

THE ENVIRONMENTAL ASSOCIATION FOR
UNIVERSITIES AND COLLEGES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

REGISTERED COMPANY NUMBER : 5183502

REGISTERED CHARITY NUMBER : 1106172

THE ENVIRONMENTAL ASSOCIATION FOR
UNIVERSITIES AND COLLEGES
(A COMPANY LIMITED BY GUARANTEE)

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For the year ended 31st December 2009

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CHARITY INFORMATION

FOR THE YEAR ENDED 31ST DECEMBER 2009

Registered Company Number : 5183502

Charity Number : 1106172

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

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

Solicitor : Osborne Clarke
2 Temple Back East
Temple Quay
Bristol
BS1 6EG

Auditor : Davies Mayers Barnett LLP
Chartered Accountants & Statutory Auditors
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

**THE ENVIRONMENTAL ASSOCIATION FOR
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TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2009

The trustees present their report and the audited financial statements for the year ended 31st December 2009.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year were as follows:-

	<u>Appointed</u>	<u>Resigned</u>
A Van Winsum, Staffordshire University	19th July 2004	
S-L Miles, University of Bradford, UK Convenor	19th July 2004	
M Wiles, University of Bristol	19th July 2004	31 st March 2009
E May, Swansea Metropolitan University, Welsh Convenor	16th February 2005	16 th October 2009
K Pitcher, University of Leeds	5th April 2005	
J G Snook, City College Plymouth, Company Secretary	5th April 2005	
N Smith, University of Southampton	18th April 2007	
R Yarr, University of St Andrews Scottish Convenor	31st March 2008	29 th January 2009
G Weatherill, Park Lane College	16th April 2008	
F Lovie, University of Aberdeen Scottish Convenor	29 th January 2009	
D Dale, Wiltshire College	17 th December 2009	
P Cross, Oxford Brookes University	17 th December 2009	
H Manns, University of Northumbria	17 th December 2009	

Structure, Governance and Management

Governing Instrument

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 14th July 2004. 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 and Colleges, referred to as Full Members, subscribing to the EAUC and totalled 284 at 31st December 2009. 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.

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TRUSTEES' REPORT

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(continued)

Structure, Governance and Management (continued)

Appointment of Trustees

The full members will at each AGM appoint up to nine individuals to act as trustees providing that those persons work for a University or College. The Executive Committee must ensure that at all times at least two trustees are designated as representatives of higher education institutions and at least two trustees are designated as representatives of further education institutions. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed.

The Executive Committee has the power at any time to appoint any person to become a trustee to fill a casual vacancy. The number of persons so appointed must not exceed five and these trustees only hold office 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 Executive Committee and are branch trustees of the Company while he or she continues to hold office as Branch Convenor. Branch trustees are members of the Executive Committee.

All trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 in the accounts.

Trustees Training and Induction

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

Organisation

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 Executive Director, Iain Patton, who was appointed by the trustees. Clear action planning, reporting and authorisation channels have been set.

Related Parties

From September 2005 a partnership with the University of Gloucestershire was formed which runs until 2011. The partnership involves the University undertaking administration of payroll and providing office accommodation.

Risk Management

Further to the Business Plan Risk Assessment, the trustees have developed a risk management strategy which comprises:-

- a review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan, including a project approval system; and
- the implementation of procedures designed to mitigate any potential impact on the charity should those risks materialise.

Regular trustees meetings consider the charity's activities and risks faced. A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees which has taken place in this accounting period.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

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, monthly and quarterly newsletters and guidance materials;
- promote strategic partnerships within the sector;
- provide bursaries to full members;
- promote research and dissemination of good practice through projects.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit on our aims and objectives and in planning for our future activities.

Achievements and Performance

2009 has been a significant and successful year for the EAUC. Over the year our total Membership income increased by 10% and overall incoming resources increased by 43%; generating an annual surplus of £38,970 on unrestricted funds.

2009 has been another year of growth for the organisation as we expanded further both our members and number of member contacts within each institution. This reflects our aspiration to extend our work deeper within the sector as well as more widely. Each institutional member now has on average 7.3 contacts each making the most of the products and services most relevant to their areas of specialism. This also recognises our desire to provide excellent value for money during challenging times.

