



Annual Report 2020

EAUC - The Alliance for Sustainability Leadership in Education
The Environmental Association for Universities and Colleges
Registered Company Number 05183502
Registered Charity Number 1106172

Front Cover Images University of Gloucestershire Green Gown Awards Finalist 2020

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Company Information

Charity Information

EAUC - The Environmental Association for Universities and Colleges

Registered Charity number 1106172

Registered Company number 05183502
(England and Wales)

Company Secretary

Miss F L Goodwin

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WN8 6WT

Chief Executive & Chair's Message

2020 was certainly a challenging year - professionally and personally - for all of us. With much of the country in lockdown due to the pandemic, this brought new challenges, but also new opportunities. As we start to see the light at the end of the tunnel we need to take stock and look at the learnings from the past year and how we can take some of the changes forced upon us into long term change.

As for many of our members, we faced some financial challenges as our key income generation activities could not take place as normal. However, we adapted to the circumstances and instead of a physical conference as normal, we went virtual. And we went virtual in a big way, with five packed days of conference. The added benefit of going virtual meant we were able to bring many new and diverse voices to the event making for an inclusive and global programme. It was especially powerful to bring together people from our international programmes - the SDG Accord, Race to Zero for Universities and Colleges and the International Green Gown Awards. We feel this richness and learning from others is a vital aspect of inspiration and insight for our members and will continue with a global virtual conference into 2021 and beyond.

Due to a reduction in income generation, we had to take steps to protect the charity, so we, therefore, took advantage of the Covid Job Retention Scheme (furlough) for our unrestricted funded staff. We took an equitable approach and members of staff were put on a rotational programme so we continued to provide support to our members so there was minimal disruption. We thank all the staff for the amazing efforts and continual passion and drive throughout this difficult phase. Whilst for many Zoom was a new tool, EAUC has been promoting virtual communications and events for many years to minimise travel and allow more members to engage. We provided further support to members (and staff!) at the start of the pandemic with informal weekly meetings just to share, talk and discuss concerns.

Even though there was much disruption we still delivered key activities for our members. The Climate Commission work continued to high-level sector dialogue, alignment and tools through the FE Climate Action Roadmap and the HE Climate Action Toolkit. These tools provide our members the support and direction for their journeys towards net-zero. Over the following pages you will see many of the new tools and other resources that we have created in this exceptional time.

We now need to build back better and catalyze on the 'new normal'. The pandemic has shown how resilient our members are, as well as our staff and trustees. We need to take this once-in-a-lifetime event, to recover, reset and reignite, and we look forward to seeing you at our new Networking Forum for members in September. We thank you all for your continued passion, commitment, diligence, and support.



