

# Annual Report 2022



**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 the University of Worcester, EAUC Educational Member and [Finalist of the 2022 UK & Ireland Green Gown Awards](#)



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## Company Information

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### Charity Information

EAUC - The Environmental Association for Universities and Colleges  
Registered Charity number 1106172  
Registered Company number 05183502  
(England and Wales)

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### Company Secretary

F L Goodwin

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### Registered Address

EAUC  
PO Box 3284  
Gloucester  
Gloucestershire  
GL1 9HL

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### Auditors

J W Hinks LLP  
Chartered Accountants & Statutory Auditors  
19 Highfield Road  
Edgbaston  
Birmingham  
B15 3BJ

### Senior Statutory Auditor

James Cruse ACA, FCCA

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### Banker

The Co-operative Bank  
PO Box 250  
Delf House  
Southway

# Chief Executive & Chair's Message

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Arguably 2022 was the first year since the pandemic we were able to operate 'as usual', despite continuing to see changes across our sector as we better understand the long term impacts of Coronavirus.

The dialogue surrounding the sustainability agenda is changing too. Increasingly it's recognised as an opportunity for post-pandemic recovery and for national economic prosperity as well as for global environmental regeneration and social justice. But we face stark challenges – IPCC reports highlight the urgency and scale at which we need to change across all aspects of society. The tertiary education sector has long recognised this. EAUC membership retention remains high at 95% and this year we welcomed 33 new members, mostly from colleges in England continuing a trend from last year.

This report outlines the breadth of work delivered by EAUC across 2022 to support our members, either directly through projects, programmes, events, training, communities of practice, regular communications, resources and support, or indirectly through the policy and advocacy work we do with sector stakeholders, working to create a more enabling environment for sustainability action. We welcomed the Department for Education's first sustainability and climate change strategy and continue to work in collaboration with others across the sector to support the mainstreaming of ambitious and impactful. sustainability action. There's a lot to celebrate. Highlights this year have included:

- working alongside the Queen's Platinum Jubilee Challenge and the Royal Anniversary Trust to develop a standardised carbon emissions framework
- the continued work delivered by EAUC Scotland to accelerate action and leadership in order to respond to the climate emergency
- the innovative work being delivered by the Carbon Coalition alongside a pilot project to create carbon credits using university and college land
- Bringing together our members in our first face-to-face conference since 2019

We thank our funders for enabling much of this work: the Department for Education, the Scottish Funding Council, the Environment Agency's natural environment investment readiness fund (NEIRF) and the UN Environment Programme as well as our Green Gown Award and annual conference sponsors.


We also saw the departure of our CEO, Iain Patton, after over 17 years in the role. Our thanks and best wishes go to Iain in his future endeavours. Our thanks also go to deputy CEO, Fiona Goodwin, who stepped into an interim CEO role whilst we undertook the recruitment process for a permanent replacement. Charlotte Bonner joined us in February 2023 and is leading on developing a new strategy for the organisation.

There is still much to do and we want to ensure our new strategy both drives and supports the tertiary education sector to achieve what it's capable of: equipping learners for their futures and shaping society for the better. We look forward to working with our members, fellows, strategic partners, funders and broader stakeholders to both develop and deliver this work.

We know that EAUC's success is dependent on the communities, networks that we're a part of and convene. As always, thank you for your continued commitment and support.