Although most growth continues to be in the HE sector we are committed to providing support and value to the FE sector also and continue to invest in this area; the re-launched SORTED resource has been very well received with continued development planned for 2010.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2009
(continued)

Achievements and Performance (continued)

Streamlining the efficiency of our own organisation also continues to be a priority; both staff and members will be able to benefit from our improved member management and online event booking systems. Processes that streamline administrative processes and create an improved user experience are what we aim to achieve. This primarily supports the work of our events team who have again delivered a strong programme of events for the sector. These are well-researched to meet the demand of our members in their scope. The member survey being a key tool in determining member needs in this area. Where possible we also aim to share expertise and deliver events with partner organisations; in doing so we hope to add value and avoid duplication within the sector.

The key partner and influence map to be completed in 2010 will be an invaluable resource to the Association and sector at large. Our 2009 FE focus led us to identify and make links with key authoritative and influential FE and Learning and Skill Sector agencies. As the Association establishes itself further as the 'sustainability one stop shop' encompassing the whole of the sector, the map will aid us to develop an appropriate relationship with the right partners.

A recent member consultation helped us as we reviewed our governance and this will hopefully be ratified at the 2010 AGM. The growth of the organisation means that sound governance is more essential than ever and it is hoped that the changes made will lead to an even stronger organisation as we look to 2010 and beyond.

Over the last year the following services/activities have been started or delivered:

- **Annual Conference**

The 13th Annual Conference held in 2009 at the University of Warwick continued the tradition of growth in delegate numbers with 334 delegates – an increase of 54 delegates compared to 2008 - taking advantage of *the* sustainability conference for the sector. The mix of information, networking and inspiration continues to be attractions in a now increasingly crowded conference marketplace. The conference benefits a wide mix of Members, Non-Members, students and representatives from a variety of organisations attend the Conference. The Conference is open to all.

- **Operations & Staffing**

Both our offices can now proudly claim that we operate under ISO 14001. Both offices recently undertook a Carbon Audit, which will report in 2010, which will ensure that we can set and report on our own carbon reduction targets and ensure compliancy with our sustainability policies. The EAUC has also signed up to the 10:10 initiative and an action plan will be launched in 2010 on how we are going to make these reductions.

In 2009 the staff increased from 7 to 13 and new governance and staffing structures were established. Low staff numbers, staff changes and staff illness did challenge our progress for the first half of the year but with the additional capacity, resource and governance the year ended very positively having achieved the year's strategic plan. In 2009 we recruited 4 positions through the CUSP (College and University Sustainability Placement) Scheme run by StudentForce which we are proud to support (<http://www.eauc.org.uk/cusp>). We also wish our 2 colleagues, Abbie Weaver and Sue Hopkins, our best wishes both of whom are on maternity leave and will return in 2011.

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(continued)

Achievements and Performance (continued)

- **Resource Map**

The concept of a Resource Map has been successfully trialled in Scotland where a very thorough and extensive resource has been created. The Map profiles a wide range of sector support agencies and has been well received by members. The pilot study will continue in 2010 when the resource is made into an on-line resource with greater flexibility and accessibility. Also in 2010 the resource will be evaluated with a recommendation being made on how to scale up this resource to a UK level or otherwise. The Resource Map is available to all through our website.

- **Website**

This continues to be our main portal for information, support and resources to our Members as well as the wider public, with many resources being accessible to all, with the increasing information and case studies forming part of the Resource Bank section. There are selected sections on the website which are Member only but the majority of resources are available to benefit the wider public. Both our members and staff will benefit greatly from the linkage of our member management system to a web based EAUC event booking system. Members will find it quicker and easier to book and pay, while staff will spend less time inputting data, checking the viability of events as spaces are booked and creating event material. Much work has and continues to be done on evolving the member's discussion networks and making it more efficient to administrate. Potential web based collaboration networks will be identified and the member survey will feed into this in 2010.

