

TRUSTEE REPORT AND ANNUAL ACCOUNTS 2021-22



STUDENTS
ORGANISING FOR
SUSTAINABILITY
UNITED KINGDOM

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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.

Melissa Bowers

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: *2010612023*

**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		324,403	331,088
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)	1,045,784	721,381

	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)
	376,110	300,578
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	354,048	330,350

	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	721,381	324,403	1,045,784

**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	note 7	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	note 7	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	note 7	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	note 7	-	142,427	142,427
		-	570,131	570,131
		528,750	570,131	1,098,881

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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
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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
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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
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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.