Iain Patton, Chief Executive



Professor James Longhurst, Chair

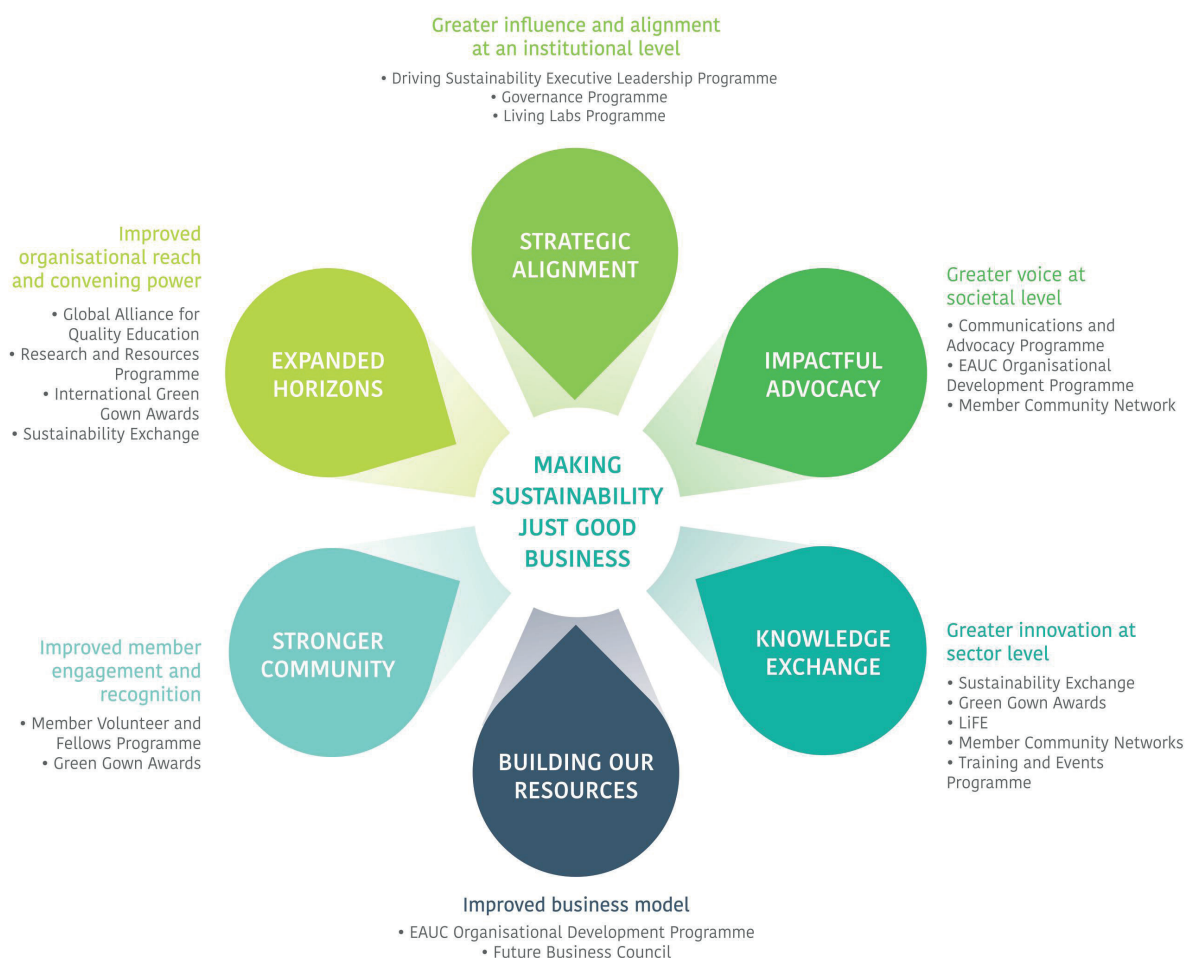
EAUC: Our Strategy

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.

209

INSTITUTIONS
REPRESENTED

5586
INDIVIDUAL
CONTACTS

94%
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

14
COMPANIES
REPRESENTED

167
INDIVIDUAL
CONTACTS

73%
RETENTION
RATE

186 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.

MEMBER FEEDBACK

— “ —
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.

— “ —
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.

— “ —
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.

— “ —
I greatly value the EAUC's guidance, networking, advocacy role and awareness raising. Great communication and support!

Scotland Focus

EAUC-Scotland Programme Year 1: April 2020 - March 2021



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

Leadership at all levels

498 attendees joined 26 EAUC-Scotland events

Launched Sector Briefings resources

3 new SDG Accord and 4 Race to Zero for Universities and Colleges signatories

Supported creation of the Scottish Colleges' Statement of Commitment on the Climate Emergency

Skills, Knowledge & Data

Published 2018/19 FHE, FE and HE sector reports for PBCCD Reporting

Expanded SISM's PBCCD Peer Review to 12 institutions

Supported APUC to develop resources on sustainable procurement of energy

Published report on Current FHE SDG Reporting Frameworks and Use in Scotland

Partnerships and Collaborations

Launched new Student Leaders Network and Health & Wellbeing TSN

Launched Peer-Mentoring Pilot

Engaged with 54 non-FHE organisations

Directly engaged with 10 partner network steering/working groups

Developing COP26 event webpage

Teaching, Research and Engagement

6 ESD & Community Engagement TSNs held

Delivered Learning for Sustainability Champions course to 2 colleges

New Student Leaders Network launched and 3 resources published

100 free student places at EAUC-Scotland Conference

Supporting Wider Stakeholders

Supported SFC through development of internal Net Zero strategy; developing funding criteria for infrastructure loans; and quarterly environmental policy briefings

Responded to six Scottish Government/Partner Consultations

EAUC-Scotland took part in one grants panel and one awards panel

Scotland Focus

Timeline of Key Project Outputs

Summer 2020

- Launched Sector Briefings Resources
- Publication of Sector Progress Report on PBCCD Reporting Data
- Individual Institutional Feedback on PBCCD Reporting
- Topic Support Network and Regional Network Review

Autumn 2020

- Developed new Student Engagement Strategy
- Launched Student Leaders Network and published 3 resources
- Supported sector Kickstarter Scheme and secured 2 places
- Developed new Senior Management Engagement Strategy

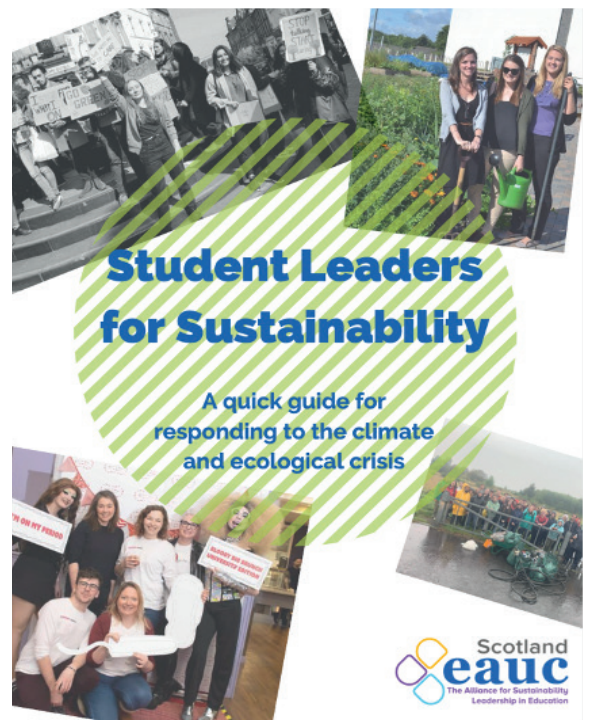
Winter 2020

- PBCCD Reporting Peer Review Workshop
- Institutional Engagement Calls Scheduled
- Co-drafted Scottish College's Commitment Statement
- Report on FHE SDG Reporting Frameworks and Use in Scotland

Spring 2021

- Creation of VP Internationals for Sustainability Working Group
- EAUC-Scotland Degrees of Change Conference
- Launched Sector Peer-Mentoring Pilot
- Annual Survey of FHE Contacts, AGM and EAUC-S Annual Report

EAUC-Scotland's **first virtual conference - Degrees of Change** - was held in February 2021. Opened by Roseanna Cunningham MSP, Cabinet Secretary for Environment, Climate Change and Land Reform, the conference recognised the leadership, innovation and partnership needed in realising the ambition for all Scottish universities and colleges to be net-zero carbon by 2045 at the latest. With three plenary sessions and three dedicated workshop streams for HE, FE and student audiences, the conference brought all elements of campus life together with contributions from expert speakers. Recordings of each session have been made available to all attendees, ensuring those unable to join on the day could catch up at a later date.