**Charlotte Bonner, Chief Executive**



**Professor James Longhurst, Chair**

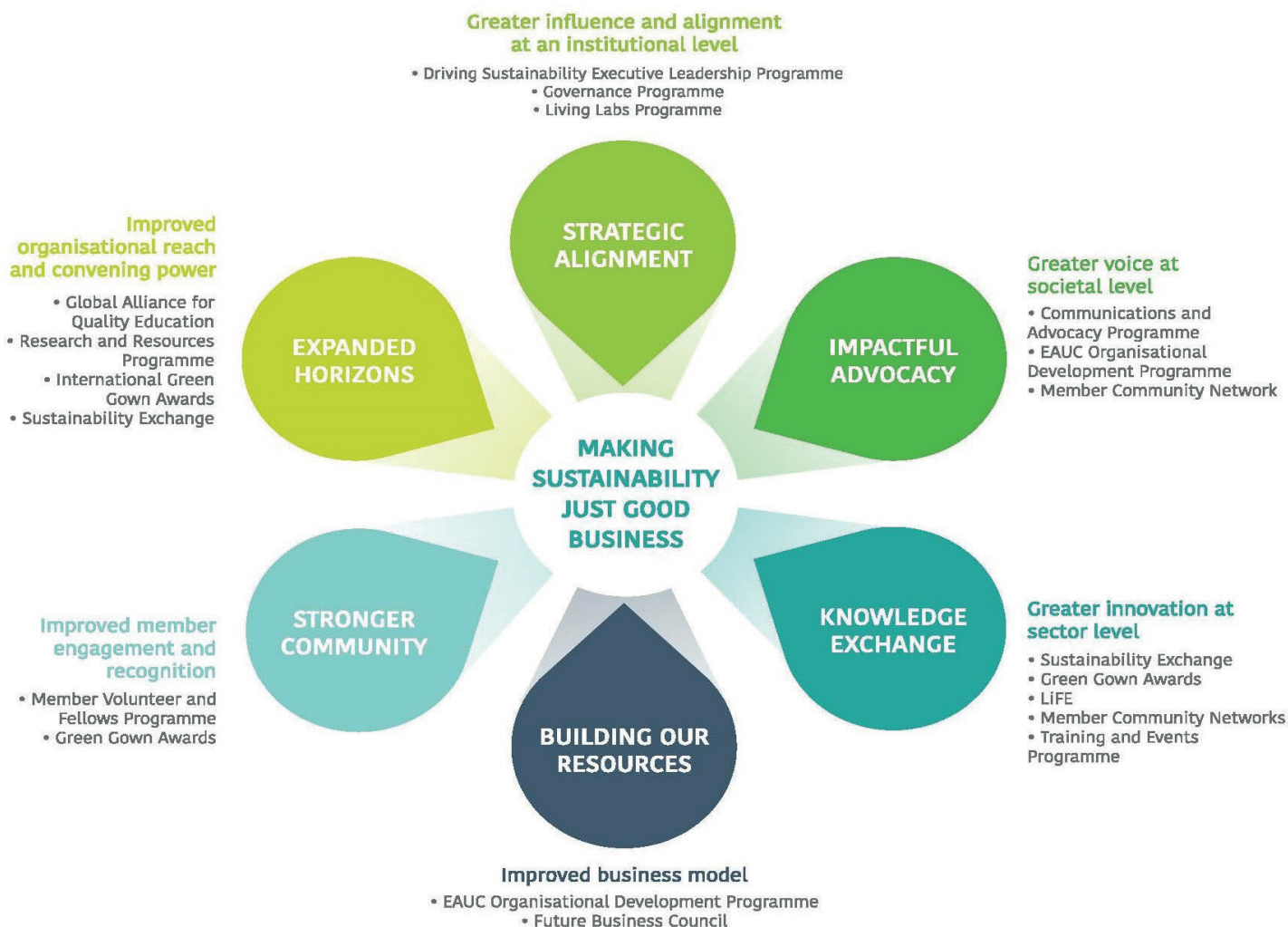
# EAUC: Our Strategy

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

Launched in 2017, our 2017-2021 strategy aimed to offer the necessary support for the challenges institutions face today. We created six goals to underpin the structure and following member's feedback we have undertaken numerous activities to support each one. We will be developing our next strategy during 2023 as well as developing our approach to equity, diversity and inclusion.

## OUR STRATEGY 2017 - 2021





# Our Members

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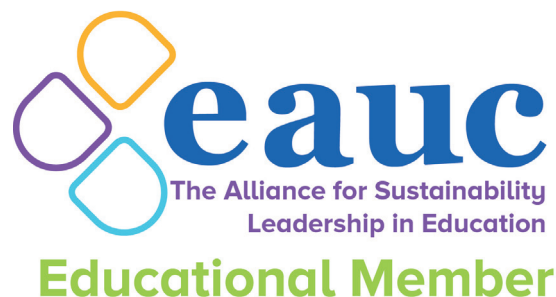
We are proud to convene and support organisations committed to advancing sustainability in and through education.

## EDUCATIONAL MEMBERS IN 2022

**261** Institutions Represented

**95%** Retention Rate

**33** New Members



## COMPANY MEMBERS IN 2022

**11** Companies Represented:  
4 Company Members  
5 Company Affiliates  
2 Company Partners

**90%** Retention Rate



## STRATEGIC PARTNERS IN 2022

As a Member organisation, we actively seek out strategic partners who can help us do more for our university and college members.

In 2022, our network included 196 Strategic Partners, joining together the leading sustainability and education organisations across the UK and Ireland, and around the world.

**196** Strategic Partners

# Scotland Focus

## EAUC Scotland Programme Year 3: April 2022 - March 2023



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

621 attendees joined 33 EAUC-Scotland events

24% increase in educational contacts vs 2020

Delivered Carbon Literacy Training to 58 participants

3 new SDG Accord signatories

3 new Race to Zero for Universities and Colleges signatories

### Skills, Knowledge & Data

Published 2020/21 FHE, FE and HE sector reports for PBCCD Reporting

Expanded the Public Bodies Reporting Peer Review to 19 institutions

Supported APUC's Supply Chain Climate & Ecological Emergency Strategy 2022 - 2030 development

96% of event attendees believe EAUC Scotland is helping them develop their skills and knowledge

### Partnerships and Collaborations

Engaged with 91 non-FHE organisations through events or engagement calls

90 non-Scottish FHE attendees at EAUC Scotland events

Directly engaged with 8 partner network steering/working groups

### Teaching, Research and Engagement

4 Education for Sustainability & Community Engagement TSNs held

Delivered second Realigning Curricula for the Future event series

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

3 education-related consultation responses submitted

### Supporting Wider Stakeholders

Supported SFC in the development of the Net Zero Framework and quarterly environmental policy briefings

EAUC Scotland provided feedback in the development of Scottish Government's inseting and offsetting guidance to public bodies

EAUC Scotland took part one awards panel



## Timeline of Key Project Outputs

- Summer 2022**
- Public Bodies Climate Change Duties Overview Report published and provided individual feedback to 17 institutions
  - Supported Kickstarter Placement within EAUC and EAUC Scotland
  - SFC funding bid process started with regional and online workshops for sector input
- Autumn 2022**
- Development and launch of the Introducing Action for Sustainability e-learning course with CDN and LFSS for all Scottish college staff
  - Published Saving Energy - a Guide for the FHE Sector
  - Public Bodies Climate Change Duties Reporting Peer Review Session
  - Delivery of Autumn TSN series
- Winter 2022**
- Launch of second Realigning Curricula for the Future event series
  - Reviewed the Key Principles of the Net Zero Carbon Public Sector Buildings Standard for Existing Buildings (led by Scottish Futures Trust)
  - Ongoing development of QAA Collaborative Enhancement Project with partners (completion June 2023)
- Spring 2023**
- Continued delivery of Carbon Literacy Training
  - Submitted funding bid to SFC to continue EAUC Scotland activities
  - EAUC Scotland Step-Change for Sustainability Conference held at TIC, University of Strathclyde
  - Published Business Travel Guide for the FHE Sector
  - Annual Survey of FHE Contacts, AGM and EAUC Scotland 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 continued its pilot shared-services framework to increase sustainability staffing capacity within each of the college partners. The pilot has been very impactful to date, with an estimated return on investment of 1:4 in its first year through achieved outputs including development of college sustainability strategies, successful pre-capital and capital funding applications and emissions reporting submissions. Later this year EAUC Scotland will be scoping the potential to expand the model more widely in the sector.

### Spotlight on: Business Travel Guide for the FHE Sector

In February 2023, EAUC Scotland published its Business Travel Guide for the Further and Higher Education Sector. The guide highlights the Scottish policy and social drivers for addressing business travel emissions, and showcases best practice in strategies, reporting and reduction activities.

The guide aims to inform institutions of policy expectations; provide inspiration and suggested actions to take forward; and signpost colleges and universities towards further resources. It achieves this through featuring a range of best practice case studies, an in-depth action plan section and significant section on Equality, Diversity and Inclusion. It also includes a thorough discussion on each travel mode and how an institution might take this information to significantly reduce their business travel emissions.

Designed for the Further and Higher Education sector



2023



# 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.

### STANDARDISED CARBON EMISSIONS FRAMEWORK

The standardised carbon emissions framework (SCEF) for the further (FE) and higher education (HE) launched in 23rd January 2023. Funded by the Department for Education and developed by EAUC, in consultation with the Platinum Queen Jubilee Challenge participants (21 higher and further education institutes from across the UK) and key sector bodies such as UUK, AoC, BUFDG, AUDE, GuildHE, HESA.

A consistent approach is required for the sector to enable peer-to-peer comparisons as well as transparency for staff and students. The SCEF brings good practice and guidance, develops a fuller understanding of how institutions contribute to the climate emergency and enables them to take action. The Department for Education (DfE) is expecting institutions will start reporting their carbon emissions by 2024-2025 academic year.