- **Continuing Professional Development**

In 2009 we directly ran 8 CPD events and 15 as part of one of our projects or in partnership with another agency. The profile of the EAUC has grown significantly in 2009 and we are increasingly seen as the 'must have partner' for other agencies supporting the sector. Our CPD and conference programme will continue to grow with 12 events planned for the first half of 2010 alone. The 2010 analysis of the current member survey will be invaluable in ensuring we deliver the training our members want. As standard all EAUC events include delegate evaluation which is factored into future events. At the annual conference we ran a survey on the Member Discussion Network. Analysis of the member survey will shape a strategy for ensuring we know what our members think about our CPD programme and how they want us to further develop it. Our CPD Programme is open to all to increase skills and knowledge in sustainability.

- **Insight Guides**

We have continued publishing EAUC Insight Guides, with our latest being on Carbon Reduction Commitment. These publications continue to arise as new legislation demands and are a benefit to all via our website.

- **Green Gown Awards**

2009 was the first year the Green Gown Awards were administered solely by the EAUC and were an outstanding success showcasing the achievements of a vibrant sector. The visibility and stature of these awards is testament to the work within institutions that we aim to support and are delighted to be able to recognise. The Green Gown Awards are administrated by the EAUC and are governed by a cross agency steering group made up of Association of Colleges (AoC), Association of University Directors of Estates (AUDE), British Universities Finance Directors Group (BUFDG), Guild HE, HEEPI, Higher Education Funding Council for England (HEFCE), National Union of Students Services Ltd (NUSSL) and Universities UK (UUK).

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(continued)

Achievements and Performance (continued)

- **Green Gown Awards** (continued)

The Awards continue to go from strength to strength with an increase in applications and good practice seminars around the winners for 2009 as well as a high profile Award Gala Banquet held at Imperial College, London. The Awards administration is funded by sponsorship - DIUS, LSC, Salix Finance, Carbon Trust, JISC, HEFCE and CUBO sponsored the 2009 Awards. The Awards also have sector support from HEA and NUS. Full details are available at http://www.eauc.org.uk/green_gown_awards. The Green Gown Awards are open to Universities and Colleges across the UK who benefit in being recognised as leaders in their field.

- **Sustainability Online Resource and Toolkit for Education (SORTED)**

The re-launched SORTED resource has been very well received with a doubling in the number of users and time on site. The site is growing fast with a new FE news-flash service and 24 new case studies having been added this year with more planned for 2010. The Executive Director, Scotland Manager and the Head of Communications and Member Services have committed much time to visiting approximately 20 FE colleges and a wide range of FE events and organisations over the year. This will prove to be invaluable in the creation of enhanced FE/LSS provision in 2010. Our new partnership with the Learning and Skills Improvement Service to deliver our Sustainability Leaders Programme is important and places us well to achieve our 2010 objective of working more with sector leaders. The SORTED resource is available to all through our website and increases the skills and knowledge in sustainability.

Projects

- **Campus Sustainability Programme (CaSPr)**

The continued success of this project has enabled us to enter a second phase with this work – thanks to Scottish Funding Council (SFC) support. The first phase ended in March 2008 and a report is available on our website. The second phase is for 3 years from April 2008. This funding has enabled us to set up the Scotland office with 4 members of staff. Further details on this project are available at http://www.eauc.org.uk/campus_sustainability_programme. This project is open to all Universities and Colleges in Scotland with wider dissemination and learning available to all through our website.

- **Universities that Count**

This is a Corporate Responsibility benchmarking and reporting programme specifically for the HE Sector which builds upon the successful pilot from 2007, which EAUC were a partner in. The project is funded by HEFCE, HEFCW, SFC and DELNI as well as participating institutions. The project is managed by EAUC with project partners Business in the Community, CSR Consultancy and the University of Gloucestershire. Funding is on a sliding basis for 3 years with the view of being financially sustainable by Year 4. With 57 participants in Year 1, it is establishing itself as the standard for benchmarking Corporate Responsibility in HE Institutions. Sharing the best practice and celebrating the performance improvements of institutions throughout the sector. The first Annual Report was published in November 2009 and demonstrates that HEIs do have the building blocks for social responsibility in place but full integration of CSR is rare in many institutions and they have a long way to go in achieving this. However excellent examples of good practice are in place and Universities are aiming to embed sustainability in everything they do, to equip new populations with the skills and values to live sustainability. Further details are available on our website at <http://www.eauc.org.uk/utc>.