EAUC- Scotland Conference Degrees of Change

25th February
Virtual



CLIMATE COMMISSION FOR UK HIGHER AND FURTHER EDUCATION STUDENTS & LEADERS

A YEAR IN REVIEW:

The Climate Commission was established with the **short term aim of developing an Action Plan in response to the UK government's stated climate emergency** and draw together a **strategic sector-wide approach** to the Climate Framework.

This year the **Climate Commission has engaged directly with 63 UK FHE institutions** through the Climate Commission Council, with **further engagement at 9 Climate Commission events and 19 external events.**

Through evidence gathering sessions and focus groups the Climate Commission set a target that **FHE institutions should aim for net-zero emissions for Scope 1 & 2 by 2030, as per IPCC recommendations, as a minimum.** This is supported by the development of **three new sector resources:**

- **FE Climate Action Roadmap**
- **HE Climate Action Toolkit**
- **UNESCO Futures of Education Student Report**

LOOKING AHEAD TO COP26:

The Climate Commission will continue to build on its work to date engaging with and supporting institutions, sector staff and students to embed the Climate Action Roadmap and Toolkit across campus life.

The Climate Commission are looking to showcase UK FHE leadership at COP26 at a global level. Please join us and show your support by signing the Global Universities and Colleges Climate Letter today.

63

Institutions engaged in
Climate Commission
Council

450+

Students have
engaged with Climate
Commission

19

External events with
Climate Commissioner
speakers

66

UK FHE institutions
have signed the Global
Climate Letter



For further information visit www.eauc.org.uk/climate_commission

Goal 1: Strategic Alignment

GREATER INFLUENCE AND ALIGNMENT AT INSTITUTIONAL LEVEL

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

EAUC LEADERSHIP PROGRAMMES

2020



Due to the global pandemic, the delivery of EAUC's leadership programmes were cancelled in 2020. The challenges we faced, however, offered us valuable learning and opportunities to adapt the programme, not only in terms of running it, but also to ensure the leadership offer will remain relevant and innovative. We have taken the opportunity to review our programmes, to offer more modules focussing on management in times of crisis and online skills.

The refreshed Emerging Leaders is set to restart in the Autumn of 2021 with an online offer, and we hope that towards the end of the year we might also get this leadership group to meet face to face for networking.

The Leadership Lab will not go ahead in 2021, but we will be offering an enhanced Leadership Academy programme starting in May 2021. This programme will provide expert-led interactive webinars, curated networking opportunities, professional coaching and mentoring, and access to invitation-only events run by the EAUC or its partners. Find out more [here](#).



Future Graduate Skills: A Scoping Study
October 2020

The Future Graduate Skills Study produced in partnership with Change Agents UK examined perspectives from three key stakeholder groups: university leaders, business leaders, and recent graduates on skills needed in the workforce to address the challenges posed by climate change and the drive for sustainable development. It interrogates their opinions on what 'sustainability skills' are, which skills are important for employability and/or sustainability, and how they could be best instilled in students and young people. Find out more [here](#).



Period Poverty is a global issue that can affect anyone with a menstrual cycle. It means they do not have access to or have limited access to safe, hygienic sanitary products. They may also be unable to manage their periods with dignity due to community stigma and sanction. Based on this, EAUC has developed a practical guide including case studies and resources to help students and staff to lobby their institutions to provide free sanitary products. Find out more [here](#).



Goal 2: Advocacy

GREATER VOICE AT THE SOCIETAL LEVEL

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



ADVOCACY WORK

With the unprecedented Covid-19 pandemic, we were in awe of all of our members. It was amazing to see how hard universities and colleges have worked in their community to support them in any way they can, as well as the wider world. We published [a list of four civic principles](#) and learnings in July that we believed as essential for a sustainable recovery. We have worked closely with Aldersgate Group to publish [a new report](#) calling for urgent policy decisions regarding net-emissions with EAUC feeding into this extensively on the skills section. This work continues in 2021. EAUC Operations and Planning Director Fiona Goodwin took part in a [TEDx talk](#) with UN Environment Programme and other speakers on 'Racing to Zero with Higher Education: Acting and Enabling Global Decarbonization'.



We ran two surveys to make sure we are getting member feedback to guide our work and support.

- Covid-19 Impact survey in October, and we used the responses to inform our 2021 action plan
- Advocacy survey for those in Communities of Practice designed to ensure we are focusing on the right areas in each of these sustainability themes, and assess what resources are needed.

Discover more about our Advocacy work [here](#).

