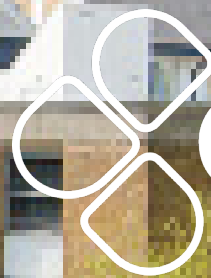


Annual Report 2021



eauc

The Alliance for Sustainability
Leadership in Education

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 Image of Lancaster University - Highly Commended, Green Gown Awards 2021

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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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GL1 9HL

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Banker

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PO Box 250
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Southway
Wigan
United Kingdom
WN8 6WT

Chief Executive & Chair's Message

2021 was certainly another challenging year with the pandemic continuing to cause disruption. However, with the measures that we put in place in 2020, this helped us to continue to support our members and our staff. With our membership retention remaining high at 95% and welcoming 26 new members, mostly from colleges in England, we felt that sustainability was certainly raising as a strategic agenda for many.

With the UK hosting COP26 in 2021, this certainly helped to put education and sustainability in the spot-light. This was evident with the first ever Education Ministers Summit taking place at COP26. As we gained Observer Status in 2021 this enabled us to provide the opportunity for our staff, Board and Fellows to go to COP26. We were also delighted to be able to include two of our Student Climate Commissioners as part of our delegation. We look forward to creating greater relationships with host countries moving forward.

Whilst again for another year we were unable to have a physical conference so again we brought the world together in our virtual conference. We continued 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 that bringing this diversity in voices is a critical role that we play and we will continue supporting our global partners in our Global Summit in 2022, in partnership with UNEP and Tongji University.


The staff and Board took a positive from the pandemic and we collectively decided that being home-based worked for us as an organisation so we made the decision in June 2021 to give up our offices and make the change permanent. We continue to support our staff in providing a working from home allowance in line with HMRC guidance. We thank our office hosts, University of Gloucestershire and Queen Margaret University, for all their support over the years.

Some key activities of the year including the conclusion of the Climate Commission. We, together with our partners, developed many tools and resources and we will continue to work closely together to benefit the sector. The creation of the Carbon Coalition was another example of a strong partnership with the COP26 Universities Network following the offsetting briefing we co-authored. We hope this new initiative will further support our members in the years to come. Carbon Literacy Training was another highlight of the year with us achieving Platinum organisation status with all of our staff fully trained. We also have 4 staff that are accredited trainers which we are hugely proud of. We look forward to continue supporting our members in 2022 and beyond.

We thank you all for your continued passion, commitment, diligence, and support.



Iain Patton, Chief Executive



Professor James Longhurst, Chair

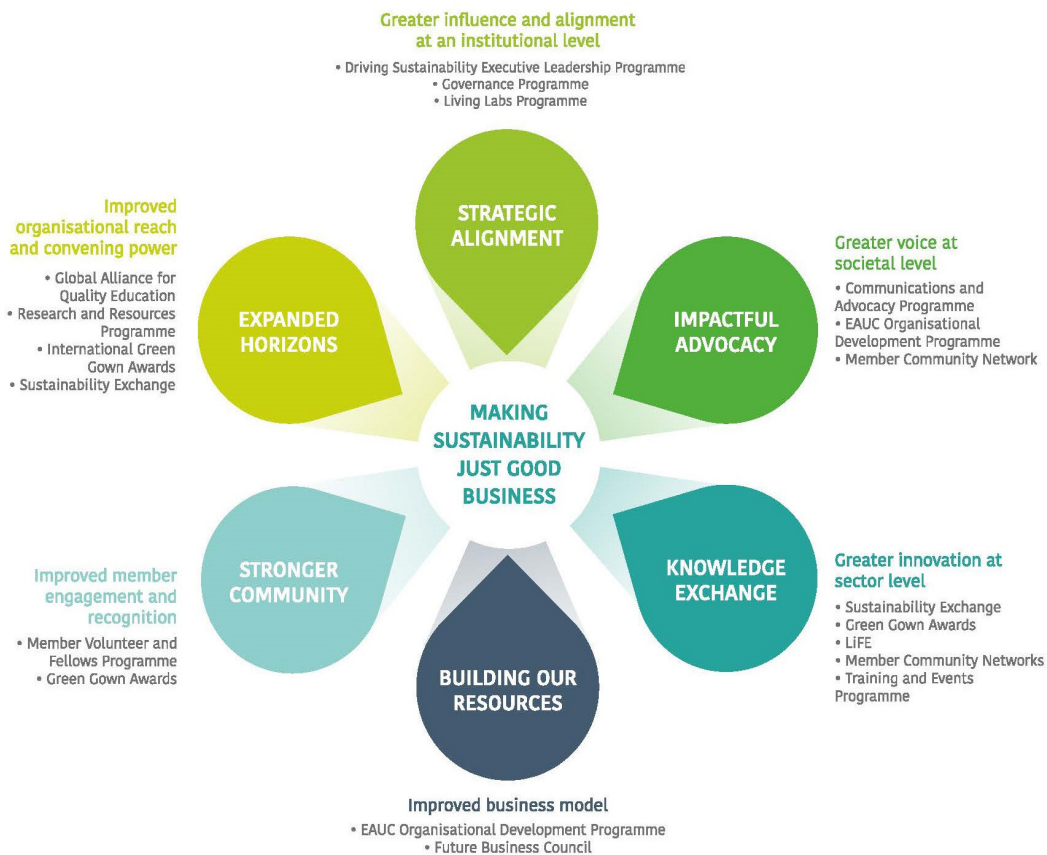
EAUC: Our Strategy

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 into the heart of their post-16 education institutions.

