigate wider and longer-lasting shifts across the education system. We work with small numbers of students to develop these national campaigns centrally, and then support large numbers of student officers and campaigners across the country to enact them locally.

Carbon Targets - Our campaign to get all UK university and colleges to commit to and deliver 2030 net-zero carbon reduction commitments to tackle the climate emergency. We have created an online resource detailing institutional carbon reduction targets allowing students to easily see and compare targets across the sector. The campaign is supported by NUS, People and Planet and the University and College Union, and implements a central part of the '*Declaring a climate emergency*' policy, passed at NUS conference in April 2020.

Farming for Carbon and Nature - Our new campaign will enable farmers on university and college owned land to utilise tightly-defined carbon offsetting payments to adopt more nature friendly

farming practices that store carbon, improve soil health, increase wildlife, and provide more opportunities for students to access, and engage with, nature. Many UK universities are declaring challenging net-zero carbon reduction targets, but they will continue attracting international students and conducting overseas research, so will need to offset these unavoidable scope 3 emissions. We are developing a fiscal model that will repurpose these funds to tenant farmers through a programme that will be owned and managed by the tertiary education sector and externally verified by a leading offsetting organisation.

Invest for Change - Our campaign builds on People & Planet and NUS's successful Divest-Invest work to support universities to radically reform how they invest their money. Working with students' unions and staff and student campaigners, as well as directly with universities themselves, we're calling on universities to invest in environmental and social justice solutions, engage with investments to influence wider corporation change and adopt radical responsible investment policies that support a sustainable future.

Mock COP26 - In August 2020 students involved in Teach the Future decided to run Mock COP26 in place of the postponed COP26, filling the void with progressive action and showing world leaders how to deliver a truly ambitious, inclusive and low-carbon COP. The event will be run in November 2020.

Teach the Future - Our joint campaign with UK Student Climate Network (UKSCN) to repurpose the English education system around the climate emergency and ecological crisis. We are supporting school pupils to run the campaign and we ran a successful parliamentary reception in February 2020. The students have drafted a parliamentary bill and calculated some detailed costings for making all educational buildings in England net-zero by 2030. The campaign has received significant press coverage and has the support of the two main teaching unions and nearly all of the major environmental charities. As education is devolved, we have developed two branches of the campaign (England and Scotland), with each working to positively shape domestic education policy. We now have 60 active volunteer students working on the campaign. In England, over the summer we lobbied for investment into the retrofitting of education buildings and subsequently, the Chancellor announced a £1bn public buildings decarbonisation scheme. In Scotland, the students have had meetings with the government, including the Cabinet Secretary for Education and Skills, John Swinney. The campaign is run by eight student staff, supported by three SOS-UK core staff. We are soon to launch a third branch in Wales, where we will be recruiting a further three members of student staff to lead the campaign in the nation. We hope to add Northern Ireland next year as well.

11. OUR TRAINING PROGRAMME

We prepared for the launch our Learning Academy, which will ensure that students and staff can get the knowledge, skills and understanding to lead successful sustainability initiatives. Much of the Learning Academy training will take place in 2020/21, and thereafter, but our first sessions were held in September 2020, ahead of the start of the new academic year. Our 'Officer Sustainability Bootcamp' is a training event designed especially for elected officers to ensure they are equipped with the knowledge, skills and networks to hit the ground running with sustainability campaigns. It was attended by 11 student officers in September 2020. Our 'Alcohol Awareness Training' equips students' unions and universities with the knowledge to deliver alcohol awareness training to students and to run successful alcohol awareness interventions. That training was attended by 22 people in September 2020. We have developed content for other Learning Academy sessions as both centralised sessions open nationally and bespoke workshops for individual institutions.

In addition to the Learning Academy, we have supported a number of educational institutions in the development and delivery of their courses. An example of this is the work we have done for the University of Bristol Medical School, in partnership with the Centre for Sustainable Healthcare. We ran a Student Choice Placement module on Quality Improvement for Sustainable Healthcare. This year eight students participated in the three-week module and were trained by SOS-UK and

the Centre for Sustainable Healthcare, then partnered with GP practices to implement impactful sustainability projects.