The framework is based on the Greenhouse Gas (GHG) Protocol, which includes an interpretation of Scopes 1, 2 and 3 for what this means to an institution with a plain English interpretation. There are 3 different reporting levels (Beginner, Intermediate and Advanced) based on the maturity of data sets and boundaries.

Find out more [here](#).

### NEIRF – UNIVERSITIES AND COLLEGES LAND FOR CARBON

The Universities and Colleges Land for Carbon project utilises institutions' land to create Woodland Carbon Credits (WCC). A verified government-backed credits to help them achieve their net-zero targets through carbon sequestration. Receiving funding from the Environment Agency's Natural Environment Investment Ready Fund (NEIRF) this will develop a standardised framework in order to create a simple and cost-effective solution for institutions.

Students and staff will be involved in providing vital skills for collecting and monitoring data and to support the green economy, maximising their learning potential and utilising academic and scientific expertise to ensure best practise for the wider sector.

Find out more [here](#).



STANDARDISED CARBON  
EMISSIONS FRAMEWORK

Delivered by



NATURAL  
ENVIRONMENT  
INVESTMENT  
READINESS  
FUND



# 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

- We worked closely with the Department for Education to support the implementation of their [Sustainability and Climate Change Strategy](#). We sit on a variety of steering groups to ensure the voice of further and higher education are heard.
- We continued expanding the partnership of the [Race to Zero for Universities & Colleges](#), welcoming more signatories throughout the year.
- We welcomed more signatories to the [SDG Accord](#), widening the global network of institutions.



Department  
for Education



Department  
for Environment  
Food & Rural Affairs

### CONSULTATIONS

During 2022 EAUC responded to the following:

- Department for Environment, Food and Rural Affairs (DEFRA) proposals to ban commonly littered Single Use Plastic items in England
- Advance HE professional standards framework review
- Office for National Statistics (ONS) Defining and Measuring Green Jobs
- EAUC also lead the joint response with AUDE, UUK, GuildHE and AoC to the Department for Business, Energy and Industrial Strategy (BEIS) Net Zero Review

EAUC Scotland responded to a further 5 consultations.

Discover more [here](#).

 **AdvanceHE**



Office for  
National Statistics



Department for  
Business, Energy  
& Industrial Strategy

# 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.



### WEBSITE METRICS

34K NEW  
SITE USERS

9K AVERAGE  
MONTHLY NEW  
SITE USERS

26K AVERAGE  
MONTHLY PAGE  
VIEWS

104K TOTAL  
PAGE VIEWS



### WEBSITE METRICS

33K NEW  
SITE USERS

8K AVERAGE  
MONTHLY NEW  
SITE USERS

16K AVERAGE  
MONTHLY PAGE  
VIEWS

64K TOTAL  
PAGE VIEWS



Green Gown Awards  
International

6 CATEGORIES

56 FINALISTS

9 WINNERS

19 COUNTRIES

110k Twitter Impressions in 2022  
92k Website Page Views in 2022

## ANNUAL CONFERENCE

Our first face to face annual conference since 2019, 'Conversations on Climate Action' took place at the University of Loughborough in November 2022.

We welcomed over 200 delegates from over 80 institutions, in addition to the sponsors and exhibitors. 93% of delegates said the event experience was either Excellent or Good, and we had positive feedback on all sessions.

We wanted the focus to steer us all towards greater interaction and networking, with longer 'Conversation' sessions wherein delegates had time to discuss and learn from one another; this was extremely well received therefore we will repeat this format at our next annual conference at the University of Bath in June 2023.

"Great conference, a real morale boost and fantastic for networking and discussing common problems and sharing solutions."

## CARBON LITERACY TRAINING

We started our Carbon Literacy Training (CLT) offer in January 2021, which has since gone from strength to strength. All 11 training courses in 2022 were fully booked, with 2 bespoke training sessions

Overall, we trained over 250 learners in over 80 institutions in 2022. We hope to see the Carbon Literacy offer continue to grow in 2023 with a senior leadership offer.

We are also proud that we are a Platinum Carbon Literate Organisation with all of our staff trained as well as having 6 team members trained to deliver the CLT.

Carbon Literate  
Organisation  
Platinum





# 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

The Carbon Coalition is an offsetting initiative for the education sector. Following the successful pilot we have worked with London Universities Purchasing Consortia (LUPC) and The Energy Consortia (TEC) to develop a procurement framework.

We will be launching the new framework in June 2023 and institutions will have 2 windows throughout the year to process - in July and November so they cross over academic years.

We are also working closely with UKRI, the Wellcome Trust, Scottish Government and the Woodland Carbon Code to ensure best practice is supported across the sector and ensure institutions have the information that they need to ensure the best options are used for carbon sequestration. Find out more [here](#).



### SUSTAINABILITY LEADERSHIP SCORECARD

The Sustainability Leadership Scorecard (SLS), in partnership with AUDE, was re-launched in 2022. The portal is easy for institutions to use and collaborate with colleagues to develop their self-assessment and develop an action plan.

The SDG mapping within the SLS continues to be accepted as evidence in Goal 17 for the Times Impact Rankings.

We will be resuming our annual report in 2023. Find out more [here](#).



### SUMS & EAUC SUSTAINABILITY CONSULTANCY

In 2022, we launched a new sustainability consultancy service, in partnership with SUMS Consultancy.

We are pleased that we have 11 of our Fellows as our Associate Consultants. We are pleased to be able to offer the sector excellent quality and affordable services to the education sector. It really is using the expertise we have in the sector, for the sector. Find out more [here](#).



# 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

### MEMBER NETWORKS

The EAUC is committed to our Members' ability to exchange ideas, skills and experience. To encourage more specialist learning and information sharing, we operate numerous Communities of Practice (CoP) groups that support focused and efficient networking among Members.

In 2022, we set up two new networks for Members:

- Sustainability Communications Community of Practice
- Climate Risk Community of Practice

### MEMBER FEEDBACK FROM EAUC NETWORKING

"I think it's really helpful to have opportunities for discussion like this - just carving out a bit of time for questions and discussion makes a difference. We're all often in the same boat but it can be easy to try to just get on with it, when others may have some wisdom to share. I don't always have experience of some things being discussed but I can always take it back to my colleagues to flag things"

"Really enjoyed today's session and brilliant external speaker"

"Very useful to see how everyone else is approaching this and hearing from everyone regarding barriers and successes was great"



# Goal 6: Expanded Horizons



## IMPROVED ORGANISATIONAL REACH

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

### SDG ACCORD

We are proud to have presented our annual SDG Accord report to the United Nations High-Level Political Forum on Sustainable Development in July 2022. This was as part of the Higher Education Sustainability Initiative (HESI) day. With 102 signatories contributing, the annual report provides an in-depth review of the SDGs and raises the profile of the university and college sector in this global space. Find out more [here](#).

