

Annual Report 2019



Contents & Company Information

Contents	Page
CEO & Chair's message	3
EAUC: Our Strategy	4
Member Statistics	5
Scotland Focus	6
Climate Commission Update	8
Goal 1: Strategic Alignment	9
Goal 2: Advocacy	10
Goal 3: Research & knowledge exchange	11
Goal 4: Maximised resources	12
Goal 5: Stronger community	13
Goal 6: Expanded horizons	14
Sustainability report	15
Financial Review	16
Trustee's Report	17
Auditors Report	21
Statement of financial activities	24
Balance sheet	26
Cashflow statement	27
Notes to the financial statements	28

Company Information

Charity Information

Registered Charity number 1106172
Registered Company number 5183502
(England and Wales)

Company Secretary

Miss F L Goodwin

Office Address

EAUC National Office
University of Gloucestershire
The Park
Cheltenham
Gloucestershire
GL50 2RH

Auditors

Baldwins Audit Services
Statutory Auditors
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

Banker

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

Chief Executive & Chair's Message

Without a doubt 2019 was a turning point for sustainability and the climate crisis movement on a global scale. With the school strikes inspiring millions of students around the world to the announcement of the UK Government's Net-Zero target of 2050 - the world moved on and so did we.

In May 2019 EAUC declared a climate emergency. We put out a call for all post-16 education institutions and support bodies to commit to the Committee on Climate Change's recommendations to set a target of net-zero by 2050 at the latest. And the sector rallied around this. With many institutions declaring climate emergencies and more importantly setting ambitious targets, it was a turning point for the sector. It is not enough for us to declare an emergency or for institutions to set targets - we need those ambitions to turn into actions. We supported our members through various resources throughout the year to help achieve support from governors and ensuring that risk registers and adaptation plans were fit for purpose.

In November 2019, we took on our biggest challenge to date. In an unprecedented partnership we brought together Universities UK, Guild HE and Association of Colleges to launch the UK Climate Commission for Further and Higher Education for Leaders and Students. This is a confirmation that we need a sector wide response to the climate crisis and we need to work together to ensure no-one is left behind. We ensured that students were at the very heart of the Climate Commission right from the start - it is their future and their education in our hands. Throughout 2020 we will be launching an ambitious programme of evidence gathering events and bringing key stakeholders within the sector to agree a common approach for the sector. Each institution will need to develop its own path on how to reach their targets but EAUC will be right here to provide the support and resources needed to deliver. We look forward to sharing our work with the sector at the end of 2020.

We of course, continue to support our members through our events, networking and resources. We pride ourselves on our partnership building and we are delighted to be working with key sector agencies on our resources, such as AECOM, UMAL, AUDE, Arup and many more. We believe we are stronger together to support our members and the wider sector.

Of course, we could not have predicted the pandemic that has hit the world in early 2020. This has caused unprecedented change for the sector, our communities and our staff and students. However, the recovery from the crisis offers a historical opportunity to address key public and in particular student concerns and accelerate the transition to a low carbon and an environmentally resilient further and higher sector. The decisions taken now and the months ahead will determine if we 'learn back better' to realise the opportunities and benefits of a net-zero sector. We will be supporting our members and the wider sector in building back greener and we are on this journey with you.

We won't be returning to the same way of life we had pre-pandemic and this presents a great opportunity to lock-in the benefits we have seen. University and college staff and students have been a beacon of light in the response to the pandemic – responding with great commitment, agility and bravery. We have seen staff and students contributing to the challenge in so many ways – from frontline staff in hospitals, manufacturing PPE, being the trusted expert voices, providing accommodation and supporting those students who remain on campus, teaching online and securing previously unattainable carbon targets. The sector really has shown their value to their communities, to the country and to the world. We need to build on this and continue this work as we face the climate crisis.

2020 and beyond will be a challenging time - for the sector as well as our own organisation. Budgets will be cut, jobs will go across institutions - but we need to build our voice. Now more than ever, sustainability is the only approach in surviving a crisis. We owe it to our staff, to our communities and most importantly to our students. We will be here to support you through this.