12. OUR RESEARCH PROGRAMME

Our sustainability programmes and campaigns are supported by an evidence base of research, with our findings demonstrating the strong student demand for sustainability and helping us to find the most effective ways of driving positive change on sustainability. This research has been integral in developing our work across the education sector with our library of reports available online.

Research added to our library in 2019/20 included:

10th year of the Sustainability Skills survey: Our annual survey for higher and further education students, initiated in 2010 as NUS, which asks students about their attitudes towards and experiences of learning for sustainable development. Over 9,000 students completed the survey in October 2019.

Lifting the Lid 2019: Commissioned by SUEZ UK, this research focused on students in higher education, aiming to continue to improve our understanding of student attitudes and behaviours to waste and recycling; what motivates them and what barriers they are facing when trying to recycle; and their experiences of recycling whilst at university and how these elements relate to the current student population.

Schools Sustainability Survey (unpublished): Following up from the first year of research in 2018/19, this survey is focused on primary and secondary pupils, with the aim of expanding the dataset gathered in higher and further education through the Sustainability Skills Survey.

Students and Alcohol Survey: An annual survey designed to support delivery of the Alcohol Impact programme through tracking student attitudes and experiences related to alcohol consumption, in particular the alcohol culture at their higher education institution.

Students, sustainability and education: An international survey of students in Higher Education (unpublished): Open from April to October 2020, this survey (delivered in partnership with SOS International) expands the scope of the Sustainability Skills Survey to an international student audience with the aim of supporting student organisations around the world with evidence to be able to lobby for improvements in sustainability education in their institution or country.

Sustainable food on campus: Funding was received from the Esmée Fairbairn Foundation to conduct research investigating student attitudes towards sustainable food, and how this translates to their experiences of food on campus. Initially planned for delivery in 2019/20, the development work was completed but delivery postponed to 2020/21 in light of the pandemic.

13. COVID-19 IMPACT ON DELIVERY

Between 13 March 2020, until 30 September 2020, SOS-UK delivered its work entirely remotely, to protect our staff and students against the virus, to help that national effort of preventing transmission of the virus, and to comply with Government lockdown restrictions. We have been updating our Covid-19 statement, which can be read on our website, on a regular basis. The following working practices were adopted in March 2020:

- All staff to work from home;
- All staff individually adhering to Government guidance on hygiene and self-isolation;
- All SOS-UK training, workshops, and meetings being delivered remotely, using Zoom;
- SOS-UK worked with partner organisations to deliver alternative support in lieu of planned in-person activities;
- Planned regional and national events were delivered through online means or postponed to next academic year, in consultation with those attending or funding.

14. PLANS FOR 2020/21

2019/20 was SOS-UK's inaugural year and much of the year was taken up with organisational establishment and developing our two new systems-change campaigns, Teach the Future and Mock COP26. In 2020/21 we intend to continue to build both those campaigns, progressing education policy by influencing the May 2021 national and local elections, and raising the youth voice and action in support of strong educational and climate outcomes at COP26 in November 2021. Through phase two of Mock COP26 we will additionally work to get the Mock COP26 Treaty implemented, in part, by 30 countries or states.

SOS-UK was created to be small and nimble, so it could quickly react to opportunities to create transformational change and respond to the calls of youth movements. We will continue to respond to, and amplify, to the youth and student voice on sustainability, through our own research insights, development in youth social movements and policy asks through forums like NUS Conference. During the 2020/21 year the Board will establish two new advisory groups, one for students and one for academics, so that the Board can seek additional strategic input and advice. We are also developing an affiliate scheme for student-run campaigns.

Over 2020/21 we will ramp up our Carbon Targets campaign and support students to engage their institutions in the campaign. We will build on our ethical finance work, continuing to deliver Invest for Change, and will add a new campaign on ethical banking and pensions, funded by Sunrise.