Goal 3: Research & Knowledge Exchange

GREATER INNOVATION AT THE SECTOR LEVEL

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



228,213
TOTAL WEBSITE
PAGE VIEWS

21,996
AVERAGE MONTHLY
WEBSITE PAGE
VIEWS

71,991
TOTAL
NUMBER
OF USERS

71,496
NEW
WEBSITE
USERS



158,440
TOTAL
WEBSITE
PAGE VIEWS

15,921
AVERAGE MONTHLY
WEBSITE PAGE VIEWS

78,223
TOTAL NUMBER
OF USERS

77,896
NEW
WEBSITE USERS

402
RESOURCES
UPLOADED

Webinars and virtual meetings on topical issues ran throughout the year and covered topics like Modern Slavery, Mental Health, Zero Waste, Food Policy. **In total we ran over 20 webinars throughout the year, attended by over 200 delegates.** All webinars were very highly rated by our delegates.

EAUC GLOBAL CONFERENCE 2020



“The diversity of speakers and the student involvement was excellent!

The range of panel members was great and being online made the event feel more diverse with more voices than may have been involved otherwise.

A huge congratulations to everyone involved, it worked extremely well with relevant and interesting content throughout all 5 days.

”

KNOWLEDGE SHARING VIRTUAL MEETINGS ON TOPICS FOR A SUSTAINABLE INSTITUTION

Sustainability Sharing Series

Sustainable Events and Conferences
Wildlife on Campus
Embodied Carbon Webinar
Toxic Free Cleaning
Engaging Resistant Stakeholders

5 sessions held in 2020

eauc webinar series

Cup of tea and an SDG

11 SUSTAINABLE CITIES AND COMMUNITIES +

5 WEBINARS held in 2020

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.

Green Gown Awards 2020

74 FINALISTS **12 CATEGORIES**

Representing over 850,000 students, 130,000 staff and a combined annual turnover of £15 billion

17 SDGs **100+ JUDGES**

252 New Followers on Twitter in 2020
62,014 Total Website Page Views in 2020

WEDNESDAY WINS - Informal member networking opportunities

With the Covid-19 pandemic causing numerous disruptions, we have developed a series of informal networking opportunities for members to check on each other, share experiences or learn more about different topics every Wednesday for an hour at lunch time!

Goal 4: Maximised Resources

IMPROVED BUSINESS MODEL

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



The Sustainability Leadership Scorecard (SLS) ensures 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. The [2020 Annual Report](#) showed an increase of 69% of institutions actively embedding sustainability across their leadership, governance, learning, teaching, research, estates, operations and partnerships.

The SLS tool is increasingly proving its worth as institutions are able to use the individual SLS reports themselves as a one stop shop, submitting it as evidence to the Times Higher Education Impact Rankings and the SDG Accord. The SLS also helps institutions create their own strategies and action plans, and works well with other important tools like the [Climate Action Roadmap for FE Colleges](#), and the [HE Climate Action Toolkit](#).

We worked with the COP26 Universities Network on a briefing on offsetting aimed at the UK Further & Higher Education Institutions which was published in January 2021. Further to the recommendations in the guidance we have set up an offsetting scheme for the education sector, called Carbon Coalition. This is under pinned by an Advisory Group made up of academics and experts and a pilot is taking place in 2021 with the aim to launch to the wider sector in the next academic year. Find out [more](#).

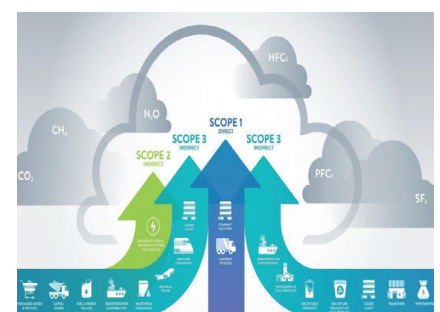


KICKSTART SCHEME

We are working with Change Agents UK and SOS-UK to offer a supported Kickstart scheme designed for colleges and universities. The Government Kickstart Scheme will fund hundreds of thousands of high quality 6 month work placements for young people deemed to be at risk of long term unemployment as well as increasing diversity and bring fresh ideas in challenging times. Find out more [here](#).

Scope 3 Reporting Update

We have worked closely with HEPA and the purchasing consortia on updating the [Scope 3 reporting tool](#), HESCET. **This now includes the latest conversion factors.** In 2009, 75 categories were established by DEFRA to break down and map spend levels to in the calculation process; the number of categories has now increased to 311. Additionally, more geographical zones have been included (previously these were simply UK / EU / Rest of World). **The tool is free to use by EAUC Members.**



Goal 5: Stronger Community

IMPROVED MEMBER ENGAGEMENT AND RECOGNITION

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

49
Regional, Branch and Communities of Practice Meetings

736
ATTENDEES

New Community of Practice set up in 2020
SCOPE 3

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

40 VOLUNTEERS (Convenors and/or equivalent) Equivalent of **1 FTE** over the year to the organisation **£84,000**

“ Really interesting to see where different organisations are at with their preparations - can't get that insight anywhere else! Invaluable resource! ”

“ Great chairing, good topics and really valuable insight from group members. Pretty much essential to have this community at this time. ”

“ It has been really great to have these meetings and all other correspondence during lockdown - much appreciated ”

We thank all our Fellows for their continued support and for sharing their valued expertise within the sector in 2020!

In 2020 we introduced Student Honorary Fellowship to recognise the great work underpinned by Student Climate Commissioners.