Iain Patton, Chief Executive



Professor Janet Haddock-Fraser, Chair

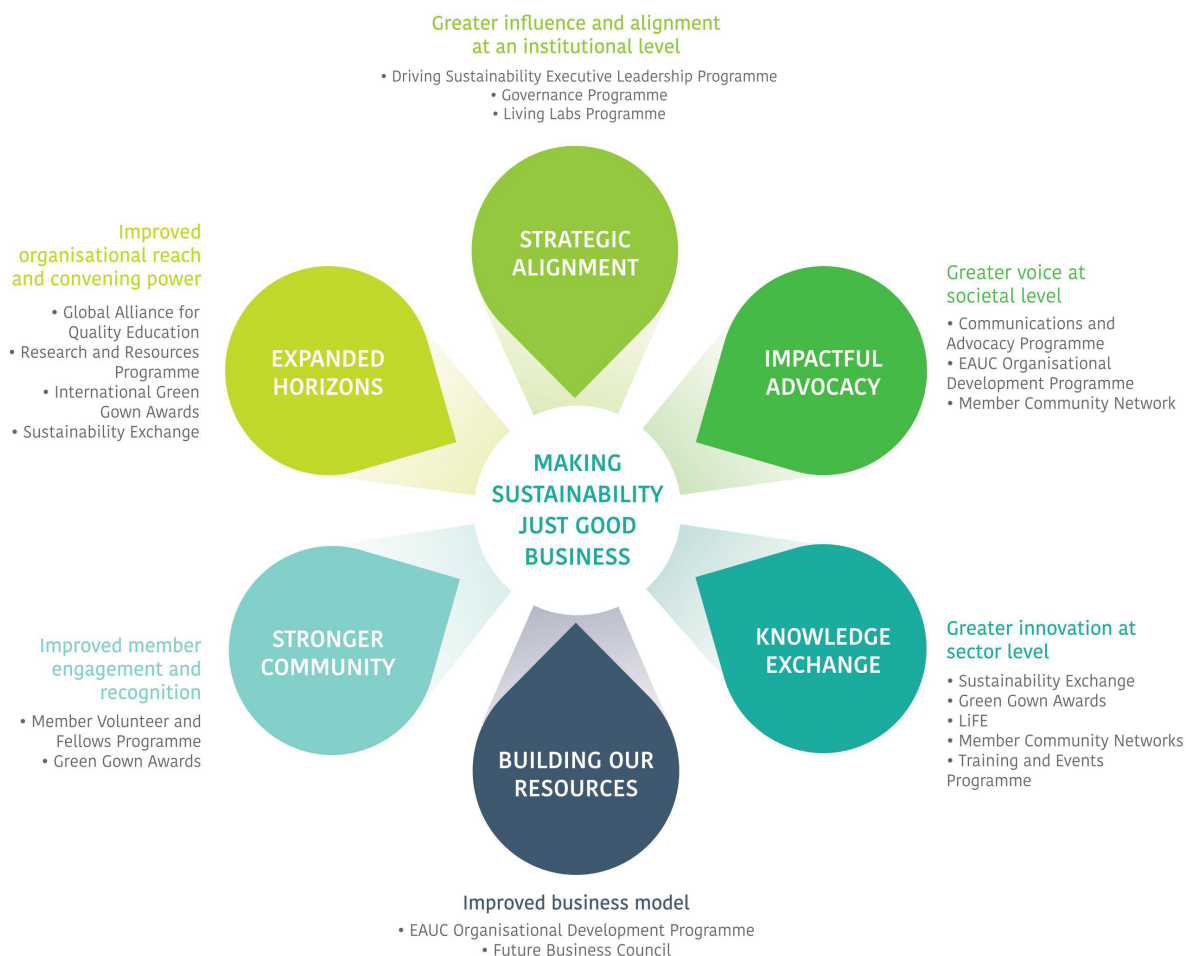
EAUC: Our Strategy

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

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

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

OUR STRATEGY 2017 - 2021



Our Members

EDUCATIONAL MEMBERS

Our educational members are the reason that the EAUC exists. We are proud to represent and support **universities and colleges** from across the UK and Ireland.

205
INSTITUTIONS
REPRESENTED

6566
INDIVIDUAL
CONTACTS

91%
RETENTION
RATE

COMPANY MEMBERS

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

12
COMPANIES
REPRESENTED

408
INDIVIDUAL
CONTACTS

88%
RETENTION
RATE

170 STRATEGIC PARTNERS

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

What do our members say:

It's all about sharing what works and equally importantly what does not work. Also great to network with other members - makes you realise the vast amount of knowledge and experience that is available

Neil Smith - Bournemouth University

So important to have EAUC to help share learning and to ensure cross sector collaboration.
Vital for climate emergency.

Roddy Yarr - University of Strathclyde

Student involvement for the Green Gown Awards is a great platform for the students and the College to show what can be achieved together and to have that recognition from EAUC is great.

Mike Loomes - Exeter College

Important for my role as academic lead on sustainability - keeps me informed and connected although I am time pressured to keep up with information.

Heather Barrett - University of Worcester

EAUC membership opens up a wealth of networking, knowledge-sharing and personal development opportunities. The EAUC team is always helpful and there is a really strong sense that they are working to help us achieve our goals.

Julian Greaves - Bath Spa University

The EAUC is an excellent forum for staying connected with other sustainability professionals in the sector, sharing knowledge, and staying abreast of broader sustainability trends in addition to your own specialism. I have found the EAUC as a resource to be highly useful in benchmarking, contextualising environmental progress in the sector, and sharing innovative practice back to my institution.

Rachel Hanmer-Dwight - University of Liverpool

Being able to network and make connections at the Annual Conference was invaluable.

George Bissett - Manchester Metropolitan University

EAUC Educational Membership Survey undertaken in October 2019

Scotland Focus

EAUC-Scotland Programme Year 3: April 2019 - March 2020



Delivered by our team in Scotland and funded by the Scottish Funding Council (SFC), this programme supports all Scottish universities and colleges to develop a skilled and informed, whole-institutional approach to sustainability within governance, operations, learning and teachings, and engagement activities.

Leadership at all levels

Launch of two focused curriculum guides exploring how sustainability can be embedded in Economics and Computer Sciences courses

Delivered 5 presentations to FHEI Sustainability Committees through EAUC-S Committee Support Programme (15 since programme launch)

Skills and knowledge

95% completion of PBCCD Reporting in 2019, with 68% completing Recommended Section

42 EAUC-S training or knowledge sharing events hosted over 663 attendees - 89% of FHEIs attended an event over 3 years of the programme

96% of attendees at events either agree or strongly agree that EAUC-Scotland are supporting the sector

Partnerships and representation

100 new support resources (guidance, tools, reports, recorded webinars and case studies) developed and shared

Submitted 5 consultation responses and represented on 5 Steering Groups, 1 Grant Panel and 1 Award Panel

EAUC-Scotland and FHEI sustainability successes highlighted in two mainstream media publications

Teaching, research and engagement

Student intern developing resources to reduce academic flight travel through the Travel Better Package

Delivery of the Learning for Sustainability Champions programme to three colleges

Presentation at European Meeting of UN-recognised Regional Centres of Expertise in Education for Sustainable Development

Scotland Focus

Timeline of Key Project Outputs

- Summer 2019**
 - Recruiting and supporting SDG Case Studies student intern
 - Publication of Sector Progress Report on PBCCD Reporting Data
 - Individual Institutional Feedback on PBCCD Reporting
 - Delivery of PBCCD Reporting Training Sessions
- Autumn 2019**
 - Launch of Sustainability in Computer Science and Economics Guides
 - Delivery of Risk and Resilience in a Changing Climate Training Event
 - Facilitated two Carbon Literacy Training Courses
- Winter 2019**
 - Hosting RUGS Intern with EAUC-Scotland Team
 - Scotland Conference 'The Elephants in the Room'
 - Institutional Engagement Call and Visits Scheduled
 - Topic Support Network and Regional Network Review
- Spring 2020**
 - Delivery of College Learning for Sustainability Champions Programme
 - Launch of Travel Better Package
 - Annual Survey of FHE Contacts, AGM and EAUC-S Annual Report

The EAUC-Scotland Conference in November 2019 at The Lighthouse, Glasgow looked at "The Elephants in the Room" for sustainability in higher and further education. It considered the purpose of universities and colleges during a climate emergency and how to address some of the most challenging issues facing the sector, including addressing academic travel, getting a handle on procurement emissions, divestment, carbon offsetting and supporting those with climate anxiety.