We will greatly progress our work on diversity and inclusion through the two Kickstart schemes we are developing, one for the environmental sector, and one for the educational sector. We are planning to bring the Green 2.0 diversity scorecards here from the US and also hope to repeat the 2017 NUS research that quantified the lack of diversity in sustainability.

We will continue to innovate and grow Green Impact into new and exciting sectors, with positive developments with the veterinary sector and research campuses, whilst supporting our delivery partners in Europe and Australasia to grow their reach.

We will continue to look for funding for our Farming for Carbon and Nature programme, as well as developing a new Rewilding Campuses programme.

We will build on the student and drugs survey work we did in 2019 and pilot the new Drugs and Alcohol Impact programme, alongside Alcohol Impact.

We will continue to forge new allegiances and partnerships with students around the world, through Mock COP26 phase two, our participation in SOS International, and the two new EU-funded programmes we are a part of, Green Erasmus and RED WoLF.

We will continue to carry out, and publish, strategically important research, and will pilot digital badges linked the outcomes framework we use for assessing the success of our programmes and campaigns.

We will continue to offer new training and development opportunities to students and staff through our Learning Academy, including carbon literacy training, and we will again run the national Student Sustainability Summit and Students and Alcohol Conference.

We will continue to adapt our programmes and campaigns, so they are relevant to, and can be delivered in, the Covid-19 pandemic. In 2020/21 we are likely to see a small net drop in participation in Green Impact (circa five institutions), and a slightly larger drop for Student Switch Off (circa ten institutions) as a result of the ongoing lockdown restrictions and closures of campuses and student accommodation. In the second half of 2019/20 we mitigated the impact of the lockdown on our programmes by adapting them to remote, online delivery, and we think this will reduce any reduction in 2020/21. We will closely monitor income from programmes in 2020/21 and make any further delivery adjustments, of mitigations, if required. This process will be closely

monitored by the Board. SOS-UK made a limited use of the Job Retention Scheme in 2019/20, specifically where certain areas of work had to be pushed back due to knock on effect of staff at partner organisations going on furlough. We will look to selectively use the scheme in this way in 2020/21, assuming it continues.

15. FINANCIAL REVIEW

The year-end position for our inaugural year was a surplus of £162,208, of which £125,172 was unrestricted and £37,036 restricted. The trustees are pleased with this outcome given the charity was established less than a year before the Covid-19 pandemic started.

The pandemic did have a negative effect on the income of the charity, reducing programmatic income by an c10%, equivalent to a c£60k reduction in income. This loss was mitigated by £25k lower than budgeted travel costs and £45,796 of furlough income through the Jobs Retention Scheme. The Board is forecasting for a 20% reduction in programmatic income in 2020/21 linked to reduced budget for sustainability by the institutions we work with, which would be mitigated by reduced costs and alternative sources of replacement income.

We also have a number of multi-year grants finishing in 2020/21 so are supporting the staff to find replacement grant income for the programmes and campaigns outlined in the previous section.

Our reserves policy is three months of unrestricted expenditure which, based on the 2019/20 year, equates to £199,446. At the 2019/20 year-end we had the equivalent of 8.2 weeks of operating costs through our unrestricted reserves. Despite the forecast downturn in programmatic income, and expiration of a number of grants, we will work towards building the unrestricted surplus through 2020/21 so that we have met the target by the end of the 2020/21 financial year.

16. STRUCTURE, GOVERNANCE AND MANAGEMENT

SOS-UK is a Charitable Incorporated Organisation (CIO) governed by a constitution. The members of SOS-UK are the three trustees. The Board, comprising the three trustees, meets quarterly and it is chaired by Richard Dunne. The trustees have read and understood the Charity Commission's guidance on public benefit and are confident that all of SOS-UK's programmes and campaigns deliver our charitable objects, progress the issues we want to see changed and deliver public benefit. The trustees actively manage the strategy. They also monitor and manage risk and ensure the charity is well managed and impactful. The trustees delegate operational issues and decisions to the Executive Director.