Launched in 2017, our 2017-2021 strategy aimed to offer the necessary support for the challenges institutions face 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 why the EAUC exists. We proudly represent and support **universities and colleges** from across the UK and Ireland.

237
INSTITUTIONS
REPRESENTED

7063
INDIVIDUAL
CONTACTS

95%
RETENTION
RATE

COMPANY MEMBERS

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

11
COMPANIES
REPRESENTED

122
INDIVIDUAL
CONTACTS

82%
RETENTION
RATE

194 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.

“

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.

”

“

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

”

“

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.

”

Scotland Focus

EAUC-Scotland Programme Year 2: April 2021 - March 2022



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

740 attendees joined 39 EAUC-Scotland events

10% increase in educational contacts

Delivered Carbon Literacy Training to 135 participants

4 new SDG Accord signatories

20 new Race to Zero for Universities and Colleges signatories

Skills, Knowledge & Data

Published 2019/20 FHE, FE and HE sector reports for PBCCD Reporting

Expanded the Public Bodies Reporting Peer Review to 18 institutions

Supported APUC develop draft Supply Chain Climate & Ecological Emergency Strategy 2022 - 2030

95% of event attendees believe EAUC Scotland is helping them develop their skills and knowledge

Partnerships and Collaborations

Engaged with 62 non-FHE organisations through events or direct dialogue

111 non-Scottish FHE attendees at EAUC Scotland events

Directly engaged with 8 partner network steering/working groups

Developed and launched COP26 tertiary education event webpage

Teaching, Research and Engagement

8 Education for Sustainability & Community Engagement TSNs held

Launched Realigning Curricula for the Future event series

Working with partners on QAA Research Project on ESD Monitoring and Evaluation

Directly engaged with 14 Students' Unions and Associations

Supporting Wider Stakeholders

Supported SFC through development of internal Net Zero strategy and quarterly environmental policy briefings

Co-developed with Scottish Government the Public Sector Leadership on the Global Climate Emergency Guidance in October 2021

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

Scotland Focus

Timeline of Key Project Outputs

Summer 2021

- Relaunch of Sector Helpline
- Public Bodies Climate Change Duties Overview Report published and nine 1-to-1 training sessions delivered
- Development of sector COP26 website
- Regional meet-ups in Edinburgh and Glasgow

Autumn 2021

- Facilitated COP26 and Student Engagement event
- Staff and Scotland-based EAUC Fellow engagement with COP26
- Public Bodies Climate Change Duties Reporting Peer Review Session
- Delivery of Autumn TSN series
- Publication of Public Sector Leadership on the Global Climate Emergency Guidance

Winter 2021

- Continued delivery of Carbon Literacy Training (9 cohorts to date)
- Institutional engagement calls scheduled
- Central and South Scotland College Partnership launch
- CDN approved LFSS and EAUC-Scotland development of Introduction to Sustainability course for college staff (due Summer 2022)

Spring 2022

- Launch of Realigning Curricula for the Future event series
- Delivery of Spring TSN series
- Launch of QAA Collaborative Enhancement Project
- Annual Survey of FHE Contacts, AGM and EAUC-S Annual Report

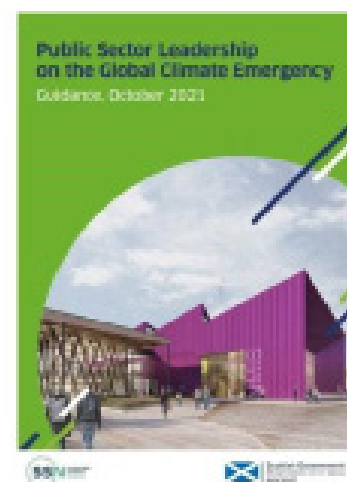
Spotlight on: Central and South Scotland College Partnership

EAUC-Scotland, in partnership with Borders College, Forth Valley College and West Lothian College, has developed a new shared-services framework to increase sustainability staffing capacity within each of the college partners. Known as the Central and South Scotland College Partnership, the three colleges are funding for 18 months a shared 1 FTE Sustainability Project Manager based within EAUC Scotland to deliver sustainability projects and develop sustainability strategies within each college, and also to share ideas and experiences between the three for the benefit of all.

Spotlight on: Public Sector Leadership on the Global Climate Emergency

This year EAUC-Scotland has worked with Scottish Government and Sustainable Scotland Network partners to co-develop the Scottish Government's [Public Sector Leadership on the Global Climate Emergency Guidance October 2021](#). This is the first known document of its kind from Scottish Government and it aims to engage the leaders of Scotland's public bodies in the key role they have to play in the crucial period to 2030 in the shared national endeavour to tackle the global crises of health, climate emergency and biodiversity loss.

Following the publication of the Guidance, EAUC Scotland developed for the sector the Text Brief [PBCCD Reporting Guidance for 2022](#) to summarise the key expectations on colleges and universities when submitting PBCCD in November 2022, and Scottish Government key targets for embedding within institutional strategic plans.



Climate Commission for UK Higher and Further Education

FINAL 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.

The partnership between EAUC, GuildHE, Association of Colleges and Universities UK is a powerful one and with the Climate Commission coming to the end of our activities at the end of 2021, all partners have agreed to continue working together through a Climate Alliance.

The key resources that have been developed through the Climate Commission are:

- **Further Education Climate Action Roadmap**
- **Higher Education Climate Action Toolkit**
- **UNESCO Futures of Education Student Report**
- **Climate Action for University Chairs Guide - in partnership with the Committee of University Chairs**
- **COY16 Student Statement**
- **UK Research Centre Mapping**

We thank all our Climate Commissioners, institutions and partners that have contributed to our work.