Find all resources from the day on our website: www.eauc.org.uk/scotland_conference_2019



Goal 1: Strategic Alignment



Greater influence and alignment at institutional level

Our Emerging Leaders Programme, continues to support and enrich those who are looking to develop their skills and leadership and every year we try to include delegates to facilitate inter-disciplinary learning in a wider context. Our 2019 cohort are working hard on their second year project and the next session will be run toward the end of 2020, supported by Interface, who have kindly offered to sponsor us by way of providing a training venue for the Programme.

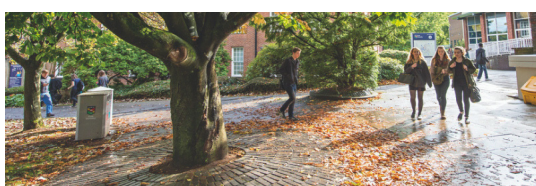
Interface®



Now in its 5th year, the Leadership Lab programme is a feature in our Annual Events calendar. The Leadership Lab Cambridge residential now includes automatic membership into the Leadership Academy so we can continue to facilitate discussion and learning and support our leaders throughout the year. This year's programme was kindly supported by NERC. Discover more at https://www.eauc.org.uk/next_generation_sustainability_leadership_progr



After significant time spent collating responses and feedback from our Leadership Lab alumni, 2020 sees the start of the Leadership Academy. Including individual mentoring or coaching sessions, alongside virtual discussion and expert led Masterclasses, this programme offers the opportunity for continued development and growth for Sustainability Leaders both within and outside the sector delegates year on year.



Adapting Universities and Colleges to a Changing Climate



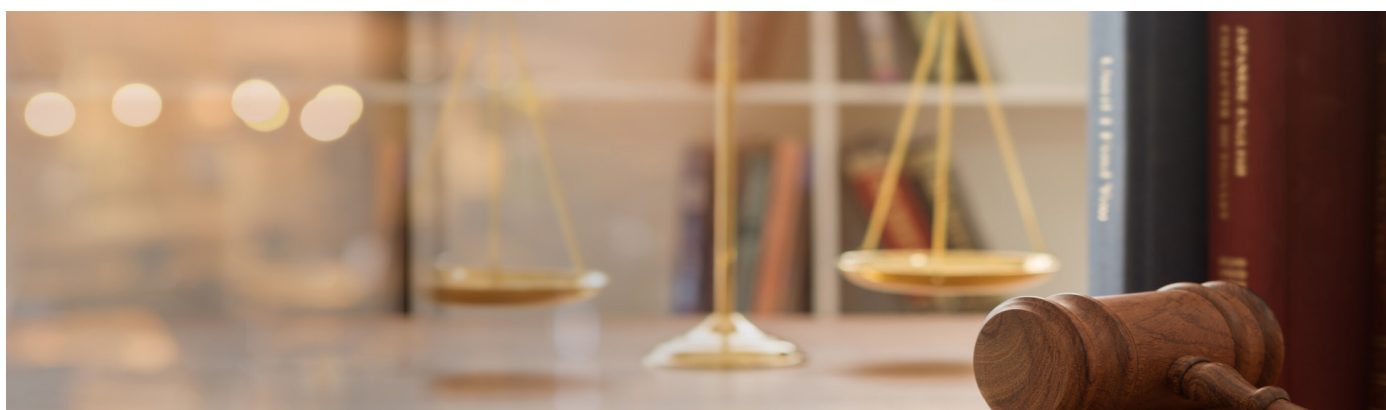
Developed by a Working Group of Further and Higher Education sustainability and risk professionals, the two Climate Adaptation Guides published in summer 2019 highlight why, and how, to effectively embed considerations of climate change risk within your existing risk and business continuity procedures. These and other relevant resources can be accessed at: sustainabilityexchange.ac.uk/adaptation.

Making the Business Case for Sustainability

A Guide for Sustainability Leaders

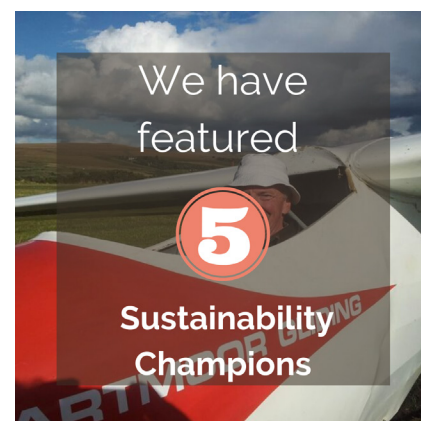
Produced by the Department for Social Responsibility and Sustainability at the University of Edinburgh, on behalf of EAUC, this Guide was launched in May 2019. It is designed to help sustainability leaders to make a successful case for sustainability in a Further and Higher Education context, to embed it at the top of their organisation and bring about systemic change in the way business decisions are made. Discover more: www.sustainabilityexchange.ac.uk/making_the_business_case_for_sustainability.

Goal 2: Advocacy



Greater voice at the societal level

ACHIEVEMENTS



ADVOCACY WORK

We ran the annual advocacy survey, and found that when asked if EAUC's advocacy work had resulted in sustainability gaining a higher profile within education that almost a third of EAUC education Key Contacts said EAUC had exceeded their expectations and two thirds said EAUC had met their expectations.

We asked strategic partner Key Contacts how influential they believed the EAUC is in policy development in wider society regarding sustainability in tertiary education - 60% of respondents said EAUC was either extremely influential or very influential, and 40% said EAUC was moderately influential.



"I find the EAUC resources and updates valuable and motivating."

"We really appreciate the support of the EAUC and its advocacy role."