Pay and remuneration remains based on the NUS pay scale, which was established in 2014, and was initially set on the National Joint Council (NJC). Since that time there have been similar annual increments. The NUS pay framework and job evaluation scheme forms a part of all SOS-UK staff terms and conditions of employment. As part of the framework there is an agreement as to how cost of living rises are agreed and implemented.

The trustees have been monitoring the gender and ethnicity pay gaps, and these are reported in the audited accounts for transparent reasons. The trustees are pleased that the average salary of female / non-binary staff is higher than that of male staff but are resolved to tackle the ethnicity pay gap as a priority.

SOS-UK has separate governance and is financially independent from NUS, although we work closely in partnership the NUS Charity. This link is maintained by the NUS President serving as one of the three trustees, and NUS providing SOS-UK with operational support and facilities. The relationship with NUS is governed by a detailed memorandum of understanding. SOS-UK remains part of the NUS family (alongside Endsleigh Insurance and OneVoice Digital) but is not a part of the

NUS Group, and SOS-UK remains independent in terms of governance, with an independent Chairperson.

17. CONFIRMATION OF DETAILS

Students Organising for Sustainability is Charitable Incorporated Organisation (CIO) that was registered by the Charity Commission in England and Wales (charity number 1184011) on 20 June 2019. The charity became 'live' on 01 October 2019 when staff from NUS's Department for Sustainability were TUPE'd into SOS-UK. The charity was dormant between 20 June 2019 and 20 September 2019. This is our first annual report with audited accounts and this document covers the full period 20 June 2019 to 30 September 2020 (15.3 months). Future annual reports will be from 01 October to 30 September each year (12 months). Our registered address is SOS-UK, c/o NUS Services, Snape Road, Macclesfield, SK10 2NZ. We proudly bank with The Cooperative Bank. Our auditors are DLA Accountants of New Mills, High Peak, Derbyshire. SOS-UK has a wholly-owned subsidiary, Students Organising for Sustainability (Trading) Limited (Company number 12191429). Students Organising for Sustainability (Trading) Limited remained dormant for the period of this report.

The SOS-UK trustees are:

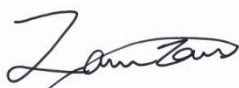
- Richard Dunne (SOS-UK Chair): Director of Education at the Harmony Project, Richard is helping us extend our work into pre-16 education and advises and supports on Teach the Future.
- Zamzam Ibrahim (SOS-UK President): NUS President (2019/20) and Board Member of SOS-International, the new international charity founded the NUS's in Denmark, Ireland and the UK, working to get NUS's all over Europe collaborating on sustainability, Zamzam is the public face of SOS-UK.
- Sara Parkin: Principal Associate of The Sustainability Literacy Project and Chair of Population Matters and the Richard Sandbrook Trust. In 2010 she wrote The Positive Deviant, now a course book in several countries. In the past she co-founded Forum for the Future and what eventually became The European Greens. Sara is an expert in sustainability education and advises on organisational management.

The senior management team is:

- Jamie Agombar (Executive Director): Prior to joining SOS-UK, Jamie was Head of Sustainability at NUS for sixteen years. Jamie is responsible for the staff team at SOS-UK and oversees the institutional relationship with NUS.
- Joanna Romanowicz (Director of Engagement): Prior to joining SOS-UK, Joanna was a Programme Manager at NUS for nine years. Joanna is responsible for the SOS-UK engagement programmes and leads on programme development.
- Quinn Runkle (Director of Education): Prior to joining SOS-UK, Quinn was a Programme Manager at NUS for five years. Quinn is responsible for the SOS-UK education programmes and leads on campaign development.

18. MESSAGE OF THANKS

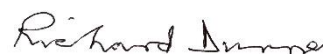
The trustees thank the staff, student volunteers, partners, supporters, funders and NUS for their support during SOS-UK's first year. With your continued support, we look forward to helping more students deliver transformational sustainability initiatives in 2020/21.