[Find out more here - https://www.eauc.org.uk/our_fellows](https://www.eauc.org.uk/our_fellows)

EAUC represented the sector in 2020 at a range of meetings and events:



Goal 6: Expanded Horizons

IMPROVED ORGANISATIONAL REACH

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

SDG ACCORD UPDATE

We launched the 2020 SDG Accord report '[Progress towards the Global Goals in the University and College sector](#)' in December 2020, but the report summary was presented in July at the [UN High-Level Political Forum](#).

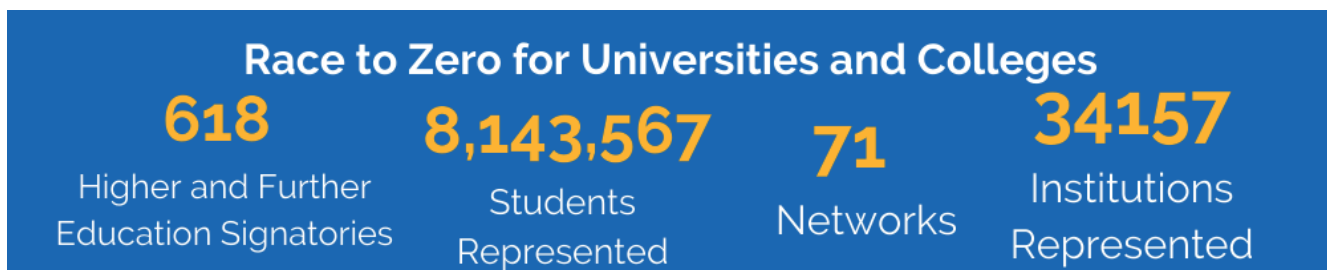
The findings from the third SDG Accord annual progress report show awareness of the SDGs in universities and colleges across the world is steadily increasing. The number of institutions committing to the SDG Accord continues to rise and so too does the ambition to embed the SDGs within education institutions. Those that start to embed the SDGs do so at a very rapid pace, and the breadth and depth of initiatives institutions a few years into embedding the SDGs are undertaking the world over is truly inspiring.



UNIVERSITIES AND COLLEGES JOIN THE RACE TO ZERO

The [Race to Zero for Universities and Colleges](#) campaign in partnership with Second Nature and UN Environment and that EAUC is the secretariat for will help demonstrate both the higher and further education sector's commitment to the net zero agenda as well as your institution's leadership on a global level at COP26 in November 2021.

The objective is to build momentum around the shift to a decarbonized economy ahead of COP26, where governments must strengthen their contributions to the Paris Agreement. This will send governments a resounding signal that business, cities, regions, investors and universities and colleges are united in meeting the Paris goals and creating a more inclusive and resilient economy.



INTERNATIONAL GREEN GOWN AWARDS 2020



Sustainability Report

We are pleased to be able to present our Annual Sustainability Report, looking at our carbon use for 2020. 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.

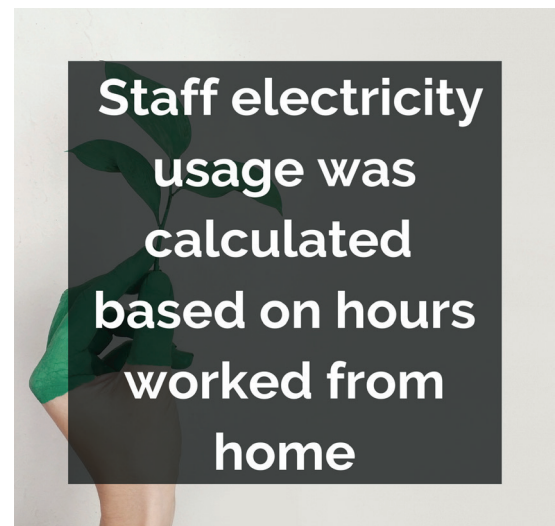
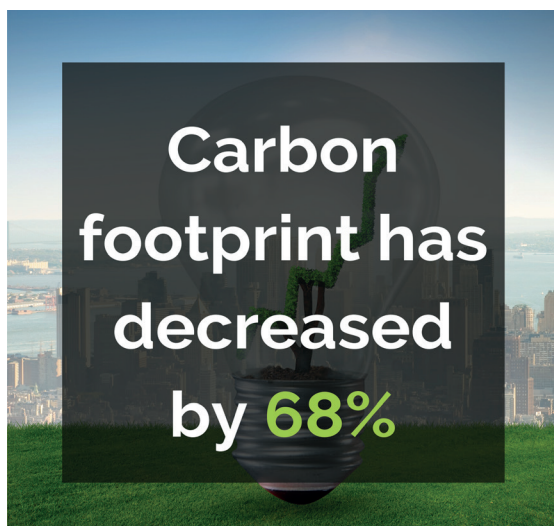
CARBON OFFSET

Our overarching aim as an organisation is to minimise our carbon footprint as much as possible, however as it happens with any other organisation, we still have a carbon footprint. We are currently offsetting using the newly launched EAUC Carbon Coalition which follows the latest guidance and best practice on offsetting.



2020 RESULTS

- Our carbon footprint has decreased by 68% and now sits at 5.073 tonnes for the 2020 period;
- The main decrease in our carbon footprint is due to Covid-19 and a major reduction in travel in 2020 due to restrictions;
- Staff have been working from home since March 2020 due to the pandemic. However to ensure we account for staff usage at home we have used last year's data for Heating & Lighting. Staff's electricity usage was calculated based on hours worked from home during 2020;
- Average carbon emissions per FTE staff member is 443kg CO₂ which is 69% less than in 2019;
- We used last year's data for waste and water usage. We recognise that water is still being used and waste is produced at our colleagues' homes.