The SDG Accord

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

1895

Individual  
Signatories

62

Students' Union  
Signatories

331

Institutional  
Signatories

### RACE TO ZERO FOR UNIVERSITIES AND COLLEGES

We continue to welcome new signatories to the Race to Zero, which is the official partner to the overarching Race to Zero campaign. This shows the impact that the education sector has on a global scale in meeting net-zero targets as soon as possible. EAUC provide the secretariat for this. Find out more [here](#).



1150

Institutions  
Involved

528

Institutions  
Committed

10,915,392

Students  
Represented

YEA! Global Summit  
5th July 2022

YEA!  
youth & education  
alliance

UN  
environment  
programme | 50  
1972-2022

eauc  
The Alliance for Sustainability  
Leadership in Education



### YEA! GLOBAL SUMMIT

We delivered, in partnership with YEA!, United Nations Environment Programme and Tongji University, a global summit in July 2022. This brought together those institutions across the world who have committed to the SDG Accord, signed up to the Race to Zero or have been finalists in the International Green Gown Awards. By bringing together nearly 900 delegates we inspired and shared best practice from leading institutions globally.

# Carbon Report

It is our aim to minimise our carbon footprint as much as possible, however as it happens with any other organisation, we still have a carbon footprint. We used the Carbon Coalition to offset 88 tonnes in 2022.



## 2022 RESULTS

For the first time we have included our supply chain emissions using the [HESCET tool](#), which is now also available for our FE members to use. This means our carbon footprint has increased by 2414% and is now 88 tonnes for the 2022 period, with our supply chain accounting for 88%.

The carbon footprint of our supply chain is 77.6 tonnes. Along with our supply chain we also include water (0.18 tonnes) and business travel (1.4 tonnes) so our overall Scope 3 emissions are 79 tonnes. Our Scope 2 emissions (purchased electricity, heating and lighting) is 8.9 tonnes. We do not have any Scope 1 emissions and no other areas of Scope 3.

As we are a home-based organisation we have to estimate our electricity, heating and lighting. We have used this using the latest guidance on home-working from [Sustainable Scotland Network Reporting Guidance](#) to calculate our staff's electricity and heating usage based on hours worked from home. However, this does not include water so we have estimated these using average figures for the number of staff we have using Defra conversion factors. With this more granular calculation our Scope 2 emissions have increased by 207%.

Our staff full time equivalent (FTE) increased from 9.71 to 11.18. Our average carbon emissions per FTE is 7.869 tonnes.

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

Carbon Summary	Staff FTE	Total carbon emissions (KgCO <sub>2</sub> )	Carbon emissions per FTE (KgCO <sub>2</sub> /FTE)	Income per annum £	Carbon emissions per unit of income (KgCO <sub>2</sub> /£)
2021	9.7	3,500	360	473,663	0.01
2022	11.18	88,010	7,869	837,426	0.11
% increase/decrease	15.17%	2,414%	2,083%	76.80%	1,322%

Breakdown of our carbon	KgCO <sub>2</sub>	%
Scope 2	8,948	10%
Scope 3	79,062	89.83%
Travel	1,445	1.64%
Supply Chain	77,600	88.17%
Water	18	0.02%
<b>Total</b>	<b>88,010</b>	<b>100%</b>

# Financial Review

During the financial period of 1 January to 31 December 2022 we made an overall surplus £210,083 (2021: overall deficit of £17,443) with an unrestricted surplus of £176,708 (2021: unrestricted deficit of £29,474). Due to the easing of covid restrictions meant that we were able to resume key income generation activities such as our annual conference and the Green Gown Awards Ceremony. In 2021 we only generated £3,238 for the annual conference due to being virtual but with the return of an in-person event we generated £91,359 in 2022.

We have a total available unrestricted fund of £293,000 to carry forward into 2023. After some challenging financial years, we were able to generate a healthy surplus in 2022. Much of this will be reinvested into the reserves that were so critical to our survival during the pandemic. We'll also be able to invest in building our staff team to support a number of longstanding and new programmes for our members.

We were pleased to confirm a further 1 year funding grant from the Scottish Funding Council starting in April 2023. This allows us to continue and further develop our support and leadership in Scotland. We also received funding from the Environment Agency for the Natural Environment Investment Readiness Fund for the University and College Land for Carbon Project. This funding runs from 1 July 2022 to 31 March 2024. In 2022, we received funding from the Department for Education to develop the Standardised Carbon Emissions Framework. These resulted in an increase of 144% to our restricted income.

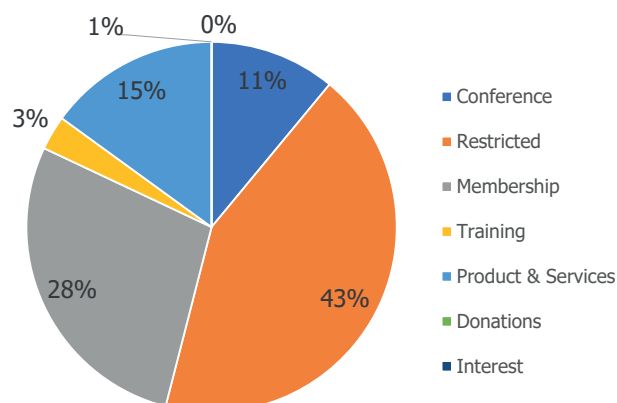
In addition to the increase in both restricted and unrestricted income we made significant savings in staff due to I A Patton reducing down to 2 days per week from January to June and left employment in June 2022 and C L Bonner starting as our new CEO in February 2023. Whilst F L Goodwin stepped up as Interim CEO during this period a saving was made on wages, with an overall 13% decrease in unrestricted expenditure. As a charity, all of our income and expenditure meet our charitable objectives.

## Future Plans - Looking to 2023

We will be using our reserves to invest in increasing our staffing capacity to deliver key new income generation activities such as the Carbon Coalition and the EAUC & SUMS sustainability consultancy partnership. Our Educational Membership remains strong with a 95% retention rate and we have already welcomed 9 new members in 2023. We are reliant upon our members to continue supporting our work and we remain dedicated in supporting our members in 2023 and beyond.