Discover more about our Advocacy work at www.eauc.org.uk/advocacy

Goal 3: Research & Knowledge Exchange



Greater innovation at the sector level

sustainability exchange
Delivered by the EAUC

191,915
TOTAL
WEBSITE
PAGE VIEWS

15,993
AVERAGE MONTHLY
WEBSITE PAGE VIEWS

98,476
TOTAL NUMBER
OF USERS

93,793
NEW
WEBSITE USERS

402
RESOURCES
UPLOADED

eauc
The Alliance for Sustainability
Leadership in Education

220,986
TOTAL
WEBSITE
PAGE VIEWS

19,699
AVERAGE MONTHLY
WEBSITE PAGE VIEWS

94,927
TOTAL NUMBER
OF USERS

93,774
NEW
WEBSITE USERS

Webinars and virtual meetings on topical issues also run throughout the year and in 2019 covered issues like Tackling Single Use Plastics; Reducing Paper Waste, Increasing recycling with DEFRA, The EAUC Adaptation Guide and tackling the Climate Emergency. **In total we ran over 15 webinars throughout the year, attended by over 130 people.** All webinars were very highly rated by our delegates.

EAUC ANNUAL CONFERENCE - 2019

INFLUENCE!

Inspiration and insight to change minds and policy

19 - 20
June 2019
University of Manchester



245 **50**
ATTENDEES **WORKSHOPS**

We were joined by some excellent speakers, including the Mayor of Manchester - Andy Burnham; Mary Creagh - Chair of Environmental Audit Committee and Lucy Siegle - Environmental Journalist and Broadcaster.

GREEN GOWN AWARDS 2019

Green Gown Awards 2019

101 **14**
FINALISTS **CATEGORIES**

Representing over 1 million students, 162,000 staff and a combined annual turnover of £15 billion

17 **100+**
SDGs **JUDGES**

413 New Followers on Twitter in 2019
76,936 Total Website Page Views in 2020

KNOWLEDGE SHARING VIRTUAL MEETINGS ON TOPICS FOR A SUSTAINABLE INSTITUTION

Sustainability Sharing Series

9 sessions held in 2019

eauc webinar series

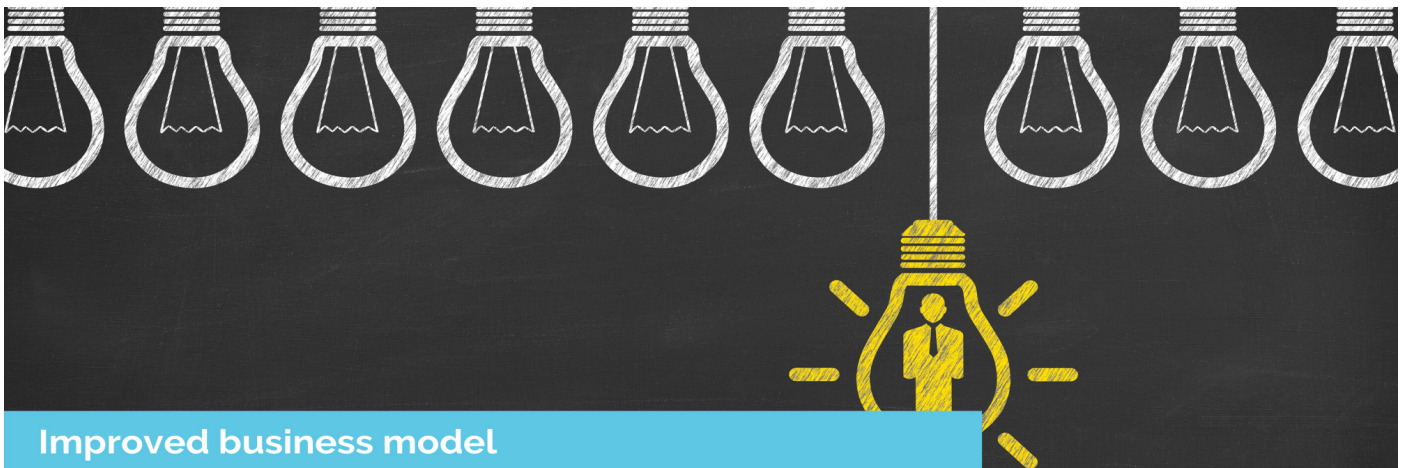
Cup of tea and an SDG



5 webinars held in 2019

To coincide with Global Goals week, we once again led a series of short webinars in September, with a focus on one goal each day as selected by our members.

Goal 4: Maximised Resources



Improved business model



The first annual Sustainability Leadership Scorecard Annual Report which summarised data submitted by **45 institutions** in the UK and Ireland was launched

The Sustainability Leadership Scorecard has been widely developed in 2019 to ensure institutions can track their sustainability progress, celebrate their successes and improve their weaknesses. It is interactive, encourages collaboration, and is aligned to the UN SDGs in its approach.

It draws information from HESA EMR data for universities, and a breadth of sector tools as well as allowing institutions to individually submit their sustainability performance across areas including leadership, health and wellbeing, procurement, research, student engagement and adaptation.

SUSTAINABILITY COMMITMENTS

With universities and colleges working hard towards achieving incredibly ambitious carbon reduction targets, we are here to help members along this process by showing the impact and leadership of the sector on this crucial agenda. Discover a number of ways Further & Higher Education Institutions have presented their sustainability commitments and find a complete list of member institutions (regional based) that are achieving these - eauc.org.uk/sustainability_commitments



We are leading the sector in developing a response to the Climate Crisis and developed the **Climate Emergency Framework** including tools and resources to help members achieve their climate targets.

Discover more at - sustainabilityexchange.ac.uk/cef

SCOPE 3 UPDATE

We are working closely with HEPA and the purchasing consortia on updating the Scope 3 reporting tool, HESCET, and this will be available for institutions to use in 2020. EAUC are leading on sector wide sub-groups to developing improved guidance, measuring and reporting for the key areas of Scope 3 for institutions. We look forward to updating members as this critical work develops.