CLIMATE COMMISSION AT COP26:

The Climate Commission, including 2 of our Student Climate Commissioners, were represented at COP26, through EAUC's Observer Status. We engaged with key sessions with the Department for Education as well as attending the first ever Education Ministers Summit.

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



Goal 1: Strategic Alignment

GREATER INFLUENCE AND ALIGNMENT AT INSTITUTIONAL LEVEL



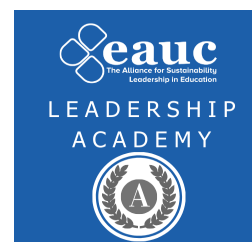
We embed sustainability within institutions to enhance employability, research, quality teaching, student experience, internationalism, efficiency, social responsibility, retention and growth.



After a long break where we were unable to run face to face Leadership training we were pleased to launch both an [Emerging Leaders and Leadership Academy](#) online courses. Both courses had good uptake with 20 signing up to attend our Emerging Leaders training, for those in roles looking to improve their leadership skills in order to pursue careers in sustainability.

The Leadership Academy proved so popular that we ran two cohorts, the first was capped at 30 attendees and the second cohort saw another 20 Senior Sustainability Leaders join us from both HE and FE.

Both programmes incorporated an opportunity for delegates to gain from the experience and expertise of a personal mentor. We received excellent feedback and will be looking to extend the mentoring opportunities.



Kickstart Scheme

Change Agents UK and SOS-UK, supported by the EAUC, offered a [supported Kickstart Scheme](#) designed for colleges and universities. The Government Kickstart Scheme is to fund hundreds of thousands of high quality 6-month work placements for young people deemed to be at risk of long term unemployment.

An opportunity to support transformative work placements for young people, we are proud to have been engaging with the tertiary education sector for many years, now bringing combined experiences to Kickstart placements. This Government scheme will cover 100% of the National Minimum Wage for 25 hours a week, plus employer National Insurance contributions and employer minimum automatic enrolment contributions.

Sustainable Futures

In 2020, Change Agents UK and the EAUC undertook a study examining 'Skills for the Future', taking perspectives from employers, educational institutions and young people who had recently transitioned from education into work.

Using these three lenses, this interrogated skills gaps and explored the skills needed.

The outputs, along with many years' experience in this area, were distilled into the [Sustainable Futures programme](#), in partnership with Change Agents UK. We have designed tailored versions for HE students both with and without prior sustainability knowledge. Pilots were successfully run during 2021, positively impacting hundreds of students so far.



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

We worked closely with the Department of Education within numerous working groups, to support the [Sustainability and Climate Change Strategy](#).

We continued expanding the partnership [Race to Zero for Universities & Colleges](#), welcoming more signatories throughout the year. We held several outreach events across the world including Japan, Mexico, Slovakia, China and Morocco. We will continue to support signatories ahead of COP27.

EAUC received [Special Consultative Status](#) with the United Nations Economic and Social Council (ECOSOC) and Observer Status with UNFCCC for [COP26 and beyond](#).

We welcomed more signatories to the [SDG Accord](#), widening the global network of institutions.

With the [British Council Turkey](#), and [British Council Algeria](#), we launched two sustainability competitions to promote on-campus innovation.

We presented to the UK Government Environment Audit Select Committee Inquiry into Green Jobs, and supported the [Green Jobs Taskforce report](#).

In July, we published [a list of four civic principles](#) and learnings, essential for a sustainable recovery.

Following on the Education & Skills Funding Agency (ESFA) recommendation on carbon reporting, we launched a [SECR tool](#) for EAUC FE members.

During the COP26 leadup, our work featured in the [Sustainable Businesses Magazine](#).

We are proud of the efforts by universities and colleges across our network, as they continue to work across communities and the wider world, to support sustainability journeys.



EAUC receives ECOSOC Special Consultative Status



The SDG Accord

The University and College Sector's Collective Response to the Global Goals



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.

The SDG Accord

The University and College Sector's Collective Response to the Global Goals



85,528	16,470	81,978	164,703
TOTAL NUMBER OF USERS	AVERAGE MONTHLY WEBSITE PAGE VIEWS	NEW WEBSITE USERS	TOTAL WEBSITE PAGE VIEWS



90 **14**
FINALISTS **CATEGORIES**

Representing over 862,000 students, 156,000 staff and a combined annual turnover of £15 billion

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

386 New Twitter Followers
Over 90,000 Website Page Views

Virtual Global Conference

2021 saw us run our Virtual Global Climate Conference, focussed around an international audience, it showcased case studies from our International Green Gown Award finalists, SDG Accord signatories, and Race to Zero signatories from 27 countries.



The keynotes focussed on two areas:

- Embedding Sustainability within your Institutions and Building Back Better;
- How universities and colleges can overcome the challenges and make the opportunities for lasting change.

With panellists from UNEP, oikos and several international universities adding their perspectives, the event was attended on the day by over 130 delegates.

Webinars

We ran over 20 webinars throughout the year across a wide range of topics. We had over 250 delegates engaging in our webinars.

Carbon Literacy

Our Carbon Literacy training started in 2020 and went from strength to strength. We ran 11 courses, trained 175 learners from 54 institutions and issued over 130 certificates.

eauc
The Alliance for Sustainability Leadership in Education

CARBON LITERACY TRAINING 2021

175 LEARNERS
attended our Carbon Literacy Training in 2021

INSTITUTIONS 54
attended from Universities, Colleges and Support Organisations

40 UNIVERSITIES
8 COLLEGES
5 SUPPORT ORGANISATIONS

CERTIFICATES ISSUED 130

CARBON REDUCING ACTION COMMITMENTS 100s

Maximilian Metropolitan University
Find out more about Carbon Literacy here
Carbon Literacy Organisation

Goal 4: Maximised Resources



IMPROVED BUSINESS MODEL

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



CARBON COALITION

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, EAUC has now made an offsetting scheme for the education sector, called Carbon Coalition.