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(continued)

Achievements and Performance (continued)

- **Sustainable ICT in Scottish Further and Higher Education**

This project started in October 2008 and is funded by the Scottish Funding Council. This two year project picks up on the experience, tools and data of the UK wide HEEPI SustIT project which was funded by JISC. The project aims to develop tools and share learning to deal with emerging issues for institutions around ICT, from growing consumption of electricity in data centres, computers and peripherals to legislative and other pressures. Further details are available at

http://www.eauc.org.uk/sustainable_ict_in_scottish_further_and_higher_edu.

- **UK ICT and Carbon Management (Benchmarking) Programme**

This project started in October 2009 and is funded by JISC. This two year project picks up on the experience, tools and data of the UK wide HEEPI SustIT project which was also funded by JISC and the above project in Scotland. The project aims to commission a carbon benchmarking exercise to pilot the JISC SustICT tool and build a dataset of ICT-related energy consumption to compare progress over two years and demonstrate effective use of the tool; Identify means of mitigating ICT-related impacts and encourage their implementation in practice; Build links with other funding organisations to provide additional resources for sustainable ICT initiatives in UK Universities and Colleges and promote the JISC SustICT tool to the wider FHE sector through the existing practitioner ICT networks. Further details are available at

<http://www.eauc.org.uk/projects>.

- **Promoting Poverty Aware Procurement on Campus**

This is another example of our being able to build upon successes as we make use of the learning from the Sustainable Procurement Project and introduce a new element – in this case that of development and procurement. This project is a 2 year project starting in April 2008 and is funded by the Department for International Development (DFID). The project is working with 16 Universities and Colleges in the north of England, Scotland and Northern Ireland. Working with key sector procurement agencies and consortia, the project aims to raise sector awareness of the link between procurement of goods from developing countries, and poverty. The project benefits from a wide ranging steering group including Oxfam, People & Planet, NUS and APUC. Further details available at

http://www.eauc.org.uk/promoting_poverty_aware_procurement_on_campus.

- **Universities and Colleges Climate Commitment for Scotland (UCCCfS)**

Scotland's Universities and Colleges have publicly declared their intention to address the challenges of climate change and reduce their carbon footprints by signing the Universities and Colleges Climate Commitment for Scotland (UCCCfS). To date, 45 institutions have agreed to sign the Commitment, constituting over 71% of Universities and Colleges in Scotland. Signatories are committed to producing and publishing a 5-year Climate Change Action Plan by early 2010. Plans will include measurable targets and timescales to achieve a significant reduction in emissions from all business operations and activities. The UCCCfS was developed with initial financial support from the Scottish Funding Council and through collaboration between the following organisations NUS-Scotland; Scottish Association of University Directors of Estates; Scottish Climate Change Impacts Partnership; Scottish Colleges; Scottish Environment Protection Agency; Scottish Funding Council; Scottish Further Education Unit; Scottish Government (Climate Change Policy); Scottish Government (Higher Education & Learner Support); Scottish Trades Union Congress and Universities Scotland. This programme is now being delivered through the wider Scotland programme. Full details available at

http://www.eauc.org.uk/scotlands_principals_climate_commitment.

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(continued)

Achievements and Performance (continued)

We have also been key partners in the following projects:

- **Zero-Waste in Student Halls**

Funded by HEFCE and managed by the London School of Economics, this innovative project aims to benefit students and the local community by diverting reusable items left in halls at the end of the academic year. The EAUC is a key partner in this project. This project ended in March 2009 and a full report is available to all through our website - http://www.eauc.org.uk/zero-waste_in_student_halls

- **Sound Impact Awards**

The EAUC is proud to join the Ecologist magazine, People and Planet student campaign organisation and HEEPI as a partner to the third year of Sound Impact Awards. Managed and run by the National Union of Students trading arm, NUS Services, the awards are "Designed to encourage, reward and celebrate best environmental practice, the Sound* Impact Awards are a unique accreditation scheme bespoke designed for Students' Unions. Full details available at http://www.eauc.org.uk/sound_impact_awards

- **College and University Sustainable Placements (CUSP)**

The College and University Sustainability Placements scheme recognises the potential of recent graduates to enhance a College or University sustainability team. The Scheme is run by StudentForce. StudentForces partnership with the EAUC allows graduates to continually develop their professional capacity, enhancing an institution's ability to deliver its sustainable development aims. The EAUC works with StudentForce to develop a programme of induction, training and support for the placement graduates. Full details available at <http://www.eauc.org.uk/cusp>

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Financial Review

These are our 5th full year accounts as a company and a charity. During this period we have again made good progress carrying forward a healthy surplus. The association is well managed and financially sustainable.