Zamzam Ibrahim



Sara Parkin



Richard Dunne

**Report of the Trustees and Financial Statements for the period
20 June 2019 to 30 September 2020
for Students Organising for Sustainability**

Report of the Trustees for the Period 20 June 2019 to 30 September 2020

The trustees (who are also the directors of the charity for the purposes of company law), present their report with the financial statements of the charity for the period 20 June 2019 to 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

1. INCORPORATION

The Charitable Incorporated Organisation was incorporated on 20 June 2019.

2. REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charitable Incorporated Organisation number:

CE017928 (England and Wales)

Registered Charity number:

1184011

Registered office:

c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ

Trustees:

S Lamb Parkin

Z Ibrahim

R Dunne

Auditors:

DLA Chartered Accountants, Statutory Auditors, 36A Market Street, New Mills, High Peak, SK22 4AA

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum, and constitutes a Charitable Incorporated Organisation (CIO), registered at Companies House (England and Wales).

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.

4. STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of the charity 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).

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of the incoming resources and application of resources, including the income and expenditure, of the Charitable Incorporated Organisation 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 and comply with the FRS applicable in the UK and Republic of Ireland (FRS 102);
- 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 Incorporated Organisation and to enable them to ensure that the financial statements comply with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation 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 Incorporated Organisation'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.

5. AUDITORS

The auditors, DLA Chartered Accountants, 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 12 February 2021 and signed on the board's behalf by:



Richard Dunne

Chair of Trustees

Report of the Independent Auditors to the Members of Students Organising for Sustainability

1. Opinion

We have audited the financial statements of Students Organising for Sustainability (the 'Charitable Incorporated Organisation') for the period ended 30 September 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Incorporated Organisation's affairs as at 30 September 2020 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charity SORP and comply with the FRS applicable in the UK and Republic of Ireland (FRS 102).

2. 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.

3. Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charitable Incorporated Organisation's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

4. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

5. Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

6. Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, set out on page 2, the trustees (who are also the directors of the Charitable Incorporated Organisation 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 Incorporated Organisation'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 Incorporated Organisation or to cease operations, or have no realistic alternative but to do so.

7. Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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.

8. Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



24/02/2021

DLA, Chartered Accountants & Statutory Auditors, 36A Market Street, New Mills, High Peak, SK22 4AA

Students Organising for Sustainability
Statement of Financial Activities
for the Period 20 June 2019 to 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOMING RESOURCES				
Voluntary income	2	134,080	-	134,080
Programme income	3	688,835	-	688,835
Other incoming resources		<u>100,042</u>	<u>320,912</u>	<u>420,954</u>
Total incoming resources		922,957	320,912	1,243,869
RESOURCES EXPENDED				
Cost of programme delivery	4	457,062	283,876	740,938
Charitable activities	5			
General		<u>340,723</u>	<u>-</u>	<u>340,723</u>
Total resources expended		<u>797,785</u>	<u>283,876</u>	<u>1,081,661</u>
NET INCOMING RESOURCES		<u>125,172</u>	<u>37,036</u>	<u>162,208</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>125,172</u></u>	<u><u>37,036</u></u>	<u><u>162,208</u></u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

Balance Sheet
At 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	9	1,083	-	1,083
Investments	10	<u>100</u>	<u>-</u>	<u>100</u>
CURRENT ASSETS				
Debtors	11	227,721	3,500	231,221
Cash at bank		<u>282,673</u>	<u>107,620</u>	<u>390,293</u>
		510,394	111,120	621,514
CREDITORS				
Amounts falling due within one year	12	(386,405)	(74,084)	(460,489)
NET CURRENT ASSETS				
		<u>123,989</u>	<u>37,036</u>	<u>161,025</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>125,172</u>	<u>37,036</u>	<u>162,208</u>
NET ASSETS				
		<u>125,172</u>	<u>37,036</u>	<u>162,208</u>
FUNDS				
Unrestricted funds	13			125,172
Restricted funds				<u>37,036</u>
TOTAL FUNDS				
				<u>162,208</u>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees on 12 February 2021 and were signed on its behalf by:

Richard Dunne

Richard Dunne
Chair of Trustees

A. Cash Flow Statement, for the Period 20 June 2019 to 30 September 2020

	Notes	£
Net cash inflow from operating activities	1	391,693
Capital expenditure and financial investment	2	(1,400)
		<hr/>
Increase in cash in the period		<u>390,293</u>