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

Where our income comes from





# Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRE 102) (effective 1 January 2019). In 2022, 3 of our Branch Trustees retired from the board and a further trustee retired due to serving their maximum term.

## Directors and Trustees

C L Bonner (CEO)	Appointed 20 February 2023
C Calder (Scotland Branch Convenor)	Appointed 31 March 2022
Professor D J Dalton (Ireland Branch Convenor)	Resigned 26 October 2022
Dr D J Duncan (Treasurer)	
Dr L A Ellis	
Professor J French (Deputy Chair)	
L Frewin	
Professor N F Glasser (Wales Branch Convenor)	Appointed 4 January 2023
L Johnson	Appointed 23 June 2022 Resigned 20 January 2023
Professor J Longhurst (Chair)	
S Lynch (Ireland Branch Convenor)	Appointed 6 March 2023
K Morgan	Resigned 16 March 2022
I A Patton (CEO)	Resigned 30 June 2022
L Rake	Appointed 23 June 2022 Resigned 11 May 2023
Professor Z Robinson	
Professor E Simmons	
P D Smith	Resigned 23 June 2022
Dr C Strong (Wales Branch Convenor)	Resigned 5 September 2022
J Wincott (Scotland Branch Convenor)	Resigned 31 March 2022
Company Secretary - F L Goodwin	

## 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:

- The provision of training events and conferences;
- The provision of advice and support in integrating environmental and sustainability good practice through discussion networks and guidance materials;

# Trustees' Report

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- The promotion of strategic partnerships within the sector;
- The promote research and dissemination of good practice through projects.

## Significant activities

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

## Public benefit - Ensuring our work delivers our aims

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

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

## The focus of our work

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

## ACHIEVEMENTS AND PERFORMANCE

### How our activities deliver public benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance on public benefit and fee charging. All of our charitable activities focus on our ability to promote, educate and research all aspects of sustainable development in order to preserve, conserve and protect the environment.

### Key achievements and successes during the period

During the year ended 31 December 2022 all of the activities undertaken by the charity continued to meet the charity's objectives.

### Principal funding sources

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

### Investment policy and objectives

As per the terms of the charity's Memorandum 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 £45,215 to cover 2 months operational costs (2021: £47,111). 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.

# Trustees' Report

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## Principal risks and uncertainties

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

### Risk - financial performance and sustainability

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

### Risk - information security

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Environmental Association for Universities and Colleges (EAUC) is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 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 2006 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 261 at 31 December 2022 (2021:237). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

A copy of the charity's Articles of Association can be found at [http://www.eauc.org.uk/eauc\\_governance](http://www.eauc.org.uk/eauc_governance).

### Recruitment and appointment of new trustees

The Educational Members will at each AGM appoint up to nine individuals to act as trustees. The Chief Executive Officer of the charity shall serve as an ex-officio trustee for so long as they are employed. Each trustee can hold office until the expiry of the fifth AGM after the AGM at which they were appointed.

The Board of Trustees have 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 charity while they continue to hold office as Branch Convenor. Branch trustees are members of the Board.



# Trustees' Report

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## 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, Mr I A 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 charity's People and Performance Sub-Committee annually reviews the salary of the CEO and provide recommendations for the Board's approval.

## Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have reviewed the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced which are reviewed by the charity's Audit sub-committee and the Board of Trustees on a quarterly basis so that the necessary steps are taken to monitor/lessen these risks. Risks were reviewed post-pandemic to assess impacts and take any necessary action.

## Fundraising

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

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

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

# Independent Auditors' Report

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## 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

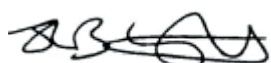
In so far as the trustees are aware:

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

## Auditors

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors on 22 June 2023 and signed on the board's behalf by:



Professor J Longhurst - Trustee

# Independent Auditors' Report

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## Opinion

We have audited the financial statements of The Environmental Association for Universities & Colleges (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic or Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our Report of the Independent Auditor thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



# Independent Auditors' Report

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## Opinions on other matter prescribed by the Companies Act 2006

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

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

## Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters 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.

## 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.

## Our responsibilities for the audit of the financial statements

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

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud.
- Reviewing minutes of meetings of those charged with governance.
- Assessing the extent of compliance with those laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

# Independent Auditors' Report

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- 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 rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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

## Use of our report

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



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

Date: 22 June 2023

# Statement of Financial Activities

## Statement of financial activities for the year ended 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
CURRENT FINANCIAL YEAR	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	341	-	341	17,241
<b>Charitable activities:</b>	5				
• Conference		91,359	-	91,359	3,238
• Projects		-	295,351	295,351	120,242
• Membership		238,712	-	238,712	211,259
• Training		25,120	4,670	29,790	24,965
• Products and services		123,044	51,754	174,798	94,590
• Other government grants		-	6,737	6,737	2,063
• Investment income	4	275	-	275	65
<b>Total income</b>		<b>478,851</b>	<b>358,512</b>	<b>837,363</b>	<b>473,663</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities:</b>	6				
• Conference		86,092	-	86,092	56,057
• Projects		18,822	318,400	337,222	144,776
• Membership		116,710	-	116,710	171,531
• Training		6,725	-	6,725	25,254
• Products and services		80,531	-	80,531	93,488
<b>Total charitable expenditure</b>		<b>308,880</b>	<b>318,400</b>	<b>627,280</b>	<b>491,106</b>
<b>NET INCOME/(EXPENDITURE)</b>		169,971	40,112	210,083	(17,443)
<b>Transfers between funds</b>	17	6,737	(6,737)	-	-
<b>Net movement in funds</b>		176,708	33,375	210,083	(17,443)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		116,292	9,968	126,260	143,703
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>293,000</b>	<b>43,343</b>	<b>336,343</b>	<b>126,260</b>



# Balance Sheet

## BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	14	102,883	-	102,883	34,311
Cash at bank		584,491	43,343	627,832	420,182
		<b>687,374</b>	<b>43,343</b>	<b>730,717</b>	<b>454,493</b>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(394,374)	-	(394,374)	(328,233)
<b>NET CURRENT ASSETS</b>		<b>293,000</b>	<b>43,343</b>	<b>336,343</b>	<b>126,260</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>293,000</b>	<b>43,343</b>	<b>336,343</b>	<b>126,260</b>
<b>NET ASSETS FUNDS</b>	17	<b>293,000</b>	<b>43,343</b>	<b>336,343</b>	<b>126,260</b>
<b>Unrestricted funds</b>				<b>293,000</b>	116,292
<b>Restricted funds</b>				<b>43,343</b>	9,968
<b>TOTAL FUNDS</b>				<b>336,343</b>	<b>126,260</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2023 and were signed on its behalf by:



D J Duncan  
Trustee

# Cash Flow Statement

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## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	207,377	(18,278)
Net cash provided by/(used in) operating activities		207,377	(18,278)
<b>Cash flows from investing activities</b>			
Interest received		275	65
Net cash provided by investing activities		275	65
<b>Change in cash and cash equivalents in the reporting period</b>		<b>207,652</b>	<b>(18,213)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>420,182</b>	<b>438,395</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>627,834</b>	<b>420,182</b>

# Notes to the Cash Flow Statement

## 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	210,083	(17,443)
Adjustments for:		
Interest received	(275)	(65)
(Increase)/decrease in debtors	(68,572)	10,303
Increase/(decrease) in creditors	66,141	(11,073)
<b>Net cash provided by/(used in) operations</b>	<b>207,377</b>	<b>(18,278)</b>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
<b>Net cash</b>			
Cash at bank	420,182	207,652	627,834
<b>Total</b>	<b>420,182</b>	<b>207,652</b>	<b>627,834</b>

## 1. ACCOUNTING POLICIES

### BASIS OF PREPARING THE FINANCIAL STATEMENTS

#### General information

The Environmental Association for Universities and Colleges (EAUC) is a charitable incorporated in England and Wales. The EAUC's registered office is EAUC, PO Box 3284, Gloucester, Gloucestershire, GL1 9HL.

#### Accounting convention

The financial statements of EAUC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the Charities Act 2011. The financial statements have been prepared using the historic cost convention and are presented in sterling which is the functional currency of EAUC, rounded to the nearest £1. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

# Notes to the Financial Statements

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## 1. ACCOUNTING POLICIES - continued

### Company Status

EAUC is a company limited by guarantee. The members of the charitable company are universities, colleges or learning and skills sector providers referred to as Educational Members who subscribe to the EAUC and which totalled 261 as at 31 December 2022 (2021: 237). In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per full member of the charity.

### Going concern

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

### Income

All income is recognised in the Statement of Financial Activities once EAUC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received. Membership and other income received in advance is deferred until the criteria for income recognition are met. Income from government and other grants is recognised when EAUC has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by EAUC which is normally upon notification of the interest paid or payable by the bank.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing EAUC to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. It is categorised under the following headings:

- Expenditure on charitable activities.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Support costs are those functions that assist with the work of EAUC but do not directly represent charitable activities undertaken by EAUC. Support costs include office costs, finance, personnel, payroll and other administrative costs which support EAUC's projects, programmes and activities. Governance costs represent costs incurred in connection with compliance and constitutional and statutory requirements.

### Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on the basis designed to reflect the use of the resource. These costs have been allocated between the categories of expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8 to the financial statements.



# Notes to the Financial Statements

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## 1. ACCOUNTING POLICIES - continued

### Tangible fixed assets

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

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

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

### Taxation

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

### 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.

### Operating leases

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

### Employee benefits

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

### Provisions

Provisions are recognised when EAUC has a legal or constructive present obligation as a result of a past event, it is probable that EAUC will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it relates.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives OF EAUC at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within EAUC's objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

# Notes to the Financial Statements

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## **Pensions costs and other post-retirement benefits**

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

## **FINANCIAL INSTRUMENTS**

Financial instruments are recognised in EAUC's Balance Sheet when EAUC becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### **Basic financial assets**

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

### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost using the effective interest rate method. Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### **Derecognition of financial liabilities**

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

## **2. CRITICAL ACCOUNTING JUDGEMENT AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

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

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

# Notes to the Financial Statements

## 3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and gifts	341	17,241

## 4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	275	65

## 5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Conference and sponsorship fees	Conference	91,359	3,238
Grants receivable	Projects	295,351	120,242
Education and company membership fees	Membership	238,712	211,259
Training fees	Training	29,790	24,965
Products and services fees	Products and services	174,798	94,590
Grants receivable	Other Government grants	6,737	2,063
		<b>836,747</b>	<b>456,357</b>

### Grants received, including in the above, are as follows:

	2022	2021
	£	£
Accelerating Action and Leadership (SFC) grant	177,636	120,242
Coronavirus Job Retention Scheme grant	-	2,063
Department for Education grant	91,826	-
Natural Environment Investment Readiness Fund grant	25,889	-
Kickstarter grant	6,737	-
	<b>302,088</b>	<b>122,305</b>

# Notes to the Financial Statements

## 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support Costs (see note 8)	Totals
	£	£	£
Conference	57,856	28,236	86,092
Projects	318,400	18,822	337,222
Membership	-	116,710	116,710
Training	1,074	5,651	6,725
Products and services	61,708	18,823	80,531
	<b>439,038</b>	<b>188,242</b>	<b>627,280</b>

## 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	<b>256,016</b>	176,840
Conference expenses	<b>57,856</b>	4,639
Project expenses	<b>62,384</b>	9,578
Training expenses	<b>1,074</b>	4,964
Products and services expenses	<b>61,708</b>	49,701
	<b>439,038</b>	<b>245,722</b>

## 8. SUPPORT COSTS

	Support Costs	Governance Costs	Totals
	£	£	£
Conference	26,148	2,088	28,236
Projects	17,430	1,392	18,822
Membership	108,078	8,632	116,710
Training	5,233	418	5,651
Products and services	17,431	1,392	18,823
	<b>174,320</b>	<b>13,922</b>	<b>188,242</b>

### Basis of allocation - support costs

	2022	2021
Staff costs	<b>Staff time</b>	Staff time
Travel and subsistence	<b>Staff time and actual</b>	Staff time and actual
Marketing and printing	<b>Staff time and actual</b>	Staff time and actual
Website and computer costs	<b>Staff time and actual</b>	Staff time and actual
Insurance costs	<b>Staff time and actual</b>	Staff time and actual
Bank charges	<b>Staff time</b>	Staff time
Sundry and office expenses	<b>Staff time</b>	Staff time



# Notes to the Financial Statements

## 8. SUPPORT COSTS continued

### Basis of allocation - governance costs

	<b>2022</b>	2021
Audit fee	<b>Actual</b>	Actual
Legal and professional	<b>Actual</b>	Actual
Sundry and office expenses	<b>Actual</b>	Actual