Please note the following points of clarification:

1. The balances shown under Grants for Projects are externally funded projects which run on a different financial year to our own (April – March).
2. The following projects started in 2008 and continued throughout 2009:
 - a.Promoting Poverty Aware Procurement on Campus (funded by DFID) – ends 2010
 - b.Phase 2 of CaSPr (funded by Scottish Funding Council) – ends 2011
 - c.Universities that Count (funded by HEFCE, HEFCW, Scottish Funding Council & DELNI) – ends 2011
 - d.Sustainable ICT in Scotland (funded by Scottish Funding Council) – ends 2010
3. The following projects started in 2009:
 - a.Sustainable ICT in England (funded by JISC) – ends 2011
4. The following project started in 2009 but funds were not received until 2010:
 - a. Green Impact (funded by Defra through NUS) – ends 2011
5. We continue to support SORTED via a contract from the Learning & Skills Council (LSC) which is reflected in the unrestricted Products & Services.
6. The surplus generated has enabled us to review our Reserves Policy and this has increased taking into account the increase in staff.
7. The cash bank balance is due to deferred income (see note 12) which includes Membership and prepayment of funding for restricted fund projects.
8. The Green Gown Awards, which 2009 was the first year of administration by the EAUC, are reflected under Products & Services. The number of applications was the highest ever and the first Award Ceremony was a fantastic success.
9. Staffing levels have increased in 2009 with the successful recruitment of 4 CUSP graduates (3 are one year placements and 1 was a 3 month placement). CUSP is a scheme run by StudentForce which the EAUC partner which supports recent graduates to gain experience in the sustainability sector. See <http://www.eauc.org.uk/cusp> for further details. 2 members of staff went on maternity cover in 2009 and replacements for these have been sought.
10. We maintained a successful conference and increased Membership even in the difficult financial state of the recession.

Investment Powers and Policy

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

Reserves Policy

The trustees have forecast the level of free reserves (that is those reserves not tied up in fixed assets, restricted or designated funds) the charity will require to sustain operations. The trustees consider that the most appropriate level of free reserves would be in the region of £45,000, 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.

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Plans for Future Periods

2010 will continue to be very active with 5 continuing projects and 1 new project (Green Impact) and a comprehensive Annual Action Plan which stems from the Strategic Framework 2008-2013. In planning our future activities we will ensure we meet the Charity Commission guidance on public benefit. Key activities include further development and improvement of provision to our Further Education and Learning and Skills Sector Members and increasing resources on our Resource Bank. The Member survey which was conducted at the end of 2009 will ensure our products, services and activities continue to meet Member needs and to ensure our Continuing Professional Development Programme and other Member services achieve to increase the skills and knowledge in Members.

Further opportunities for partnerships with funding councils and other national bodies will also be investigated where it can be shown that they support the strategic aims of the organisation.

Following the Member influenced review of our governance we will ensure our Constitution reflects the changes and ensure the organisation is governed using best practice models. Our Strategic Framework can be found on our website at http://www.eauc.org.uk/eauc_governance.

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Statement of Trustees' Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) and in accordance with the Special Provisions of Part VII of the Companies Act 1985, relating to small entities.

By order of the Board on 24th March 2010

J G Snook
Secretary

THE ENVIRONMENTAL ASSOCIATION FOR
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Report of the Independent Auditors to the Members of
The Environmental Association for Universities and Colleges

We have audited the financial statements of The Environmental Association for Universities and Colleges for the year ended 31 December 2009 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein and the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of The Environmental Association for Universities and Colleges for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosure of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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UNIVERSITIES AND COLLEGES
(A COMPANY LIMITED BY GUARANTEE)**

**Report of the Independent Auditors to the Members of
The Environmental Association for Universities and Colleges
(continued)**

Opinion

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 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.