The [EAUC Carbon Coalition](#) is a consortium of UK and Ireland higher and further education institutions that have joined together to offset their emissions leveraging their combined buying power and knowledge. We have a goal to provide partners with a simple, robust offsetting menu of products that provides maximum value for money as well as providing confidence in the projects they are investing in. By utilising the expertise we have within our sector we set up an Advisory Board which provides confidence to institutions in what is a very complex area. We run a pilot with 7 institutions.

We are undergoing a procurement process in partnership with LUPC to ensure the scheme meets the requirements of institutions and look forward to launching in Autumn 2022.

SUSTAINABILITY LEADERSHIP SCORECARD

The [Sustainability Leadership Scorecard \(SLS\)](#) ensures institutions can track their sustainability progress, celebrate their successes and improve their weaknesses. We launched this in partnership with [AUDE](#), to bring an interactive, collaborative, and aligned approach to the UN SDGs.

The [2021 Annual Report](#) showed the rate of change of member 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 HE and FE institutions create personalised strategies and action plans, and complements other tools, such as the [Climate Action Roadmap for FE Colleges](#) and the [HE Climate Action Toolkit](#).

In 2022, we are working with Deventio to develop a new portal for the SLS which will be launched in the summer.



Key Features

- **Minimise duplication and increase efficiency:**
Members can select from a wide range of sustainability standards and accreditations, such as ISO 14001, Green Impact, Responsible Futures, BREEAM, etc. which you are already using and this automatically provides you with a starting score
- **SMT-Ready Reporting:**
Members can download Management Reports to help you provide the monitoring and reporting to show impact and value to senior management
- **SDG Mapping:**
Scores are automatically mapped against the UN Sustainable Development Goals and provide members with a simple and easy to understand report on your impact on the SDGs
- **Comparison:**
Members will be able to compare their progress with other institutions across the UK and Ireland. Members can also select their own specific university or college groups to compare to – such as institutions within your region or institutions of a similar size and/or function
- **Independent Gap Analysis**
The Sustainability Leadership Scorecard is a self-assessment tool for institutions to review their performance and progress across, some or all, of a broad spectrum of sustainability issues. However, some institutions may wish to carry out a review by an independent party, instructed by EAUC, to ensure that the scores are an accurate reflection of the institution's performance and to gain expert advice as to how to continue to improve or to be able to report performance externally.

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.

44

Regional, Branch and Communities of Practice Meetings

575

ATTENDEES

Partner meetings attended included

Wrap, Aldersgate, UKUPC
Responsible Procurement,
Healthy Universities UK

Popular topics included

Scope 3, Net Zero, student engagement, and returning to campus

Regional, Branch, Community of Practice, Topic Support Network, Office Bearers Group, Working Groups

VOLUNTEER **54**
(Convenors and/or equivalent)

Equivalent of **1.35 FTE**
over the year to the
organisation

Contribution throughout the year
£139,968

“ The Carbon Literacy training is one of the most useful trainings I have ever done. The two half days of training were super informative and additionally making the commitments following the training and for the certificate have been very impactful on my personal and work life. ”

We thank all EAUC Fellows for their contributions throughout the year.

In 2021, we introduced Honorary Fellowships that would encourage a wider, more inclusive participation within the organisation, recognising those making significant contributions to the education sector.

We welcomed new Fellows in 2021 to Kirsti Norris (UWE), Kat Thorne (King's College London), Jamie Pearson, (Edinburgh Napier University), Fraser Lover (University of Aberdeen), Peter Phelps (University of Bath) and Paulo Cruz (Glasgow Caledonian University). We also welcomed Honorary Fellows - Mark Webster (UWE), Rica Bieke (APUC), Shona Nairn-Smith (Bournemouth University), Neil Allen (University of Hertfordshire), Rosemary Horry (University of Derby) and Elizabeth Vander-Meer (University of Edinburgh) in thanks for their hard work in supporting our Risk and Adaptation guides.

Goal 6: Expanded Horizons



IMPROVED ORGANISATIONAL REACH

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



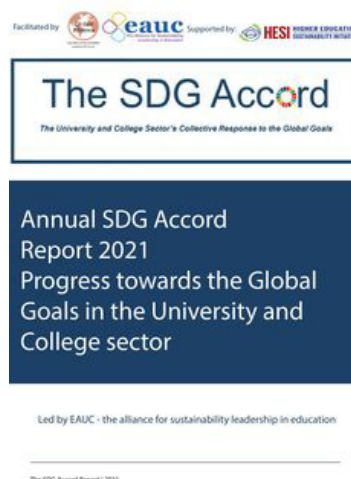
SDG ACCORD UPDATE

In 2021, we launched the fourth annual SDG Accord Report: '[Progress towards the Global Goals in the University and College sector](#)'. The Report was presented to the United Nations High-Level Political Forum on Sustainable Development.

The findings from this progress report show that awareness of the SDGs in universities and colleges is steadily increasing worldwide, but so too are the challenges, namely those of resources and access to consistent executive and governmental support.