Reconciliation of net cash flow to movement in net debt

	3	
Increase in cash in the period		<u>390,293</u>
Change in net debt resulting from cash flows		<u>390,293</u>
Movement in net debt in the period		390,293
Net debt at 20 June		<u>-</u>
Cash (Net debt) at 30 September		<u>390,293</u>

B. Notes to the Cash Flow Statement for the Period 20 June 2019 to 30 September 2020

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	£
Net incoming resources	162,208
Depreciation charges	217
Increase in debtors and prepayments	(231,221)
Increase in creditors and deferred income	<u>460,489</u>
Net cash inflow from operating activities	<u>391,693</u>

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT

	£
Capital expenditure and financial investment	
Purchase of tangible fixed assets	(1,300)
Purchase of fixed asset investments	<u>(100)</u>
Net cash outflow for capital expenditure and financial investment	<u>(1,400)</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 20.6.19	Cash flow	At 30.9.20
	£	£	£
Net cash			
Cash at bank	-	390,293	390,293
	<hr/>	<hr/>	<hr/>
Total	<u>-</u>	<u>390,293</u>	<u>390,293</u>

C. Notes to the Financial Statements for the Period 20 June 2019 to 30 September 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the relevant version of the 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) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

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

Fund accounting

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

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

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.

2. VOLUNTARY INCOME

Gifts	£
Donations	2,442
	<u>131,638</u>
	<u>134,080</u>

'Donations' includes £100,000 in-kind support and administration services from NUS.

3. PROGRAMME INCOME

Programme delivery income	£
Delegate income	671,221
	<u>17,614</u>
	<u>688,835</u>

4. COST OF PROGRAMME DELIVERY

	£
Programme costs	155,008
Venue costs	12,994
Wages and salaries	347,616
Employers National Insurance	24,151
Pension costs	24,313
Recharged staff costs	176,856
	<u>740,938</u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 6)	Totals
	£	£
General	<u>340,723</u>	<u>340,723</u>

6. SUPPORT COSTS

	Management (See note 8 'Support staff costs')	Finance	Information technology	Other	Totals
	£	£	£	£	£
General	<u>101,123</u>	<u>177</u>	<u>12,658</u>	<u>226,765</u>	<u>340,723</u>

Auditors remuneration during the period ended 30 September 2020 was £4,000.

'Other' costs of £226,765 includes the cost value of £100,000 in-kind support and administration services provided by the NUS. NUS supply these in-kind services in exchange for programme delivery provided by SOS. The donation value of these services is £100,000 and is included in Note 2 'Voluntary income', within 'Donations' of £131,638.

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2020.

8. STAFF COSTS

Support staff costs	£
Wages and salaries	86,944
Employers National Insurance	8,939
Pension costs	<u>5,240</u>
	<u>101,123</u>
 Total staff costs (including support staff)	 £
Wages and salaries	434,560
Employers National Insurance	33,090
Pension costs	<u>29,553</u>
	<u>497,203</u>

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

Directors and staff	<u>19</u>
---------------------	-----------

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

The charity averaged 18.9 full time earnings (FTE) staff over the year. The lowest paid basic salary was £19,565 (student staff) and the highest paid basic salary was £53,742. The median basic salary was £30,970. The CEO pay ratio was 2.5-to-1. The gender pay gap was -8.3% (meaning female / non-binary staff are paid, on average, 8.3% more than males) and the ethnicity pay gap was 18.9%. Pay gaps are based on mean rather than median values.