N S Smith (Senior Statutory Auditor)
For and on behalf of Davies Mayers Barnett LLP
Statutory Auditors
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

Dated: 24th March 2010

**THE ENVIRONMENTAL ASSOCIATION FOR
UNIVERSITIES AND COLLEGES
(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2009

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>2009 Total</u> £	<u>2008 Total</u> £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Investment income	3	1,832	-	1,832	8,298
Incoming resources from charitable activities:					
- Conference income		114,407	-	114,407	119,855
- Grants for projects	4	-	308,589	308,589	140,166
- Membership income		95,259	-	95,259	86,738
- Training workshops		13,350	10,849	24,199	38,586
- Product and services		104,300	42,000	146,300	89,567
TOTAL INCOMING RESOURCES		<u>329,148</u>	<u>361,438</u>	<u>690,586</u>	<u>483,210</u>
RESOURCES EXPENDED					
Costs of charitable activities:					
- Conference costs	6	83,198	-	83,198	75,770
- Project costs	6	39,638	308,494	348,132	219,873
- Membership costs	6	71,348	-	71,348	68,355
- Training workshop costs	6	23,281	10,849	34,130	30,658
- Products and services	6	61,190	42,000	103,190	9,014
		<u>278,655</u>	<u>361,343</u>	<u>639,998</u>	<u>403,670</u>
Governance costs	5	11,523	-	11,523	10,255
TOTAL RESOURCES EXPENDED		<u>290,178</u>	<u>361,343</u>	<u>651,521</u>	<u>413,925</u>
NET MOVEMENT IN FUNDS		38,970	95	39,065	69,285
Reconciliation of funds					
Total funds brought forward		156,897	5,682	162,579	93,294
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER 2009	15	<u>195,867</u>	<u>5,777</u>	<u>201,644</u>	<u>162,579</u>

**THE ENVIRONMENTAL ASSOCIATION FOR
UNIVERSITIES AND COLLEGES
(A COMPANY LIMITED BY GUARANTEE)**

REGISTERED COMPANY NUMBER: 5183502

BALANCE SHEET

AT 31ST DECEMBER 2009

	<u>Note</u>	<u>2009</u>		<u>2008</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed assets					
Tangible assets	10		550		1,102
Current assets					
Debtors	11	142,528		129,043	
Cash at bank and in hand		521,481		519,580	
		<u>664,009</u>		<u>648,623</u>	
Creditors : amounts falling due within one year	12	(462,915)		(487,146)	
Net current assets			201,094		161,477
Total assets less current liabilities			201,644		162,579
Creditors : amounts falling due after more than one year			-		-
Net assets			201,644		162,579
Funds					
Income funds	15		201,644		162,579

These financial statements were prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime and were approved by the board of trustees on 24th March 2010 and signed on its behalf by: -

S L Miles	}	<u>TRUSTEES</u>
	}	
J G Snook	}	

THE ENVIRONMENTAL ASSOCIATION FOR
UNIVERSITIES AND COLLEGES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

1. Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the statement of Recommended Practice; Accounting and reporting by Charities (SORP 2005) issued in March 2005 and the Charities Act 1993.

2. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's accounts.

a) Company status

The charity is a company limited by guarantee. The members of the company are those Universities and Colleges subscribing to the EAUC and totalled 284 at 31st December 2009. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

b) Fund accounting

Funds held by the charity are either:-

- *Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Membership income is apportioned by the period of membership across accounting periods. Income from the annual conference and Green Gown Awards is also accounted for in this way and deferred until the conference and awards take place and fulfil the expected service.

THE ENVIRONMENTAL ASSOCIATION FOR
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(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

c) Incoming resources (continued)

Revenue grants are credited to the profit and loss account in the same period as the revenue expenditure to which they relate is charged. However, where the receipt is designated or restricted for a special project that has conditions applied, the income is deferred until the project expenditure is incurred and the conditions have been met.

d) Allocation of overhead and support costs

Overhead and support costs have been allocated first between direct charitable and governance. Overhead and support costs relating to Charitable Activities have been apportioned based on the amount of staff time spent. Where items involve more than one category they are apportioned between the categories according to the nature of the cost.

e) Resources expended and irrecoverable VAT

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it is incurred.

f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overheads and support costs.

g) Fixed assets

Fixed assets are stated in the balance sheet at cost less accumulated depreciation. Cost is defined as purchase cost less any residual value.