Goal 5: Stronger Community



Improved member engagement and recognition

40
Regional, Branch and
Communities of
Practice Meetings
(Face to Face and Virtual)

385
ATTENDEES

New Communities of
Practice set up in
2019
**DIVESTMENT
and
FE NETWORK**

Regional, Branch, Community of Practice, Topic Support Network, Office Bearers Group
Contribution throughout the year

42 VOLUNTEERS (Convenors and/or equivalent)
Equivalent of **1.05** FTE over the year to the organisation
£88,200

Task and Finish Group Members Support

10 VOLUNTEERS
6 Meetings in 2019
480 hours
Total time contribution

EXTERNAL MEETINGS ATTENDED IN 2019



Goal 6: Expanded Horizons



Improved organisational reach

SDG ACCORD UPDATE

We launched the 2019 SDG Accord report 'Progress towards the Global Goals in the University and College sector' at the UN High Level Political Forum in New York in July 2019.

The SDG Accord was created by the **Global Alliance** – a partnership of the world's universities, colleges and sustainability networks. You can watch EAUC presenting the report on UN TV at - bit.ly/2RS52Ax

SDG Accord signatories

169

Universities and colleges

150

Endorsing partners

Across
101
countries

- 1 planet
- 17 goals
- 169 targets
- 7.8 billion people

Leave no one behind

We worked closely with UKSSD on feedback to the UK Government's first SDG Voluntary National Review and responded to several Government consultations on it. We also attended a Department for International Development on how to better engage stakeholders in the VNR process.

During 2019 – we also expanded our international relationships, with a highlight being our CEO Iain Patton featuring as the keynote speaker at the University of Porto's '1st Conference on Sustainable Campus' at which they also launched a new Portuguese university sustainability network.

We ran **5 webinars**, featuring 10 presenters. We also ran a webinar with Times Higher Education about the latest Impact Rankings

EAUC DECLARED A CLIMATE EMERGENCY

We announced a Climate Emergency in 2019 and set up a pledge page for institutions to outline their carbon neutrality commitments. Following on from this we facilitated a Global Climate Letter, in partnership with the UN and other organisations, raising awareness of the need for a climate emergency to be declared globally and the action needed from the Further and Higher Education Sector

GLOBAL CLIMATE LETTER - 2019

214

Higher and Further Education Signatories

4,139,383

Students Represented

4

Students' Unions

54

Networks

9198

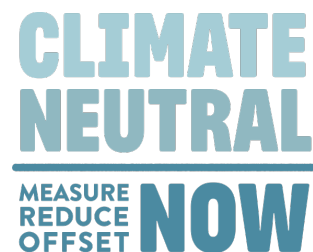
Institutions Represented

Sustainability Report

We are pleased to be able to present our Annual Sustainability Report, looking at our carbon use for 2019. We report on our carbon use annually. We calculate our staff and Board business travel, workstation energy use, home energy use and travel energy use and also report on other carbon use, but this is based on assumptions.

CARBON OFFSET

It is our aim to minimise our carbon footprint as much as possible, however as it happens with any other organisation, we still have a carbon footprint. We continue to offset this using Climate Care. We will offset 16 tonnes of CO2 for the 2019 impact report (16,036kgCO2). We chose Climate Care, based on their recognition as world leaders in the carbon offset market. Moreover, we want to ensure that we establish partnerships with stakeholders that do not only aim to reduce carbon footprint, but also to improve lives in the areas in which they operate.



2019 RESULTS

- Our carbon footprint has increased by 9% and now sits at 16 tonnes for the 2019 period
- The main increase in our carbon footprint is due to a higher number of staff employed in 2019
- We have also been relocated to a bigger office hence higher energy usage for heating and lightning
- Our staff full time equivalent (FTE) increased from 9.37 to 11.09
- Average carbon emissions per FTE staff member is 1,446kg CO2 which is 8% less than in 2018



For a full breakdown of results please visit our website eauc.org.uk/sustainability

Financial Review

During the financial period of 1 January to 31 December 2019 we made an overall loss of £27,537 with an unrestricted loss of £7,537. The Board approved £7,904 spend from the reserves to invest in new resources for members. Therefore, excluding the approved spend from reserves the year's activity saw a small surplus of £367.

We have a total available fund of £185,078 to carry forward into 2020. With unsettling times facing the sector we will have to continue to be prudent with our finances and maintain an excellent value for money offer for our members.

We do not receive any public funding for our core activities. Our income is generated from activities such as Membership and the Annual Conference. We hold restricted funds which are grants we have received which are for specific activities. In 2019 we received grants from the Scottish Funding Council and formerly Higher Education Funding Council for England.

Changes from 2018:

7.74% increase in unrestricted income

7.23% increase in unrestricted expenditure

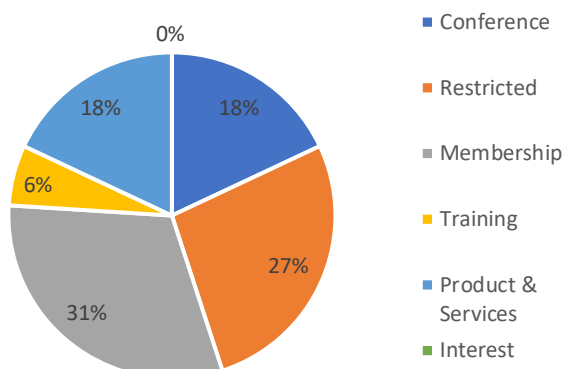
As a charity, all of our income and expenditure meet our charitable objectives:

- In 2019 we had 11.09 (2018: 9.37) full time equivalent (FTE) staff. Of the total, 4.01 FTE were funded through our externally funded projects and 7.08 (2018: 6.62) FTE funded through our unrestricted funds. Our unrestricted staff costs were 56% (2018: 47%) of our unrestricted expenditure.
- 39% of our total unrestricted income is from Educational Membership – which is 3% lower than in 2018.