Charity pay bands are as follows:

<u>Band Salary, FTE (£)</u>	
I	47,749 - 53,742
H	41,143 - 45,008
G	35,473 - 39,273
F	30,119 - 33,366
E	25,640 - 29,257
Student staff	19,565

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>1,300</u>
DEPRECIATION	
At 20 June 2019 and 30 September 2020	<u>217</u>
NET BOOK VALUE	
At 30 September 2020	<u><u>1,083</u></u>

10. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	<u>100</u>
NET BOOK VALUE	
At 30 September 2020	<u><u>100</u></u>

There are no investment assets outside the UK

The company's investments at the balance sheet date in the share capital of companies include the following:

Students Organising for Sustainability (Trading) Limited

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

Aggregate capital and reserves	30.9.20 £ <u><u>100</u></u>
--------------------------------	-----------------------------------

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	224,789
Other debtors	180
Prepayments	<u>6,252</u>
	<u>231,221</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	29,190
National insurance and other taxes	10,805
VAT	84,828
Other creditors	126
Accruals and deferred income	335,540
Accrued expenses	<u>-</u>
	<u>460,489</u>

13. MOVEMENT IN FUNDS

	Net movement in funds	At 30.9.20
	£	£
Unrestricted funds		
General fund	125,172	125,172
Restricted funds		
General fund	<u>37,036</u>	<u>37,036</u>
TOTAL FUNDS	<u>162,208</u>	<u>162,208</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	922,957	(797,785)	125,172
Restricted funds			
General fund	<u>320,912</u>	<u>(283,876)</u>	<u>37,036</u>
TOTAL FUNDS	<u>1,243,869</u>	<u>(1,081,661)</u>	<u>162,208</u>

14. RELATED PARTY

The Charity uses the services of the National Union of Students (NUS) for certain of its administrative and finance functions and maintains close ties with the NUS in terms of its charitable activities. There is a formal operating agreement between the NUS and Students Organising for Sustainability (SOS). This agreement provides for SOS to supply charitable activities, such as delivery of programmes of equal value to those provided to it by the NUS, in line with the operating agreement.

The value of these reciprocal services during the period ended 30.9.2020 is valued and grossed up and included in the accounts at £100,000; there are no end of year balances in connection with these services and there were no in-year write-offs. In relation to support provided by the NUS, £100,000 is included in Note 2, under 'Voluntary Income' (within 'Donations' of £131,638), and the corresponding £100,000 expenditure is included in Note 6, under 'Support Costs'; 'Other' £226,765).

In addition to these in-kind services, specific staff wages are recharged on a monthly basis from the NUS to SOS. The total recharged payroll costs for the period is £176,856, shown at Note 4 under 'Cost of programme delivery' as 'Recharged staff costs'.

**Detailed Statement of Financial Activities
for the Period 20 June 2019 to 30 September 2020
(not part of the statutory financial statements)**

£

INCOMING RESOURCES

Voluntary income

Gifts	2,442
Donations	<u>131,638</u>
	134,080

Programme income

Programme delivery income	671,221
Delegate income	<u>17,614</u>
	688,835

Other incoming resources

Grant income	320,912
Other income	<u>100,042</u>
	<u>420,954</u>

Total incoming resources

1,243,869

RESOURCES EXPENDED

Cost of programme delivery

Programme costs	155,008
Venue costs	12,994
Wages and salaries	347,616
Employers National Insurance	24,151
Pension costs	24,313
Recharged staff costs	<u>176,856</u>
	740,938

Support costs

Management

Wages and salaries	86,944
Employers National Insurance	8,939
Pension costs	<u>5,240</u>
	101,123

Finance

Bank charges	177
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Information technology

Computer costs	12,658
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Other

Insurance	3,419
Postage and stationery	4,233
Telephone	1,618
Sundries	809
Support and administration services - NUS	100,000
Advertising	24,555
Travel and subsistence	41,548
Entertainment	69
Recruitment expenses	620
Carried forward	189,706

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Other	
Brought forward	189,706
Death in service	2,856
Volunteer payments	3,114
Training	1,061
Legal & professional fees	7,482
Subscriptions	6,385
Unreconciled visa accounts	2,150
Repairs and renewals	224
Accountancy & legal	3,800
HR Support	1,808
Consultancy	20,797
Depreciation of computer equipment	<u>217</u>
	<u>239,600</u>
Total resources expended	1,081,661
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Net income	<u><u>162,208</u></u>

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