Net book values are regularly reviewed by the trustees and any appropriate adjustments are made to carrying values.

THE ENVIRONMENTAL ASSOCIATION FOR
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

h) Amortisation and depreciation

Depreciation will be provided on fixtures, fittings and computer equipment to write off the cost of each asset over its expected useful life on the straight line method at the rates of 20% and 50% respectively per annum.

3. Investment income

	2009	2008
	£	£
- Bank interest receivable	1,832	8,298
	=====	=====

4. Revenue grants

Revenue grants can be analysed as follows:-

	2009	2008
	£	£
<u>Grants received:</u>		
<u>Restricted funds</u>		
- Sustainable Procurement (DEFRA)	-	25,875
- CaSPr Phase 1 (SE & SFC)	-	24,323
- CaSPr Phase 2 (SFC)	139,981	52,214
- Scottish Climate Change Declaration (SFC)	-	9,800
- Promoting Poverty Aware Procurement on Campus (DFID)	35,068	27,019
- Sustainable ICT (SFC)	24,225	935
- Universities That Count (HEFCE, HEFCW, SFC, DELNI)	108,104	-
- Sustainable ICT (JISC)	1,211	-
	=====	=====
	308,589	140,166

**THE ENVIRONMENTAL ASSOCIATION FOR
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

5. Allocation of support costs and overheads

The breakdown of support costs and how these were allocated between Governance and Charitable Activities is shown in the table below.

	<u>Charitable Activities</u>	<u>Governance</u>	<u>Total Allocated</u>	<u>Basis Apportionment</u>
	<u>£</u>	<u>£</u>	<u>£</u>	
Staff costs	89,319	-	89,319	Staff time
Travel & subsistence	19,226	3,678	22,904	Staff time and actual
Marketing & printing	13,203	-	13,203	Staff time and actual
Website & computer costs	3,345	-	3,345	Staff time and actual
Insurance	-	4,261	4,261	Staff time and actual
Bank charges	3,176	-	3,176	Staff time
Depreciation	552	-	552	Staff time
Consultancy	15,547	-	15,547	Staff time
Hospitality	950	-	950	Staff time
Sundry & office expenses	13,234	-	13,234	Staff time
Professional Fees	-	3,584	3,584	Actual
Total	158,552	11,523	170,075	

6. Analysis of charitable expenditure

	<u>Charitable Activity</u>	<u>Support Costs</u>	<u>Total 2009</u>	<u>Total 2008</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Conference costs	59,415	23,783	83,198	75,770
Project costs	308,494	39,638	348,132	219,873
Membership costs	-	71,348	71,348	68,355
Training workshops	18,275	15,855	34,130	30,658
Products and services	95,262	7,928	103,190	9,014
	481,446	158,552	639,998	403,670

Included in the project cost of charitable activities is £35,068 (2008: £27,019) of restricted grant expenditure in relation to the Promoting Poverty Awareness Procurement on Campus (DFID) project.

**THE ENVIRONMENTAL ASSOCIATION FOR
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009
(continued)

7. Net incoming resources/(resources expended)

Net incoming resources/(resources expended) are stated after charging/(crediting):-

	2009	2008
	£	£
Auditors' remuneration	3,100	3,000
Depreciation of tangible owned fixed assets	552	553
	3,652	3,553

8. Staff costs

The aggregate employment costs amounted to:-

	2009	2008
	£	£
Wages and salaries	205,747	111,720
Social Security costs	16,025	8,337
Pension costs	30,560	17,713
	252,332	137,770

The charity has no employees. The above relates to recharges of staff costs from the University of Gloucestershire (a member of the charity) for an average of 10 employees (2008: 5).

The trustees received no remuneration during the year. A total of £3,343 (2008: £2,032) was reimbursed for directly incurred travel expenses to 8 trustees (2008: 4).