Future Plans - Looking to 2020

2020 and years ahead will be challenging as the sector recovers from the impacts of the pandemic. With our major sources of income coming from our conference (18%) and products and services (18%) we are mitigating risks from reductions in these areas in 2020. We will be holding our conference virtually to ensure we continue to support members. The Green Gown Awards application period has been extended to allow institutions more time to apply - however, this means the Awards Ceremony will now take place in 2021 so will not feature within our next financial year. Expenditure budgets will be reduced mainly due to a portion of staff costs being recovered through the HMRC Job Retention Scheme as well as reduced spending due to less travel. We are reliant upon our members to continue supporting our work.

Where our income comes from



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

Trustees' Report

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The Trustees present their report and the audited financial statements for the year ended 31 December 2019.

Directors and Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C Long	
Dr D J Duncan	
Ms E Simmons	
Mr I A Patton	
Mr J Longhurst	
Mr J K Pearson	(Resigned 5 March 2019)
Professor J Haddock-Fraser	
Mr J French	
Ms M Brown	(Appointed 5 March 2019)
Dr P N Rands	
Mr P D Smith	
Professor S Kemp	
Mr T Yearley	(Resigned 18 August 2019)
Prof D J Dalton	

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:

- to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment and the prudent use of natural resources, particularly by and in relation to universities and colleges;
- to advance the education of the public and in particular those attending or working in universities and

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

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Trustees' Report

Significant activities

The previous section outlines the significant activities for the year.

Public benefit

A variety of our activities are open to all and these are highlighted in the report. Certain activities are only open to the benefit of our members but do benefit institutions and therefore the public at large.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

All of the activities undertaken by the charity are to meet the objectives of the charity.

Fundraising activities

The income of the charity is principally made up from membership fees, event fees and sponsorship from our members and partners. Restricted income is from the Scottish Funding Council and the Higher Education Funding Council for England.

Investment policy and objectives

Under the Memorandum and Articles of Association, the Charity has the power to invest in any way the trustees wish.

Reserves policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £45,744 to cover 2 months operational costs. There are sufficient funds for this. The trustees have this under constant review and will take steps to monitor this, subject to changes in the Charity's operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th June 2018. The company was incorporated on 19th July 2004 and was registered as a charity on 4th October 2004 with the Charity Commission. On 6th April 2005 all assets and charitable activities of the unincorporated EAUC Association were transferred to the charity.

The members of the company are those Universities, Colleges or learning and skills sector providers, referred to as educational members, subscribing to the EAUC and totalled 191 at 31st December 2019.

Trustees' Report

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.

Charity Constitution

The charity's constitution can be found at http://www.eauc.org.uk/eauc_governance.

Recruitment and appointment of new trustees

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

Organisational structure

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

Decision making

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

Induction and training of new trustees

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

Key management remuneration

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

Risk factors

The trustees have reviewed the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, which are reviewed by the Audit Sub Committee and the Board on a quarterly basis, so that the necessary steps are taken to monitor/lessen these risks. Risks will be reviewed post-pandemic to assess impacts.

Trustees' Report

Statement of Trustees Responsibilities

The trustees (who are also the directors of The Environmental Association for Universities and Colleges for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the trustees are required to:

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

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Approved by order of the board of trustees on 24 June 2020 and signed on its behalf by:

Professor J Haddock-Fraser - Trustee

Auditors' Report

Opinion

We have audited the financial statements of Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 auditor's report 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.

Auditors' Report

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Auditors' Report

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Sarah Case (Senior Statutory Auditor)
for and on behalf of Baldwins Audit Services
Statutory Auditor

Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

Date:

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2019

		Unrestricted funds 2019	Restricted funds 2019	2019 Total	2018 Total
CURRENT FINANCIAL YEAR	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Charitable activities:					
• Conference	2	111,955	14,835	126,790	156,696
• Projects	2	-	132,545	132,545	192,192
• Membership	2	192,381	-	192,381	188,921
• Training	2	36,648	4,455	41,103	8,360
• Products and services	2	111,944	15,575	127,519	87,501
• Investment income	3	886	-	886	65
		453,814	167,410	621,224	633,735
RESOURCES EXPENDITURE					
Cost of charitable activities:					
• Conference	4	110,091	-	110,091	106,383
• Projects	4	28,565	187,410	215,975	222,235
• Membership	4	177,103	-	177,103	184,104
• Training	4	26,439	-	26,439	10,141
• Products and services	4	119,153	-	119,153	99,936
		461,351	187,410	648,761	622,799
NET INCOME / (EXPENDITURE)					
Net movement in funds		(7,537)	(20,000)	(27,537)	10,936
Fund balances at 1 January 2019		159,169	53,446	212,615	201,679
Fund balances 31 December 2019		151,632	33,446	185,078	212,615

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2019

		Unrestricted funds 2018	Restricted funds 2018	2018 Total
PRIOR FINANCIAL YEAR	Note	£	£	£
INCOME AND ENDOWMENTS FROM Charitable activities:				
• Conference	2	145,751	10,945	156,696
• Projects	2	-	192,192	192,192
• Membership	2	188,921	-	188,921
• Training	2	-	8,360	8,360
• Products and services	2	86,457	1,044	87,501
• Investment income	3	65	-	65
		421,194	212,541	633,735
RESOURCES EXPENDITURE				
Cost of charitable activities:				
• Conference	4	106,383	-	106,383
• Projects	4	29,694	192,541	222,235
• Membership	4	184,104	-	184,104
• Training	4	10,141	-	10,141
• Products and services	4	99,936	-	99,936
		430,258	192,541	622,799
NET INCOME / (EXPENDITURE)				
Net movement in funds		(9,064)	20,000	10,936
Total funds brought forward				
Fund balances at 1 January 2018		168,233	33,446	201,679
Fund balances 31 December 2018		159,169	53,446	212,615

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance Sheet

BALANCE SHEET AS AT 31 DECEMBER 2019

	Note	2019 Total £	2018 Total £
FIXED ASSETS			
Tangible assets	9	727	2,684
Current assets			
Debtors	10	64,606	65,724
Cash at bank and in hand		372,561	450,372
		437,167	516,096
CREDITORS			
Amounts falling due within one year	11	(252,816)	(306,165)
NET CURRENT ASSETS		184,351	209,931
TOTAL ASSETS LESS CURRENT LIABILITIES		185,078	212,615
INCOME FUNDS			
Restricted funds	15	33,446	53,446
Unrestricted funds		151,632	159,169
TOTAL FUNDS		185,078	212,615

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 24 June 2020.