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

### Support costs

	Conference	Projects	Membership	
	£	£	£	
Wages	15,935	10,623	65,864	
Social security	2,688	1,792	11,111	
Pensions	3,462	2,308	14,311	
Travel and subsistence	838	558	3,462	
Marketing and printing	307	204	1,268	
Website and computer costs	504	336	2,083	
Insurance costs	1,676	1,117	6,928	
Bank charges	138	92	570	
Sundry and office expenses	600	400	2,481	
	<b>26,148</b>	<b>17,430</b>	<b>108,078</b>	
	Training	Products and services	<b>2022</b>	2021
	£	£	<b>Total activities</b>	Total activities
			<b>£</b>	
Wages	3,188	10,623	<b>106,233</b>	150,514
Social security	538	1,792	<b>17,921</b>	13,600
Pensions	694	2,307	<b>23,083</b>	20,464
Travel and subsistence	168	558	<b>5,584</b>	1,476
Marketing and printing	61	205	<b>2,045</b>	1,605
Website and computer costs	101	336	<b>3,360</b>	4,311
Insurance costs	335	1,117	<b>11,173</b>	13,666
Bank charges	28	92	<b>920</b>	1,493
Sundry and office expenses	120	400	<b>4,001</b>	14,864
	<b>5,233</b>	<b>17,431</b>	<b>174,320</b>	<b>221,993</b>

# Notes to the Financial Statements

## Governance costs

	Conference	Projects	Membership	
	£	£	£	
Wages	-	-	-	
Social security	-	-	-	
Pensions	-	-	-	
Auditors' remuneration	720	480	2,976	
Legal and professional	997	665	4,122	
Travel and subsistence	371	247	1,534	
	<b>2,088</b>	<b>1,392</b>	<b>8,632</b>	
	Training	Products and services	<b>2022 Total activities</b>	2021 Total activities
	£	£	£	
Wages	-	-	-	10,373
Social security	-	-	-	996
Pensions	-	-	-	1,297
Auditors' remuneration	144	480	<b>4,800</b>	4,650
Legal and professional	199	665	<b>6,648</b>	6,075
Travel and subsistence	75	247	<b>2,474</b>	-
	<b>418</b>	<b>1,392</b>	<b>13,922</b>	<b>23,391</b>

## 9. NET INCOME/(EXPENDITURE)

<b>Net income/(expenditure) is stated after charging/(crediting):</b>	<b>2022</b>	2021
	<b>£</b>	£
Auditors' remuneration	<b>4,800</b>	4,650
Operating lease charges	<b>2,940</b>	9,355

## 10. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2022 I A Patton served as an employee and trustee of EAUC from 1 January 2022 to 30 June 2022 (2021: 1 January 2021 to 31 December 2021). During the year ended 31 December 2022 I A Patton received remuneration amounting to £14,546 until 30 June 2022 (2021: £63,300). This was paid directly by EAUC. This amount was payable for their staff role and not in respect of the services provided as a trustee. I A Patton also participated in the EAUC's pension scheme and during the year ended 31 December 2022 employer pension contributions amounted to £1,818 until 30 June 2022 (2021: £7,912).

During the year ended 31 December 2022, Think EJ Ltd received £4,998 in consultancy fees (2021: £nil). Dr L A Ellis, a Trustee of EAUC is also a director of Think EJ Ltd.

### Trustees' expenses

During the year ended 31 December 2022 a total of £438, (2021: £nil) was reimbursed to 2 trustees (2021: nil trustees) for directly incurred travel expenses.

# Notes to the Financial Statements

## 11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	326,460	308,688
Social security costs	33,307	25,500
Other pension costs	43,486	39,896
	<b>403,253</b>	<b>374,084</b>

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

	2022	2021
Permanent staff	7	8
Temporary staff	7	4
	<b>14</b>	<b>12</b>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,000 - £70,000	-	1

## 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,204	12,037	17,241
<b>Charitable activities:</b>			
• Conference	(617)	3,855	3,238
• Projects	-	120,242	120,242
• Membership	211,259	-	211,259
• Training	18,440	6,525	24,965
• Products and services	92,677	1,913	94,590
• Other government grants	-	2,063	2,063
• Investment income	65	-	65
<b>Total income</b>	<b>327,028</b>	<b>146,635</b>	<b>473,663</b>

# Notes to the Financial Statements

## 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds
<b>EXPENDITURE ON</b>			
<b>Charitable activities:</b>			
• Conference	55,693	364	56,057
• Projects	24,534	120,242	144,776
• Membership	171,531	-	171,531
• Training	24,234	1,020	25,254
• Products and services	80,510	12,978	93,488
<b>Total charitable expenditure</b>	<b>356,502</b>	<b>134,604</b>	<b>491,106</b>
<b>NET INCOME/(EXPENDITURE)</b>	(29,474)	12,031	(17,433)
<b>Transfers between funds</b>	2,063	(2,063)	-
<b>Net movement in funds</b>	(27,411)	9,968	(17,443)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	143,703	-	143,703
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>116,292</b>	<b>9,968</b>	<b>126,260</b>

## 13. TANGIBLE FIXED ASSETS

	Plant and equipment	Computer equipment	Totals
	£	£	£
<b>COST</b>			
At 1 January 2022 and 31 December 2022	1,000	2,581	3,581
<b>DEPRECIATION</b>			
At 1 January 2022 and 31 December 2022	1,000	2,581	3,581
<b>NET BOOK VALUE</b>			
At 31 December 2022	-	-	-
At 31 December 2021	-	-	-

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	<b>53,052</b>	33,701
Prepayment and accrued income	<b>49,831</b>	610
	<b>102,883</b>	<b>34,311</b>



# Notes to the Financial Statements

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	<b>53,687</b>	5,169
Social security and other taxes	<b>8,395</b>	6,358
VAT	<b>16,348</b>	10,395
Other creditors	<b>5,522</b>	4,621
Accruals and deferred income	<b>310,422</b>	301,690
	<b>394,374</b>	<b>328,233</b>

### Deferred income

Deferred income is included in the financial statements as follows:

	£
Deferred income at 1 January 2022	<b>281,667</b>
Deferred during the year	<b>276,930</b>
Amounts released from previous years	<b>(281,667)</b>
Deferred income at 31 December 2022	<b>276,930</b>

Deferred income is comprised of the following items:

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Conference income received in advance	<b>6,300</b>	5,505
Membership income received in advance	<b>192,182</b>	167,093
Training income received in advance	<b>7,780</b>	17,710
Products and services income received in advance	<b>49,500</b>	20,555
	<b>255,762</b>	210,593
Grant income for projects	<b>276,930</b>	281,667
Deferred income at 31 December 2022	<b>276,930</b>	<b>281,667</b>

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

# Notes to the Financial Statements

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## RESTRICTED FUNDS

### Purpose of Restricted Funds

#### Projects

This represents externally funded projects, Catalysing Transformative Leadership for Sustainability Programme, in furtherance of our charitable objective to promote and advance the education of the public and in particular those attending or working in Universities and Colleges, in all aspects of sustainable development, and the preservation, conservation and protection of the environment. This also includes funding from the AAL programme, which aims are accelerating actions and leadership in Scotland's colleges and universities to respond to the climate emergency. Furthermore, this also represents funds generated in addition to grant funding which are restricted in their use to project expenditure.