For a full breakdown of results [please visit our website](#).

Financial Review

During the financial period of 1 January to 31 December 2020 we made an overall loss of £41,375 with an unrestricted loss of £7,929. We received £59,194 from the Covid Job Retention Scheme which meant our loss was lessened by this support. Only staff funded through unrestricted funds were affected by the scheme.

We have a total available fund of £143,703 to carry forward into 2021. The challenges of 2020 shows how important for us to have reserves to protect the charity from unforeseen circumstances.

We were pleased to confirm a further 3 year funding grant from the Scottish Funding Council starting in April 2020. This allows us to continue and further develop our support and leadership in Scotland.

Changes from 2019:

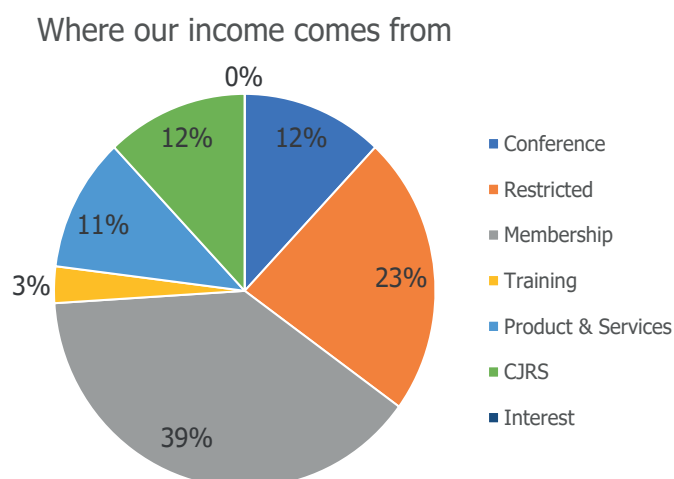
- 28% decrease in unrestricted income
- 13% decrease in unrestricted expenditure

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

- In 2020 we had 11.46 (2019: 11.09) full time equivalent (FTE) staff. Of the total, 3.85 FTE were funded through our externally funded projects and 7.61 (2019: 7.08) FTE funded through our unrestricted funds. Our unrestricted staff costs were 75% (2019: 56%) of our unrestricted expenditure, this increase is due to reduced expenditure on other activities such as conference.
- 57% of our total unrestricted income is from Educational Membership (2019: 39%). The reason for this increase is due to lower income generation from activities such as conference.

Future Plans - Looking to 2021

2021 will be a further challenging year due to the pandemic. However, we are planning to hold a physical Networking Forum in September 2021 (subject to Government guidance). We are continuing to hold a virtual global conference in July 2021. We have adapted our Leadership Programmes and are running a virtual Leadership Academy with the Emerging Leaders Programme going virtual later in 2021. We hope to return to a physical Leadership Lab event in January 2022. Our Educational Membership remains strong with a 96% retention rate and we have already welcomed 7 new members in 2021. We are reliant upon our members to continue supporting our work and we remain dedicated in supporting our members in 2021 and beyond.



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 constitution, 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 2020.

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	(Resigned 24 June 2020)
Professor D J Dalton	
Dr D J Duncan	
Professor E Simmons	
Mr I A Patton	
Professor J Longhurst	
Professor J Haddock-Fraser	(Resigned 24 June 2020)
Professor J French	
M Brown	(Resigned 26 January 2021)
Dr P N Rands	
P D Smith	
Professor S Kemp	
C Strong	(Appointed 21 September 2020)
K Morgan	(Appointed 24 June 2020)
L Frewin	(Appointed 24 June 2020)
J Wincott	(Appointed 26 January 2021)
Secretary - Miss F L Goodwin	

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 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 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.

Trustees' Report

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

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 and Principal funding sources

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.

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 £47,063 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.

Investment policy

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

Risk factors

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 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 and any take any necessary action.

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 214 at 31 December 2020. 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.

Trustees' Report

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.

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 that 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.

Auditor

On 7 September 2020, Group Audit Services Limited (trading as Baldwins Audit Services) changed its name to Azets Audit Services Limited. The name it practices under is Azets Audit Services and, accordingly, it has signed the Report of the Independent Auditors in its new name.

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 23 June 2021 and signed on its behalf by:



Mr J Longhurst
Trustee

Dated: 23rd June 2021

Independent Auditors' Report

Opinion

We have audited the financial statements of Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2020 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 2020 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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors' Report

Opinions 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. 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditors' Report

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- 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 the 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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 Azets Audit Services

Chartered Accountants

Statutory Auditor

1 July 2021

Pillar House
113-115 Bath Road
Cheltenham, Gloucestershire, United Kingdom, GL53 7LS