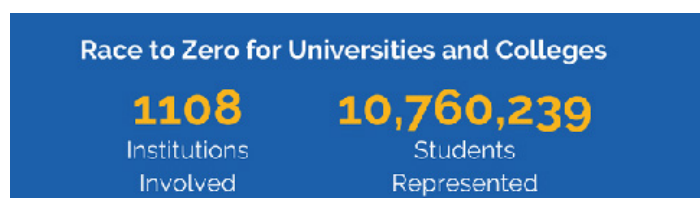
The number of institutions committing to the SDG Accord continues to rise, as does the ambition to embed the SDGs within institutions. We were particularly delighted to see a considerable increase in the number of new institutions (42) reporting this year, compared to only 15 in 2020.

Those that start to embed the SDGs do so at a very rapid pace, and we are excited to see the breadth and depth of initiatives institutions a few years into embedding the SDGs are undertaking the world over in the form of [case studies](#) submitted. These are proving to be truly inspirational Global Goals, and those that embrace them are reaping the rewards as they report how powerful an engagement tool the SDGs are proving to be.



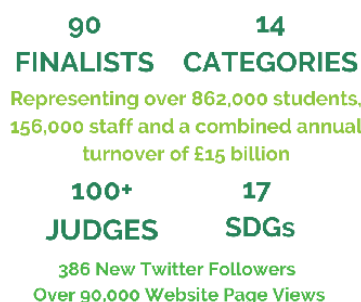
RACE TO ZERO

We welcomed many more [Race to Zero for Universities and Colleges](#) signatories and celebrated them at COP26:



INTERNATIONAL GREEN GOWN AWARDS

We celebrated the [2021 International Green Gown Award](#) finalists and winners in a virtual ceremony held at the United Nations High-Level Political Forum on Sustainable Development:



Sustainability Report

We are pleased to present our Annual Sustainability Report, looking at our carbon use for 2021.

We report our carbon use annually, calculating our Staff and Board business travel, workstation and home energy use, and travel energy use. Other reported carbon use 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. This year we used the Carbon Coalition and we offset 3.5 tonnes of CO₂ for the 2021 impact report (3,500kgCO₂).



2021 RESULTS

- Our carbon footprint has decreased by 31% and now sits at 3.5 tonnes for the 2021 period.
- The main decrease in our carbon footprint is due to Covid-19 and hardly any travel taking place in 2021.
- We used Sustainable Scotland Network Reporting Guidance to calculate staff's electricity and heating usage based on hours worked from home during 2021.
- Our staff full time equivalent (FTE) decreased from 11.46 to 9.71.
- Average carbon emissions per FTE staff member is 360kg CO₂ which is 19% less than in 2020.
- We used last year's data for waste and water usage applying 2021 Defra factors. We recognise that water and waste is still being used just at people's homes.
- We identified the total Full Time Equivalent (FTE) of staff, and the total income as reporting Key Performance Indicators (KPIs).

We calculate our staff and Board business travel, and homeworking energy use. Due to the move from office to homeworking in June 2021, we no longer report against the changes in size of the physical assets and include gross internal area (GIA).

CARBON SUMMARY	Staff (FTE)	Total Carbon Emissions (kgCO ₂)	Carbon Emissions per FTE (kgCO ₂ /FTE)	Income per annum £	Carbon Emissions per unit of income (kgCO ₂ /£)
2020	11.46	5,073	443	500,425	0.02
2021	9.71	3,500	360	473,663	0.01
% increase/decrease	-15.29%	-31.01%	-18.55	5.35%	-51.99

Financial Review

During the financial period of 1 January to 31 December 2021 we made an overall loss of £17,443 with an unrestricted loss of £29,474. The key reason for the loss is due to not being able to hold a physical conference; whilst we continued to hold a virtual conference to support our members, this does not generate income from attendance fees and sponsorship.

We have a total available fund of £126,260 to carry forward into 2022. The challenges of 2020 show how important it is to hold reserves which can protect the charity from unforeseen circumstances. The Income Generation Sub-Committee is working hard to develop new income streams to ensure our long-term financial stability. We are now in our final year of our 3-year funding grant from the Scottish Funding Council, which started in April 2020. This allows us to continue and further develop our support and leadership in Scotland.

Changes from 2020:

- 0.13% increase in unrestricted income
- 11% decrease in unrestricted expenditure

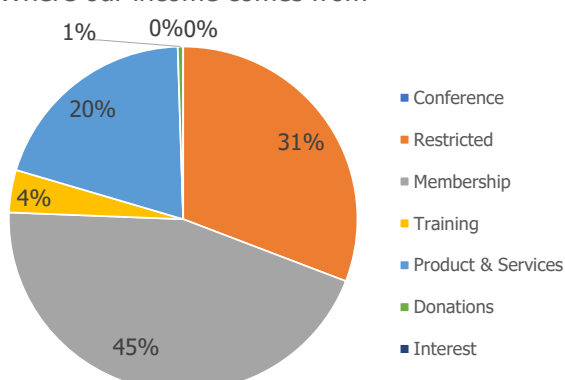
As a charity, all of our income and expenditure meet our charitable objectives:

- In 2021 we had 9.71 (2020: 11.46) full time equivalent (FTE) staff. Of the total, 3.03 FTE were funded through our externally funded projects and 6.68 (2020: 7.61) FTE funded through our unrestricted funds. Our unrestricted staff costs were 74% (2020: 75%) of our unrestricted expenditure; this increase is due to reduced expenditure on other activities such as the conference.
- 65% of our total unrestricted income is from Educational Membership (2020: 57%). The reason for this increase is due to strong membership renewal and lower income generation from activities such as the conference.