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

9. Taxation

The company is a registered charity and hence no provision for taxation is included in the financial statements as it benefits from the exemptions offered by Section 505 of Income and Corporation Taxes Act 1988.

10. Tangible fixed assets

	<u>Fixtures & Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Cost			
At 1st January 2009 and 31st December 2009	2,758	2,515	5,273
Depreciation			
At 1st January 2009	1,656	2,515	4,171
Charge for the year	552	-	552
At 31st December 2009	2,208	2,515	4,723
Net Book Value			
At 31st December 2009	550	-	550
Net Book Value			
At 31st December 2008	1,102	-	1102

All assets are used in direct furtherance of the charity's objects.

**THE ENVIRONMENTAL ASSOCIATION FOR
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

11. Debtors	<u>2009</u>	<u>2008</u>
	<u>£</u>	<u>£</u>
Trade debtors	120,100	86,498
Other debtors	5,077	-
Prepayments and accrued income	17,351	42,545
	<u>142,528</u>	<u>129,043</u>

Included within prepayments and accrued income is £17,351 (2008: £27,019) that relates to accrued income in relation to the Promoting Poverty Awareness Procurement on Campus (DFID) project.

12. Creditors	<u>2009</u>	<u>2008</u>
	<u>£</u>	<u>£</u>
Amounts falling due within one year: -		
Trade creditors	121,745	27,566
Social Security and other taxes	-	6,769
Accruals	25,041	58,999
Deferred income	316,129	393,812
	<u>462,915</u>	<u>487,146</u>

Deferred income is comprised of the following items:

	<u>2009</u>	<u>2008</u>
	<u>£</u>	<u>£</u>
<u>Unrestricted funds: -</u>		
- Membership received in advance	52,536	56,105
- Conference sponsorship received in advance	9,190	8,750
- Events sponsorship fee received in advance	46,450	18,582
- Products and Services invoiced in advance	27,300	28,250
	<u>135,476</u>	<u>111,687</u>
<u>Restricted funds:-</u>		
- Grant income for projects	180,653	282,125
	<u>316,129</u>	<u>393,812</u>

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

**THE ENVIRONMENTAL ASSOCIATION FOR
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

13. Capital commitments

There were no capital commitments at the balance sheet date (2008: £Nil).

14. Contingent liabilities

There were no contingent liabilities at the balance sheet date (2008: £Nil).

15. Analysis of assets and liabilities between funds

	<u>Fixed Assets</u> £	<u>Current Assets</u> £	<u>Creditors Due Within One Year</u> £	<u>Creditors Due After One Year</u> £	<u>Funds</u> £
Restricted Funds	-	186,430	(180,653)	-	5,777
Unrestricted Funds: - General	550	477,579	(282,262)	-	195,867
	<u>550</u>	<u>664,009</u>	<u>(462,915)</u>	<u>-</u>	<u>201,644</u>

16. Related party balances

At the year ended 31st December 2009 the charity had a balance held within trade creditors of £98,819 (2008: £55,999 held with accruals) in relation to the amounts due to the University of Gloucestershire for administrative expenses and salary recharges.

During the year the total amount recharged from the University of Gloucestershire to the charity amounted to £355,541 (2008: £145,174).

**THE ENVIRONMENTAL ASSOCIATION FOR
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(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2009

(continued)

17. Analysis of charitable funds

a) Analysis of unrestricted fund movements

	Balance at 1st January 2009 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31st December 2009 £
General fund	156,897	329,148	(290,178)	-	195,867

b) Analysis of restricted fund movements

	Balance at 1st January 2009 £	Incoming Resources £	Resources expended £	Transfers £	Fund at 31st December 2009 £
Grants for projects	5,682	308,589	(308,494)	-	5,777
Training workshops	-	10,849	(10,849)	-	-
Products and services	-	42,000	(42,000)	-	-
	5,682	361,438	(361,343)	-	5,777

Purpose of Restricted Funds:-

Grants for Projects – This represents externally funded projects – Sustainable Procurement; CaSPr; Promoting Poverty Aware Procurement on Campus; Scottish Climate Change Declaration; Universities that Count and Sustainable ICT – 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.

Training Workshops – This represents EAUC training events in Scotland, as part of the CaSPr 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 Universities that Count 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.