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

#### Conference

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

#### Training

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

#### Products and Services

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

#### Other government grants

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

#### Transfers between funds

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

# Notes to the Financial Statements

## 16. LEASING AGREEMENTS

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

	<b>2022</b>	2021
	<b>£</b>	£
Within one year	<b>2,940</b>	2,940
Between one and five years	<b>4,655</b>	7,595
	<b>7,595</b>	10,535

## 17. MOVEMENT IN FUNDS

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

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

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

# Notes to the Financial Statements

## 17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds	AT 1.1.21	Net movement in funds	Transfer between funds	At 31.12.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	143,703	(29,474)	2,063	116,292
<b>Restricted funds</b>				
Conference fund	-	3,491	-	3,491
Training fund	-	5,505	-	5,505
Products and services fund	-	972	-	972
Other Government grants fund	-	2,063	(2,063)	-
	-	<b>12,031</b>	<b>(2,063)</b>	<b>9,968</b>
<b>TOTAL FUNDS</b>	<b>143,703</b>	<b>(17,443)</b>	<b>-</b>	<b>126,260</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	327,028	(356,502)	(29,474)
<b>Restricted funds</b>			
Conference fund	3,855	(364)	3,491
Projects fund	120,242	(120,242)	-
Training fund	6,525	(1,020)	5,505
Products and services fund	1,913	(941)	972
Other Government grants fund	2,063	-	2,063
Other restricted donations fund	12,037	(12,037)	-
	<b>146,635</b>	<b>(134,604)</b>	<b>12,031</b>
<b>TOTAL FUNDS</b>	<b>473,663</b>	<b>(491,106)</b>	<b>(17,443)</b>

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

	AT 1.1.21	Net movement in funds	Transfer between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	143,703	140,497	8,800	293,000
<b>Restricted funds</b>				
Conference fund	-	3,491	-	3,491
Projects fund	-	(23,049)	-	(23,049)
Training fund	-	10,175	-	10,175
Products and services fund	-	52,726	-	52,726
Other Government grants fund	-	8,800	(8,800)	-
	-	<b>52,143</b>	<b>-</b>	<b>43,343</b>
<b>TOTAL FUNDS</b>	<b>143,703</b>	<b>192,640</b>	<b>-</b>	<b>336,343</b>



# Notes to the Financial Statements

## 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>	£	£	£
General fund	805,879	(665,382)	140,497
<b>Restricted funds</b>			
Conference fund	3,855	(364)	3,491
Projects fund	415,593	(438,642)	(23,049)
Training fund	11,195	(1,020)	10,175
Products and services fund	53,667	(941)	52,726
Other Government grants fund	8,800	-	8,800
Other restricted donations fund	12,037	(12,037)	-
	<b>505,147</b>	<b>(453,004)</b>	<b>52,143</b>
<b>TOTAL FUNDS</b>	<b>1,311,026</b>	<b>(1,118,386)</b>	<b>192,640</b>

### Purpose of Unrestricted Funds

#### General fund

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

### Purpose of Restricted Funds - Projects fund

#### Projects fund

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

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

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

#### Conference fund

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

#### Training fund

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

#### Products and services fund

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

# Notes to the Financial Statements

## 17. MOVEMENT IN FUNDS - continued

### Purpose of Other Restricted Funds

#### Other government grants fund

This fund represents claims made by EAUC to HMRC under the terms of the Coronavirus Job Retention Scheme (CJRS). This fund was fully expended as at 31 December 2021.

#### Other restricted donations fund

This fund represents donations received by EAUC to be expended under specific conditions. This fund was fully expended as at 31 December 2021.

### TRANSFERS BETWEEN FUNDS

Transfers between funds as at 31 December 2022 represent movements between EAUC's General fund and certain individual restricted funds.

## 18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charge to income and expenditure in respect of defined contribution schemes was £43,486 (2021: £39,986).

## 19. RELATED PARTY DISCLOSURES

There were no disclosable related party transactions during the years ended 31 December 2021 and 31 December 2022 other than trustee's remuneration and expenses as disclosed in note 10 to the financial statements.

## 20. POST BALANCE SHEET EVENTS

### C L Bonner

On 20 February 2023 C L Bonner was recruited as the charity's new Chief Executive Officer and was appointed as a trustee of the charity.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	341	17,241
<b>Investment income</b>		
Bank interest receivable	275	65
<b>Charitable activities</b>		
Grants receivable	302,088	122,305
Conference and sponsorship fees	91,359	3,238
Educational and company membership fees	238,712	211,259
Training fees	29,790	24,965
Products and services fees	174,798	94,590
	<b>836,747</b>	<b>456,357</b>
<b>Total incoming resources</b>	<b>837,363</b>	<b>473,663</b>

# Notes to the Financial Statements

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022 - continued

	2022	2021
	£	£
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	<b>220,227</b>	147,801
Social security	<b>15,386</b>	10,904
Pensions	<b>20,403</b>	18,135
Conference expenses	<b>57,856</b>	4,639
Training expenses	<b>1,074</b>	4,964
Products and services expenses	<b>61,708</b>	49,701
	<b>439,038</b>	245,722
<b>Support costs</b>		
Wages	<b>106,233</b>	150,514
Social security	<b>17,921</b>	13,600
Pensions	<b>23,083</b>	20,464
Travel and subsistence	<b>5,584</b>	1,476
Marketing and printing	<b>2,045</b>	1,605
Website and computer costs	<b>3,360</b>	4,311
Insurance costs	<b>11,173</b>	13,666
Bank charges	<b>920</b>	1,493
Sundry and office expenses	<b>4,001</b>	14,864
	<b>174,320</b>	221,993
<b>Governance costs</b>		
Wages	-	10,373
Social security	-	996
Pensions	-	1,297
Auditors remuneration	<b>4,800</b>	4,650
Legal and professional	<b>6,648</b>	6,075
Travel and subsistence	<b>2,474</b>	-
	<b>13,922</b>	23,391
Total resources expended	<b>627,280</b>	491,106
<b>Net income/(expenditure)</b>	<b>210,083</b>	(17,443)



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

## GET IN TOUCH



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