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2020

		Unrestricted funds 2020	Restricted funds 2020	2020 Total	2019 Total
CURRENT FINANCIAL YEAR	Notes	£	£	£	£
INCOME FROM Charitable activities:					
• Conference	2	59,718	-	59,718	126,790
• Projects	2	-	114,626	114,626	132,545
• Membership	2	196,539	-	196,539	192,381
• Training	2	16,250	-	16,250	41,103
• Products and services	2	53,365	-	53,365	127,519
• Other government grants	2	-	59,194	59,194	-
• Investment income	3	733	-	733	886
Total income		326,605	173,820	500,425	621,224
EXPENDITURE ON					
Cost of charitable activities:					
• Conference	4	83,246	-	83,246	110,091
• Projects	4	32,949	139,064	172,013	215,975
• Membership	4	204,284	-	204,284	177,103
• Training	4	20,382	-	20,382	26,439
• Products and services	4	61,875	-	61,875	119,153
Total charitable expenditure		402,736	139,064	541,800	648,761
Net (outgoing)/incoming resources before transfers		(76,131)	34,756	(41,375)	(27,537)
Gross transfers between funds		68,202	(68,202)	-	-
Net expenditure for the year/ Net movement in funds		(7,929)	(33,446)	(41,375)	(27,537)
Fund balances at 1 January 2020		151,632	33,446	185,078	212,615
Fund balances at 31 December 2020		143,703	-	143,703	185,078

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 2019	Restricted funds 2019	2019 Total
PRIOR FINANCIAL YEAR	Notes	£	£	£
INCOME FROM Charitable activities:				
• Conference	2	111,955	14,835	126,790
• Projects	2	-	132,545	132,545
• Membership	2	192,381	-	192,381
• Training	2	36,648	4,455	41,103
• Products and services	2	111,944	15,575	127,519
• Investment income	3	886	-	886
Total income		453,814	167,410	621,224
EXPENDITURE ON Charitable activities:				
• Conference	4	110,091	-	110,091
• Projects	4	28,565	187,410	215,975
• Membership	4	177,103	-	177,103
• Training	4	26,439	-	26,439
• Products and services	4	119,153	-	119,153
Total charitable expenditure		461,351	187,410	648,761
Net (outgoing)/incoming resources before transfers		(7,537)	(20,000)	(27,537)
Net expenditure for the year/ Net movement in funds		(7,537)	(20,000)	(27,537)
Fund balances at 1 January 2019		159,169	53,446	212,615
Fund balances at 31 December 2019		151,632	33,446	185,078

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 2020

	Notes	2020 Total £	2019 Total £
FIXED ASSETS			
Tangible assets	9	-	727
Current assets			
Debtors	10	44,614	64,606
Cash at bank and in hand		438,395	372,561
		483,009	437,167
CREDITORS			
Amounts falling due within one year	11	(339,306)	(252,816)
NET CURRENT ASSETS			
		143,703	184,351
TOTAL ASSETS LESS CURRENT LIABILITIES			
		143,703	185,078
INCOME FUNDS			
Restricted funds	15	-	33,446
Unrestricted funds		143,703	151,632
TOTAL FUNDS			
		143,703	185,078

The financial statements were approved by the Trustees on 23 June 2021



Dr. D J Duncan
Trustee

Company Registration No. 05183502

Statement of Cash Flows

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

		2020	2019
	Notes	£	£
Cash flows from operating activities:			
Cash generated from/(absorbed by) operations	20	65,101	(78,697)
Investing activities		733	886
Investment income received			
Net cash generated from investing activities		733	886
Net cash used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		65,834	(77,811)
Cash and cash equivalents at the beginning of the year		372,561	450,372
Cash and cash equivalents at the end of the year		438,395	372,561

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 2020. 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. 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 Expenditure

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 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. Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

1.13 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.

Notes to the Financial Statements

1.14 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

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & Services	Other government grants	Total 2020	Total 2019
	£	£	£	£	£	£	£	£
Grants received	-	114,626	-	-	-	59,194	173,820	132,545
Other income	59,718	-	196,539	16,250	53,365	-	325,872	487,793
	59,718	114,626	196,539	16,250	53,365	59,194	499,692	620,338
Accelerating Action and Leadership (SFC)	-	63,953	-	-	-	-	63,953	-
Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	50,673	-	-	-	-	50,673	132,545
CJRS Grant	-	-	-	-	-	59,194	59,194	-
	-	114,626	-	-	-	59,194	173,820	132,545

Notes to the Financial Statements

2. CHARITABLE ACTIVITIES - continued

For the year ended 31 December 2019

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

GRANTS RECEIVED

Catalysing Transformative Leadership for Sustainability Programme (SFC)

	-	132,545	-	-	-	132,545
	-	132,545	-	-	-	132,545

3. INVESTMENT INCOME

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Bank interest receivable	733	886

Notes to the Financial Statements

4. CHARITABLE ACTIVITIES COSTS

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & services	Total 2020	Total 2019
	£	£	£	£	£	£	£
Staff costs	-	109,464	-	-	6,269	115,733	143,772
Other costs	33,823	29,600	-	10,497	22,657	96,577	219,338
	33,823	139,064	-	10,497	28,926	212,310	363,110
Share of support costs (see note 5)	49,423	32,949	204,284	9,885	32,949	329,490	285,651
	83,246	172,013	204,284	20,382	61,875	541,800	648,761

For the year ended 31 December 2019

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

Notes to the Financial Statements

5. SUPPORT COSTS

Activity	Support costs	2020	2019	Basis of allocation
	£	£	£	
Staff costs	286,511	286,511	224,624	Staff time
Depreciation	727	727	1,957	
Travel & subsistence	2,841	2,841	11,515	Staff time and actual
Marketing & printing	1,456	1,456	2,324	Staff time and actual
Website & computer	1,973	1,973	2,648	Staff time and actual
Governance costs	23,280	23,280	23,529	Staff time and actual
Bank charges	1,121	1,121	1,803	Staff time
Sundry & office expenses	11,581	11,581	17,251	Staff time
	329,490	329,490	285,651	
Analysed between Charitable activities	329,490	329,490	285,651	

6. NET MOVEMENT IN FUNDS

	2020	2019
	£	£
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	4,650	4,550
Depreciation of owned tangible fixed assets	727	1,957
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 £62,123 (2019: £61,482). 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 £7,765 (2019: £7,685).