Future Plans - Looking to 2022

2022 will be an improved situation for us financially as we move back to a physical conference which is a major income generation activity for us. We will continue to hold a global virtual conference as well. Whilst our training programmes will continue to be virtual, we hope to return to a physical Leadership Lab event in January 2023. Our Educational Membership remains strong with a 95% retention rate and we welcomed 26 new members in 2021. We are reliant upon our members to continue supporting our work and we remain dedicated in supporting our members in 2022 and beyond.

Where our income comes from



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

Trustees' Report

The trustees present their report and financial statements for the year ended 31 December 2021. 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)".

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:

J Wincott	(Appointed 26 January 2021 & resigned 31 March 2022)
Professor D J Dalton	
Dr D J Duncan	
Professor E Simmons	
Mr I A Patton	
Professor J Longhurst	
K Morgan	(Resigned 16 March 2022)
Professor J French	
Mr P D Smith	(Resigned 23 June 2022)
Dr C Strong	
L Frewin	
Professor Z Robinson	(Appointed 23 June 2021)
Dr L A Ellis	(Appointed 23 June 2021)
Dr P N Rands	(Resigned 23 June 2021)
Ms M Brown	(Resigned 26 January 2021)
Professor S Kemp	(Resigned 23 June 2021)
C Calder	(Appointed 31 March 2022)

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.

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 £47,111 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 were reviewed post-pandemic to assess impacts and 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 237 at 31 December 2021. 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 they are 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 they continue to hold office as Branch Convenor. Branch trustees are members of the Board.

Organisational structure

The Board of Trustees, which can have up to nine members and such number of Branch Trustees as required, administers the charity. The Board meets quarterly. The day to day organisation and running of the charity is undertaken by the Chief Executive Officer, 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.

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 2022 and signed on its behalf by:



Professor J Longhurst
Trustee

Dated: 23rd June 2022

Independent Auditors' Report to the Trustees of the Environmental Association for Universities and Colleges

Opinion

We have audited the financial statements of Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2021 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 2021 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 to the Trustees of the Environmental Association for Universities and Colleges

Opinions on other matters 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 to the Trustees of the Environmental Association for Universities and Colleges

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.



24 June 2022

Katherine Parkin (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor

Epsilon House
The Square
Gloucester Business Park
Gloucester, Gloucestershire, United Kingdom, GL3 4AD

Statement of Financial Activities

Statement of financial activities for the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	2021 Total	2020 Total
CURRENT FINANCIAL YEAR	Notes	£	£	£	£
INCOME FROM					
• Donations and legacies	2	5,204	12,037	17,241	-
Charitable activities:					
• Conference	3	(617)	3,855	3,238	59,718
• Projects	3	-	120,242	120,242	114,626
• Membership	3	211,259	-	211,259	196,539
• Training	3	18,440	6,525	24,965	16,250
• Products and services	3	92,677	1,913	94,590	53,365
• Other government grants	3	-	2,063	2,063	59,194
• Investment income	4	65	-	65	733
Total income		327,028	146,635	473,663	500,425
EXPENDITURE ON					
Cost of charitable activities:					
• Conference	5	55,692	364	56,056	83,246
• Projects	5	24,535	120,242	144,777	172,013
• Membership	5	171,531	-	171,531	204,284
• Training	5	24,235	1,020	25,255	20,382
• Products and services	5	80,509	12,978	93,487	61,875
Total charitable expenditure		356,502	134,604	491,106	541,800
Net (outgoing)/incoming resources before transfers		(29,474)	12,031	(17,443)	(41,375)
Gross transfers between funds		2,063	(2,063)	-	-
Net (expenditure)/income for the year/Net movement in funds		(27,411)	9,968	(17,443)	(41,375)
Fund balances at 1 January 2021		143,703	-	143,703	185,078
Fund balances at 31 December 2021		116,292	9,968	126,260	143,703

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 2020

		Unrestricted funds 2020	Restricted funds 2020	2020 Total
PRIOR FINANCIAL YEAR	Notes	£	£	£
INCOME FROM Charitable activities:				
• Conference	3	59,718	-	59,718
• Projects	3	-	114,626	114,626
• Membership	3	196,539	-	196,539
• Training	3	16,250	-	16,250
• Products and services	3	53,365	-	53,365
• Other government grants	3	-	59,194	59,194
• Investment income	4	733	-	733
Total income		326,605	173,820	500,425
EXPENDITURE ON Charitable activities:				
• Conference	5	83,246	-	83,246
• Projects	5	32,949	139,064	172,013
• Membership	5	204,284	-	204,284
• Training	5	20,382	-	20,382
• Products and services	5	61,875	-	61,875
Total charitable expenditure		402,736	139,064	541,800
Net (outgoing)/incoming resources before transfers		(76,131)	34,756	(41,375)
Gross transfers between funds		68,202	(68,202)	-
Net (expenditure)/income for the year/Net movement in funds		(7,929)	(33,446)	(41,375)
Fund balances at 1 January 2020		151,632	33,446	185,078
Fund balances at 31 December 2020		143,703	-	143,703

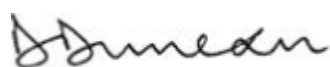
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance Sheet

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 Total £	2020 Total £
Current assets			
Debtors	11	34,311	44,614
Cash at bank and in hand		420,182	438,395
		454,493	483,009
CREDITORS			
Amounts falling due within one year	12	(328,233)	(339,306)
		126,260	143,703
NET CURRENT ASSETS			
INCOME FUNDS			
Restricted funds	16	9,968	-
Unrestricted funds		116,292	143,703
TOTAL FUNDS		126,260	143,703

The financial statements were approved by the Trustees on 23 June 2022



Dr. D J Duncan
Trustee

Company Registration No. 05183502

Statement of Cash Flow

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
	Notes	£	£
Cash flows from operating activities:			
Cash (absorbed by)/generated from operations	21	(18,278)	65,101
Investing activities			
Investment income received		65	733
Net cash generated from investing activities		65	733
Net cash used in financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(18,213)	65,834
Cash and cash equivalents at the beginning of the year		438,395	372,561
Cash and cash equivalents at the end of the year		420,182	438,395

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, PO Box 3284, Gloucester, Gloucestershire, GL1 9HL, 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 237 at 31 December 2021. 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 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.

