

Annual Report 2023



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

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Message from our CEO and Co-Chairs

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

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

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

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

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

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

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



Charlotte Bonner
CEO



Laurence Frewin
Co-Chair



Professor Zoe Robinson
Co-Chair

Our Strategy

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

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

Our Vision

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

Our Mission

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

Our goals

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

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

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

Equality, Diversity and Inclusion

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

In 2023 we:

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

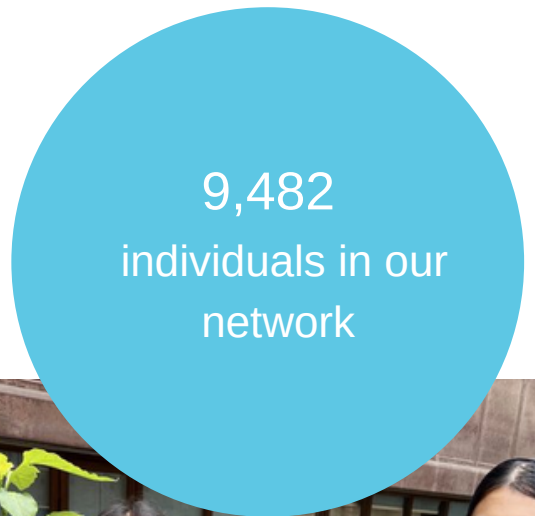


Our Members and Partners

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

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

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



Goal 1

Strategic Alignment

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

University and College Land for Carbon

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

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

Association of Colleges partnership

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

Governance toolkit: a whole college approach to climate action

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

Climate Ambassadors

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

Goal 2

Advocacy

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

Policy and advocacy

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

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

Consultations

We responded to the following consultations:

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



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

Goal 3

Research and Knowledge Exchange

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

EAUC Annual Conference

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

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

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

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



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

Carbon Literacy training

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

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

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

Green Gown Awards

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

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

**Carbon Literate
Organisation**
Platinum



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

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

Case study

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



Image credit: Universidad del Norte

Goal 4

Maximised Resources

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

Consultancy

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



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

Daisy Malt, Sustainability Manager, University of Essex

The Carbon Coalition

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

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

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

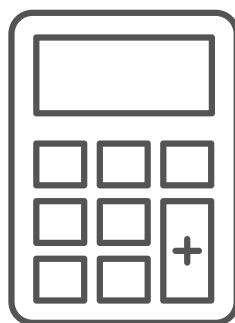


Sustainability Leadership Scorecard

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

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

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



Cost of Net Zero Calculator and Report

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

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

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

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

Goal 5

Stronger Community

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

Member networks

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

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

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

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

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

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

52

meetings facilitated

860

attendees



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

Goal 6

Expanded Horizons

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

SDG Accord

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

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

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

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

Race to Zero

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

As of December 2023,

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



Scotland Focus

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

Key outputs and outcomes

Leadership at all levels

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

Skills, Knowledge and Data

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

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

Partnerships and Collaborations

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

Teaching, Research and Engagement

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

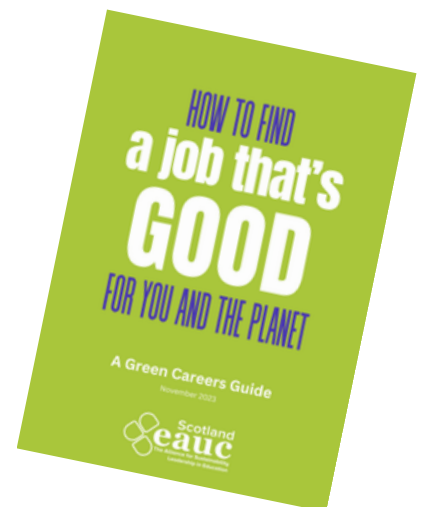
Supporting Wider Stakeholders

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

Resource spotlight

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

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



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

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

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



Carbon report

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

2023 results

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

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

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

Our scopes

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

Figure 1: 2022 vs 2023 overall emissions

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

Figure 2: Breakdown of our carbon

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

Financial Review

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

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

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

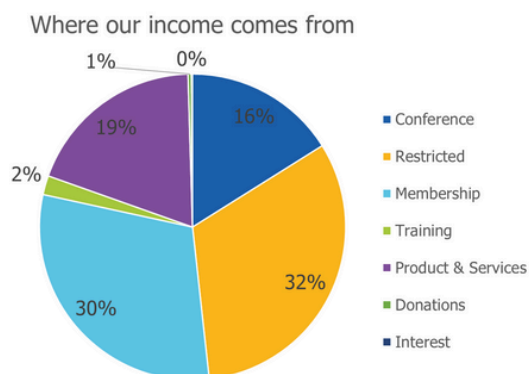
We were pleased to confirm a further 1 year funding grant from the Scottish Funding Council, allowing us to continue and further develop our support and leadership in Scotland. We also received our second year of funding from the Environment Agency (NEIRF) for the University and College Land for Carbon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

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

Future plans for 2024

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

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



Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are as follows:

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

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

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

Significant activities

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

Public benefit

Ensuring our work delivers our aims

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

Trustees' Report

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

The focus of our work

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

Achievement and performance

How our activities deliver public benefit

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

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

Key achievements and successes during the period

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

Financial review

Financial position

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

Principal funding sources

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

Investment policy and objectives

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

Trustees' Report

Reserves policy

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

Principal risks and uncertainties

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

Risk - financial performance and sustainability

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

Risk - information security

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Trustees' Report

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

Recruitment and appointment of new trustees

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

Organisational structure

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

Decision making

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

Trustees' Report

Induction and training of new trustees

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

Key management remuneration

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

Risk management

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

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

Fundraising

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

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

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

Trustees' Report

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 05183502 (England and Wales)

Registered Charity number 1106172

Registered office

19 Highfield Road

Edgbaston

Birmingham

West Midlands

B15 3BH

Trustees

J Longhurst (resigned 22.6.23)

D J Duncan (resigned 22.6.23)

C L Bonner (appointed 20.2.23)

C Calder (resigned 28.3.24)

L A Ellis

H J French (resigned 22.6.23)

L E Frewin

N F Glasser (appointed 4.1.23)

L Johnson (resigned 20.1.23)

S Lynch (appointed 6.3.23)

Z P Robinson

E A Simmons

A Berhamovic (appointed 22.6.23)

J E Boyer (appointed 22.6.23)

W J Currie (appointed 28.3.24)

L J Rake (resigned 11.5.23)

Company Secretary

F L Goodwin

Senior Statutory Auditor

James Cruse ACA, FCCA

Auditors

J W Hinks LLP

Chartered Accountants and Statutory Auditors

19 Highfield Road

Edgbaston

Birmingham, B15 3BH

Trustees' Report

Banker

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

Trustees' Report

- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

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

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



Laurence Frewin, Trustee

Independent Auditors' Report

Opinion

We have audited the financial statements of The Environmental Association for Universities and Colleges (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditors' Report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Independent Auditors' Report

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

Independent Auditors' Report

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

16 July 2024

Statement of Financial Activities

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

Balance Sheet

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

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



L E Frewin - Trustee

Cash Flow Statement

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

Notes to the Cash Flow Statement

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

Notes to the Financial Statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

General information

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

Accounting convention

The financial statements of EAUC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the Charities Act 2011.

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

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

COMPANY STATUS

EAUC is a company limited by guarantee.

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

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

GOING CONCERN

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

INCOME

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

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

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

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing EAUC to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

It is categorised under the following headings:

- Expenditure on charitable activities

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

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

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

ALLOCATION AND APPORTIONMENT OF COSTS

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

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

TANGIBLE FIXED ASSETS

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

Cost is defined as purchase cost less any residual value.

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

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

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

TAXATION

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

FUND ACCOUNTING

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

OPERATING LEASES

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

EMPLOYEE BENEFITS

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

PROVISIONS

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

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

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

FINANCIAL INSTRUMENTS

Financial instruments are recognised in EAUC's Balance Sheet when EAUC becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of EAUC's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

The following is a key source of estimation uncertainty. Expenditure allocations: expenditure is apportioned where it relates to more than one cost category.

3. DONATIONS AND LEGACIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

Basis of allocation - support costs

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

Basis of allocation - governance costs

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

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

SUPPORT COSTS

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

		2023	2022
	Training £	Products and services £	Total activities £
Wages	6,960	23,201	232,012
Social security	755	2,517	25,167
Pensions	1,051	3,504	35,039
Travel and subsistence	277	923	9,234
Marketing and printing	84	280	2,804
Website and computer costs	84	278	2,784
Insurance costs	320	1,066	10,664
Bank charges	44	148	1,480
Sundry and office expenses	122	407	4,072
	<u>9,697</u>	<u>32,324</u>	<u>323,256</u>
			<u>174,320</u>

GOVERNANCE COSTS

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

9. NET INCOME/(EXPENDITURE)

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

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

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

C L Bonner

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

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

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

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

TRUSTEES' EXPENSES

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

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

13. TANGIBLE FIXED ASSETS

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

DEFERRED INCOME

Deferred income included in the financial statements is as follows:

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

Deferred income is comprised of the following items:

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

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

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

16. LEASING AGREEMENTS

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

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

17. MOVEMENT IN FUNDS

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

17. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

17. MOVEMENT IN FUNDS - continued

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

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

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

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

17. MOVEMENT IN FUNDS - continued

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

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

Purpose of Unrestricted FundsGeneral fund

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

Purpose of Restricted Funds - Projects fundProjects fund

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

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

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

Conference fund

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

Training fund

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

17. MOVEMENT IN FUNDS - continuedProducts and services fund

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

TRANSFERS BETWEEN FUNDS

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

18. EMPLOYEE BENEFIT OBLIGATIONS

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

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

19. RELATED PARTY DISCLOSURES

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



EAUC

The Environmental Association for Universities and Colleges

Registered Company Number 05183502

Registered Charity Number 1106172

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