Trustees' expenses

A total of £Nil (2019: £422) was reimbursed for directly incurred travel expenses to trustees (2019: 2).

8. EMPLOYEES

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

	2020	2019	EMPLOYMENT COSTS	2020	2019
				£	£
Permanent Staff	10	9	Wages and Salaries	344,885	331,524
Temporary Staff	4	4	Social Security Costs	26,757	27,529
	14	13	Other Pension Costs	42,794	40,713
				414,436	399,766

Total key management personnel compensation for the year including employer's NICs was £77,255 (2019 - £76,469).

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

	2020	2019
	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 2020	1,000	1,216	2,581	4,797
At 31st December 2020	1,000	1,216	2,581	4,797
DEPRECIATION AND IMPAIRMENT				
At 1st January 2020	1,000	1,216	1,854	4,070
Depreciation charged in the year	-	-	727	727
At 31st December 2020	1,000	1,216	2,581	4,797
Carrying amount At 31st December 2019	-	-	727	727

10. DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade Debtors	22,496	40,496
Prepayments and accrued income	22,118	24,110
	44,614	64,606

11. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Other taxation and social security	26,465	11,553
Trade creditors	7,021	3,901
Other creditors	-	6,877
Accruals and Deferred Income	305,820	230,485
	339,306	252,816

Notes to the Financial Statements

12. DEFERRED INCOME

Deferred income is included in the financial statements as follows:	£
Deferred income at 1 January 2020	208,182
Deferred during the year	236,663
Amounts released from previous years	(208,182)
Deferred income at 31 December 2020	236,663

	2020	2019
	£	£
Deferred income is comprised of the following items:		
UNRESTRICTED FUNDS		
Membership received in advance	143,112	131,659
Products and services received in advance	27,745	11,000
Training income received in advance	-	14,850
Conference income received in advance	2,760	-
Deferred income at 31 December 2020	173,617	157,509
RESTRICTED FUNDS		
Grant income for projects	63,046	50,673
	236,663	208,182

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. RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

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 profit or loss in respect of defined contribution schemes was £42,794 (2019 - £40,713).

Notes to the Financial Statements

14. UNRESTRICTED FUNDS

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

MOVEMENT IN FUNDS

Balance at 01.01.19	Incoming resources	Resources expended	Balance at 01.01.20	Incoming resources	Resources expended	Transfers	Balance at 31.12.20
£	£	£	£	£	£	£	£
159,169	453,814	(461,351)	151,632	326,605	(402,736)	68,202	143,703
159,169	453,814	(461,351)	151,632	326,605	(402,736)	68,202	143,703

15. RESTRICTED FUNDS

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

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

	Balance at 01.01.20	Incoming resources	Resources expended	Transfers	Balance at 31.12.20
	£	£	£	£	£
Conference	-	-	-	-	-
Projects	33,446	114,626	(139,064)	(9,008)	-
Training	-	-	-	-	-
Products and services	-	-	-	-	-
Other government grants	-	59,194	-	(59,194)	-
TOTAL	33,446	173,820	(139,064)	(68,202)	-

Notes to the Financial Statements

RESTRICTED FUNDS

Purpose of Restricted Funds

Projects

This represents externally funded projects, Catalysing Transformative Leadership for Sustainability Programme, 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 funding from the AAL programme, which aims are accelerating actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this also represents 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.

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.

Other government grants

This represents claims made under the Coronavirus Job Retention Scheme (CJRS)

Transfers between funds

Transfers represent use of CJRS claim income and recoverable statutory maternity pay to offset employment costs recognised in unrestricted funds.

Notes to the Financial Statements

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2020 are represented by :	Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
Tangible assets	-	727	-	-	-	727
Current assets/ (liabilities)	143,703	150,905	-	33,446	143,703	184,351
	143,703	151,632	-	33,446	143,703	185,078

17. 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:

	2020 £	2019 £
Within one year	11,097	6,476
Between two and five years	10,700	-
	21,797	6,476

18. FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

There were no other financial commitments, guarantees or contingent liabilities at the balance sheet date (2019 - £Nil)

19. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year other than Trustee's remuneration and expenses (refer to note 7) (2019 - none).

Notes to the Financial Statements

20. CASH GENERATED FROM OPERATIONS

	2020 £	2019 £
Deficit for the year	(41,375)	(27,537)
Adjustments for:		
Investment income recognised in statement of financial activities	(733)	(886)
Depreciation and impairment of tangible fixed assets	727	1,957
Movement in working capital:		
Decrease in debtors	19,992	1,118
Increase/(decrease) in creditors	86,490	(53,349)
Cash generated from/(absorbed by) operations	65,101	(78,697)

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	372,561	65,834	438,395
	372,561	65,834	438,395



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.

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