1.8 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.

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.

Notes to the Financial Statements

1. ACCOUNTING POLICIES - continued

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.

1.9 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.

1.10 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.

1.11 Retirement benefits

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

1.12 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.

Notes to the Financial Statements

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	5,204	12,037	17,241	-

3. CHARITABLE ACTIVITIES

	Conference	Projects	Membership	Training	Products & Services	Other government grants	Total 2021	Total 2020
	£	£	£	£	£	£	£	£
Grants received	-	120,242	-	-	-	2,063	122,305	173,820
Other income	3,238	-	211,259	24,965	94,590	-	334,052	325,872
	3,238	120,242	211,259	24,965	94,590	2,063	456,357	499,692
Analysis by fund								
Unrestricted funds	(617)	-	211,259	18,440	92,677	-	321,759	325,872
Restricted funds	3,855	120,242	-	6,525	1,913	2,063	134,598	173,820
	3,238	120,242	211,259	24,965	94,590	2,063	456,357	499,692
Performance related grants								
Accelerating Action and Leadership (SFC)	-	120,242	-	-	-	-	120,242	63,953
Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	-	-	-	-	-	-	50,673
CJRS Grant	-	-	-	-	-	2,063	2,063	59,194
	-	120,242	-	-	-	2,063	122,305	173,820

Notes to the Financial Statements

3. CHARITABLE ACTIVITIES - continued

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & Services	Other government grants	Total 2020
	£	£	£	£	£	£	£
Grants received	-	114,626	-	-	-	59,194	173,820
Other income	59,718	-	196,539	16,250	53,365	-	325,872
	59,718	114,626	196,539	16,250	53,365	59,194	499,692
Analysis by fund							
Unrestricted funds	59,718	-	196,538	16,250	53,365	-	325,872
Restricted funds	-	114,626	-	-	-	59,194	173,820
	59,718	114,626	196,539	16,250	53,365	59,194	499,692
Performance related grants							
Accelerating Action and Leadership (SFC)	-	63,953	-	-	-	-	63,953
Catalysing Transformative Leadership for Sustainability Programme (SFC)	-	50,673	-	-	-	-	50,673
CJRS grant	-	-	-	-	-	59,194	59,194
	-	114,626	-	-	-	59,194	173,820

4. INVESTMENT INCOME

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Bank interest receivable	65	733

Notes to the Financial Statements

5. CHARITABLE ACTIVITIES COSTS

For the year ended 31 December 2021

	Conference	Projects	Membership	Training	Products & services	Total 2021	Total 2020
	£	£	£	£	£	£	£
Staff costs	14,609	110,661	19,393	12,929	19,248	176,840	115,733
Other costs	4,639	9,578	-	4,964	49,701	68,882	96,577
	19,248	120,239	19,393	17,893	68,949	245,722	212,310
Share of support costs (see note 6)	33,299	22,199	137,636	6,660	22,199	221,993	306,210
Share of governance costs (see note 6)	3,509	2,339	14,502	702	2,339	23,391	23,280
	56,056	144,777	171,531	25,255	93,487	491,106	541,800
Analysis by fund							
Unrestricted funds	55,692	24,535	171,531	24,235	80,509	356,502	402,736
Restricted funds	364	120,242	-	1,020	12,978	134,604	139,064
	56,056	144,777	171,531	25,255	93,487	491,106	541,800

For the year ended 31 December 2020

	Conference	Projects	Membership	Training	Products & services	Total 2020
	£	£	£	£	£	£
Staff costs	-	109,464	-	-	6,269	115,733
Other costs	33,823	29,600	-	10,497	22,657	96,577
	33,823	139,064	-	10,497	28,926	212,310
Share of support costs (see note 6)	45,931	30,621	189,850	9,187	30,621	306,210
Share of governance costs (see note 6)	3,492	2,328	14,434	698	2,328	23,280
	83,246	172,013	204,284	20,382	61,875	541,800
Analysis by fund						
Unrestricted funds	83,246	32,949	204,284	20,382	61,875	402,736
Restricted funds	-	139,064	-	-	-	139,064
	83,246	172,013	204,284	20,382	61,875	541,800

Notes to the Financial Statements

6. SUPPORT COSTS

Activity	Support costs	Governance costs	2021	Support costs	Governance costs	2020	Basis of allocation
	£	£	£	£	£	£	
Staff costs	184,578	12,666	197,244	286,511	-	286,511	Staff time
Depreciation	-	-	-	727	-	727	
Travel & subsistence	1,476	-	1,476	2,841	-	2,841	Staff time and actual
Marketing & printing	1,605	-	1,605	1,456	-	1,456	Staff time and actual
Website & computer	4,311	-	4,311	1,973	-	1,973	Staff time and actual
Insurance costs	13,666	-	13,666	-	12,899	12,899	Staff time and actual
Bank charges	1,493	-	1,493	1,121	-	1,121	Staff time
Sundry & office expenses	14,864	-	14,864	11,581	-	11,581	Staff time
Audit fees	-	4,650	4,650	-	4,650	4,650	Governance
Legal and professional	-	6,075	6,075	-	5,731	5,731	Governance
	221,993	23,391	245,384	306,210	23,280	329,490	
Analysed between Charitable activities	221,993	23,391	245,384	306,210	23,280	329,490	

7. NET MOVEMENT IN FUNDS

	2021	2020
	£	£
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	4,650
Depreciation of owned tangible fixed assets	-	727
Operating lease charges	9,355	16,299

Notes to the Financial Statements

8. TRUSTEES

During the year a trustee, Mr I A Patton, received remuneration amounting to £63,300 (2020: £62,123). 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 £7,912 (2020: £7,765).