Dr. D J Duncan
Trustee

Company Registration No. 05183502

Cashflow Statement

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2018
	Note	£	£
Cash flows from operating activities:			
Cash absorbed by operations	20	(78,697)	(19,318)
Investing activities			
Purchase of tangible fixed assets		-	(3,581)
Interest received		886	65
Net cash (used in)/generated from investing activities		886	(3,516)
Net (decrease)/increase in cash and cash equivalents		(77,811)	(22,834)
Cash and cash equivalents at the beginning of the year		450,372	473,206
Cash and cash equivalents at the end of the year		372,561	450,372

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Charity information

Environmental Association for Universities & Colleges is a charitable company limited by guarantee incorporated in England and Wales. The registered office is EAUC National Office, University of Gloucestershire, The Park, Cheltenham, Gloucestershire, GL50 2RH, United Kingdom.

The members of the charitable company are those universities, colleges or learning and skills sector providers, referred to as Educational Members, subscribing to the EAUC which totalled 191 at 31 December 2019. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charitable company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. As impacts on the education sector become clearer this will be reviewed.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Membership and other income received in advance is deferred until the criteria for income recognition are met.

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

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources (refer to support costs note).

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charitable company's projects, programmes and activities. These costs have been allocated between the categories of expenditure on charitable activities. The bases on which support costs have been allocated are set out in the notes to the financial statements.

1.6 Tangible fixed assets

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

Plant and equipment 100% on cost

Fixtures and fittings 50% on cost

Computer equipment 50% on cost

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

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

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

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charitable company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Provisions

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

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

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Notes to the Financial Statements

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.15 Provisions

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

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

2. CHARITABLE ACTIVITIES INCOME

For the year ended 31 December 2019

	Conference	Projects	Membership	Training	Products & Services	Total 2019	Total 2018
	£	£	£	£	£	£	£
Grants received	-	132,545	-	-	-	132,545	192,192
Other income	126,790	-	192,381	41,103	127,519	487,793	441,478
	126,790	132,545	192,381	41,103	127,519	620,338	633,670

GRANTS RECEIVED

Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	132,545	-	-	-	132,545	97,192
Higher Education Funding Council for England	-	-	-	-	-	-	95,000
	-	132,545	-	-	-	132,545	192,192

Notes to the Financial Statements

2. CHARITABLE ACTIVITIES INCOME - continued

For the year ended 31 December 2018

	Conference	Projects	Membership	Training	Products & Services	Total 2018
	£	£	£	£	£	£
Grants received	-	192,192	-	-	-	192,192
Other income	156,696	-	188,921	8,360	87,501	441,478
	156,696	192,192	188,921	8,360	87,501	633,670

GRANTS RECEIVED

Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	97,192	-	-	-	97,192
Higher Education Funding Council for England	-	95,000	-	-	-	95,000
	-	192,192	-	-	-	192,192

3. INVESTMENT INCOME

	2019	2018
	£	£
Bank interest receivable	886	65

Notes to the Financial Statements

4. CHARITABLE ACTIVITIES COSTS

For the year ended 31 December 2019

	Conference	Projects	Membership	Training	Products & services	Total 2019	Total 2018
	£	£	£	£	£	£	£
Staff costs	-	127,803	-	-	15,969	143,772	86,372
Other costs	67,243	59,607	-	17,869	74,619	219,338	239,484
	67,243	187,410	-	17,869	90,588	363,110	325,856
Share of support costs (see note 5)	42,848	28,565	177,103	8,570	28,565	285,651	296,943
	110,091	215,975	177,103	26,439	119,153	648,761	622,799

For the year ended 31 December 2018

	Conference	Projects	Membership	Training	Products & services	Total 2018
	£	£	£	£	£	£
Staff costs	-	85,892	-	-	480	86,372
Other costs	61,841	106,649	-	1,233	69,761	239,484
TOTAL	61,841	192,541	-	1,233	70,241	325,856
Share of support costs (see note 5)	44,542	29,694	184,104	8,908	29,695	296,943
	106,383	222,235	184,104	10,141	99,936	622,799

Notes to the Financial Statements

5. SUPPORT COSTS

Activity	Support costs	2019		2018	Basis of allocation
	£	£	£	£	
Staff costs	224,624	224,624	221,477	221,477	Staff time
Depreciation	1,957	1,957	897	897	
Travel & subsistence	11,515	11,515	15,834	15,834	Staff time and actual
Marketing & printing	2,324	2,324	2,994	2,994	Staff time and actual
Website & computer	2,648	2,648	7,357	7,357	Staff time and actual
Governance costs	23,529	23,529	27,832	27,832	Staff time and actual
Bank charges	1,803	1,803	1,791	1,791	Staff time
Sundry & office expenses	17,251	17,251	18,761	18,761	Staff time
	285,651	285,651	296,943	296,943	
Analysed between Charitable activities	285,651	285,651	296,943	296,943	

6. NET MOVEMENT IN FUNDS

	2019	2018
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	4,550	4,550
Depreciation of owned tangible fixed assets	1,957	897
Operating lease charges	16,299	15,354

Notes to the Financial Statements

7. TRUSTEES

During the year a trustee, Mr I A Patton, received remuneration amounting to £61,482 (2018: £60,327). This was paid directly by the charity. This amount was payable for the staff role performed and not in respect of the services provided as a trustee. The trustee participated in the charity's pension scheme and pension contributions amounted to £7,685 (2018: £7,541).

Trustees' expenses

A total of £422 (2018: £1,312) was reimbursed for directly incurred travel expenses to 2 trustees (2018: 9).

8. EMPLOYEES

NUMBER OF EMPLOYEES

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

	2019	2018	EMPLOYMENT COSTS	2019	2018
				£	£
Permanent Staff	9	8	Wages and Salaries	331,524	272,609
Temporary Staff	4	3	Social Security Costs	27,529	21,043
	13	11	Other Pension Costs	40,713	32,371
				399,766	326,023

Total key management personnel compensation for the year including employer's NICs was £76,469 (2018 - £75,039).

The number of employees whose annual remuneration was £60,000 or more were:

	2019	2018
	Number	Number
£60,000 - £70,000	1	1

Notes to the Financial Statements

9. TANGIBLE FIXED ASSETS

	Plant and Equipment	Fixtures and Fittings	Computer Equipment	Totals
	£	£	£	£
COST				
At 1st January 2019	1,000	1,216	2,581	4,797
At 31st December 2019	1,000	1,216	2,581	4,797
DEPRECIATION AND IMPAIRMENT				
At 1st January 2019	333	1,216	564	2,113
Depreciation charged in the year	667	-	1,290	1,957
At 31st December 2019	1,000	1,216	1,854	4,070
Carrying amount At 31st December 2019	-	-	727	727
Carrying amount At 31st December 2018	667	-	2,017	2,684

10. DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2019	2018
	£	£
Trade Debtors	40,496	60,234
Other Debtors	-	4,644
Prepayments and accrued income	24,110	846
	64,606	65,724

11. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2019	2018
	£	£
Other taxation and social security	11,553	7,140
Trade creditors	3,901	37,873
Other creditors	6,877	-
Accruals and Deferred Income	230,485	261,152
	252,816	306,165

Notes to the Financial Statements

12. DEFERRED INCOME

Deferred income is included in the financial statements as follows:	£
Deferred income at 1 January 2019	247,247
Deferred during the year	208,182
Amounts released from previous years	(247,247)
Deferred income at 31 December 2019	208,182

	2019	2018
	£	£
UNRESTRICTED FUNDS		
Membership received in advance	131,659	125,583
Products and services received in advance	11,000	13,947
Training income received in advance	14,850	27,000
Conference income received in advance	-	5,000
Deferred income at 31 December 2019	157,509	171,530
RESTRICTED FUNDS		
Grant income for projects	50,673	75,717
	208,182	247,247

The restricted funds deferred represent grant and other monies received in advance of specific projects, where conditions are applied and have been deferred in order to comply properly with the conditions of the grant.

13. FINANCIAL INSTRUMENTS

	2019	2018
Carrying amount of financial assets		
Debt instruments measured at amortised cost	413,057	514,103
Carrying amount of financial liabilities		
Measured at amortised cost	241,263	299,025

Notes to the Financial Statements

14. RESOURCES EXPENDED

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

MOVEMENT IN FUNDS

	Balance at 01.01.18	Incoming resources	Resources expended	Transfers	Balance at 01.01.19
	£	£	£		£
Conference	-	10,945	-	(10,945)	-
Projects	33,446	192,192	(192,541)	20,349	53,446
Training	-	8,360	-	(8,360)	-
Products and services	-	1,044	-	(1,044)	-
TOTAL	33,446	212,541	(192,541)	-	53,446

	Balance at 01.01.19	Incoming resources	Resources expended	Transfers	Balance at 31.12.19
	£	£	£	£	£
Conference	-	14,835	-	(14,835)	-
Projects	53,446	132,545	(187,410)	34,865	33,446
Training	-	4,455	-	(4,455)	-
Products and services	-	15,575	-	(15,575)	-
TOTAL	53,446	167,410	(187,410)	-	33,446

RESTRICTED FUNDS

Purpose of Restricted Funds

Projects

This represents externally funded projects, Catalysing Transformative Leadership for Sustainability Programme and Higher Education Funding Council for England, in furtherance of our charitable objective to promote and advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment. This also includes funds generated in addition to grant funding which are restricted in their use to project expenditure.

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

Conference

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

Notes to the Financial Statements

Training

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

Products and Services

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

15. UNRESTRICTED FUNDS

These are unrestricted funds which are material to the charitable company's activities made up as follows:

Balance at 01.01.18	Incoming resources	Resources expended	Balance at 01.01.19	Incoming resources	Resources expended	Balance at 31.12.19
£	£	£	£	£	£	£
168,233	421,194	(430,258)	159,169	453,814	(461,351)	151,632

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances:	Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
	2019	2018	2019	2018	2019	2018
	£	£	£	£	£	£
Tangible assets	727	2,684	-	-	727	2,684
Current assets/ (liabilities)	150,905	156,485	33,446	53,446	184,351	209,931
	151,632	159,169	33,446	53,446	185,078	212,615

17. FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

There were no other financial commitments, guarantees or contingent liabilities at the balance sheet date (2018 - £Nil).

18. OPERATING LEASE COMMITMENTS

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019 £	2018 £
Within one year	6,476	8,977
Between two and five years	-	834
	6,476	9,811

Notes to the Financial Statements

19. Events after the reporting date

The effects of the Covid-19 pandemic on the education sector are still unknown and therefore the impact on the charitable company is also unknown at this stage. The Trustees will continue to review the situation as further information comes forward.

20. Related party transactions

There were no disclosable related party transactions during the year other than Trustee's remuneration and expenses (refer to note 7) (2018 - none).

21. Cash generated from operations

	2019 £	2018 £
(Deficit)/surplus for the year	(27,537)	10,936
Adjustments for:		
Investment income recognised in statement of financial activities	(886)	(65)
Depreciation and impairment of tangible fixed assets	1,957	897
Movement in working capital: Decrease/(increase) in debtors	1,118	(30,931)
(Decrease) in creditors	(53,349)	(155)
Cash absorbed by operations	(78,697)	(19,318)

22. Analysis of changes in net funds

	As at 01.01.19 £	Cash flows £	As at 31.12.19 £
Cash at bank and in hand	450,372	(77,811)	372,561
	450,372	(77,811)	372,561



Your sustainability promise

We are committed to minimising our impact on the environment. By downloading our Annual Report in PDF format, not only do you receive it instantly but you are also doing your part in reducing your carbon footprint. We encourage you to email it to interested colleagues or potential EAUC Members and do not print it.

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

GET IN TOUCH



01242 714321



info@eauc.org.uk



www.eauc.org.uk