A total of £Nil (2020: £Nil) was reimbursed for directly incurred travel expenses to trustees.

9. EMPLOYEES

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

	2021 Number	2020 Number
Permanent Staff	8	10
Temporary Staff	4	4
	12	14

EMPLOYMENT COSTS	2021	2020
	£	£
Wages and Salaries	308,688	344,885
Social Security Costs	25,500	26,757
Other Pension Costs	39,896	42,794
	374,084	414,436

Total key management personnel compensation for the year including employer's NICs was £78,729 (2020 - £77,255).

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

	2021 Number	2020 Number
£60,000 - £70,000	1	1

Notes to the Financial Statements

10. TANGIBLE FIXED ASSETS

	Plant and Equipment	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 1st January 2021	1,000	1,216	2,581	4,797
Disposals	-	(1,216)	-	(1,216)
At 31st December 2021	1,000	-	2,581	3,581
Depreciation and impairment				
At 1st January 2021	1,000	1,216	2,581	4,797
Eliminated in respect of disposals	-	(1,216)	-	(1,216)
At 31st December 2021	1,000	-	2,581	3,581
Carrying amount				
At 31st December 2021	-	-	-	-
At 31st December 2020	-	-	-	-

11. DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade Debtors	33,701	22,496
Prepayments and accrued income	610	22,118
	34,311	44,614

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Other taxation and social security	16,753	26,465
Trade creditors	5,169	7,021
Other creditors	4,621	-
Accruals and Deferred Income	301,690	305,820
	328,233	339,306

Notes to the Financial Statements

13. DEFERRED INCOME

Deferred income is included in the financial statements as follows:

	£
Deferred income at 1 January 2021	236,663
Deferred during the year	281,667
Amounts released from previous years	(236,663)
Deferred income at 31 December 2021	281,667

	2021	2020
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Deferred income is comprised of the following items:

	£	£
UNRESTRICTED FUNDS	167,093	143,112
Membership received in advance		
Products and services income received in advance	20,555	27,745
Training income received in advance	17,710	-
Conference income received in advance	5,505	2,760
	210,863	173,617
RESTRICTED FUNDS	70,804	63,046
Grant income for projects		
Deferred income at 31 December 2021	281,667	236,663

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.

14. 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 £39,896 (2020 - £42,794).

Notes to the Financial Statements

15. UNRESTRICTED FUNDS

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

MOVEMENT IN FUNDS

Balance at 01.01.20	Incoming resources	Resources expended	Balance at 01.01.21	Incoming resources	Resources expended	Transfers	Balance at 31.12.21
£	£	£	£	£	£	£	£
151,632	326,605	(402,736)	143,703	327,028	(356,502)	2,063	116,292
151,632	326,605	(402,736)	143,703	327,028	(356,502)	2,063	116,292

16. 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:

MOVEMENT IN FUNDS

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

	Balance at 01.01.21	Incoming resources	Resources expended	Transfers	Balance at 31.12.21
	£	£	£		£
Conference	-	3,855	(364)	-	3,491
Projects	-	120,242	(120,242)	-	-
Training	-	6,525	(1,020)	-	5,505
Products and services	-	1,913	(941)	-	972
Other government grants	-	2,063	-	(2,063)	-
Other restricted donations	-	12,037	(12,037)	-	-
TOTAL	-	146,635	(134,604)	(2,063)	9,968

Notes to the Financial Statements

RESTRICTED FUNDS

Purpose of Restricted Funds

Projects

This represents externally funded projects from the AAL programme, which aims to accelerate actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this 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 to offset employment costs recognised in unrestricted funds as well as EAUC generated income spent on Projects.

Notes to the Financial Statements

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total	Unrestricted Funds	Restricted funds	Total
Fund balances at 31 December 2021 are represented by :	2021	2021	2021	2021	2020	2020
	£	£		£	£	£
Current assets/ (liabilities)	116,292	9,968	126,260	143,703	-	143,703
	116,292	9,968	126,260	143,703	-	143,703

18. FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

There were no other financial commitments, guarantees or contingent liabilities at the balance sheet date (2020 - £Nil)

19. 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:

	2021 £	2020 £
Within one year	2,940	11,097
Between two and five years	7,595	10,700
	10,535	21,797

20. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year other than Trustee's remuneration and expenses (2020 - none).

Notes to the Financial Statements

21. CASH GENERATED FROM OPERATIONS

	2021 £	2020 £
Deficit for the year	(17,443)	(41,375)
Adjustments for:		
Investment income recognised in statement of financial activities	(65)	(733)
Depreciation and impairment of tangible fixed assets	-	727
Movement in working capital:		
Decrease in debtors	10,303	19,992
(Decrease)/increase in creditors	(11,073)	86,490
Cash (absorbed by)/generated from operations	(18,278)	65,101

22. ANALYSIS OF CHANGES IN NET FUNDS

The charitable company had no debt during the year.



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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