



**ASSOCIATION EUROPEAN CONSORTIUM FOR  
ACCREDITATION  
IN HIGHER EDUCATION (ECA)**

**The Hague – The Netherlands**

**Annual Report 2017**

## **Annual Report 1 January 2017 - 31 December 2017**

### **Annual accounts**

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**1. Balance sheet as at 31 December 2017**  
(after appropriation of net result)

	<u>31 December 2017</u>	<u>31 December 2016</u>
	€	€
<i>Currents assets</i>		
Accounts receivable	8.000	-
Other current assets:	2.317	2.317
Cash at bank	<u>136.524</u>	<u>100.920</u>
	146.841	103.237
<b>Total assets</b>	<b><u><u>146.841</u></u></b>	<b><u><u>103.237</u></u></b>
<i>Equity</i>	126.975	93.100
<i>Current liabilities</i>		
Accounts Payable	2.976	2.317
Current accounts	4.890	3.820
Prepaid income	<u>12.000</u>	<u>4.000</u>
	19.866	10.137
<b>Total liabilities</b>	<b><u><u>146.841</u></u></b>	<b><u><u>103.237</u></u></b>

## 2. Statement of income and expenditure 2017

	Actual 2017	Budget 2017	Actual 2016
	€	€	€
<b>Fixed Income</b>			
Contribution members	70.000	68.000	66.000
Contribution observers	4.000	4.000	4.000
<b>Total income</b>	<u>74.000</u>	<u>72.000</u>	<u>70.000</u>
<b>Services &amp; Project Income</b>			
Cequint fees	8.000	4.400	3.200
Training fees	14.500	9.000	12.085
Fair project income	3.328	500	-
Calohee project income	368	500	-
Euro PS project income	-	-	12.000
<b>Total Services Income</b>	<u>26.196</u>	<u>14.400</u>	<u>27.285</u>
<b>Total Revenues</b>	<u><b>100.196</b></u>	<u><b>86.400</b></u>	<u><b>97.285</b></u>
	Actual 2017	Budget 2017	Actual 2016
	€	€	€
<b>Fixed Expenses</b>			
Coordination costs	35.385	35.385	35.000
Information and communication	1.043	8.000	3.341
Meetings Board and Working groups	2.914	2.000	936
Contributions to ECA Events	4.015	9.000	4.282
Travel expenses	4.198	5.000	4.232
Other expenses	2.514	3.000	1.908
<b>Total Fixed Expenses</b>	<u>50.069</u>	<u>62.385</u>	<u>49.699</u>
	Actual 2017	Budget 2017	Actual 2016
	€	€	€
<b>Services &amp; Project Expenses</b>			
Cequint costs	4.903	4.000	982
Training costs	9.888	9.000	11.395
Fair project costs	-	500	854
Euro PS project costs	-	-	1.360
Impea project costs	627	-	-
Equatic project costs	834	-	-
Impact project costs	-	-	25
Calohee project costs	-	500	211
<b>Total Services Expenses</b>	<u>16.252</u>	<u>14.000</u>	<u>14.827</u>
<b>Total expenses</b>	<u><b>66.321</b></u>	<u><b>76.385</b></u>	<u><b>64.526</b></u>
<b>Net result</b>	<u><b>33.875</b></u>	<u><b>10.015</b></u>	<u><b>32.759</b></u>

### 3. Summary of Significant Accounting Policies

#### a. About ECA

The Annual Report 2017 is the fourth one of the association ECA. The European Consortium for Accreditation in Higher Education (ECA) was incorporated as an association in The Hague, The Netherlands on 15 April 2014. The Annual Report 2017 covers the period from 1 January 2017 to 31 December 2017. Prior to the incorporation ECA was not a legal entity but a project consortium set up by accreditation agencies in 2003 in Córdoba. The existence of this project consortium ended with the incorporation of ECA as an association.

The membership of the association ECA consists of accreditation and QA agencies.

Eligible for Membership shall be an organisation:

- a. which has its registered office in a country which participates in the Bologna Process ("Bologna Countries");
- b. which has been established as a corporate body or is based on national and/or regional regulations and/or agreements;
- c. which has accreditation or accreditation-like practices as one of its principal functions;
- d. which contributes actively to the objectives of the Association; and
- e. which fulfils the ECA Code of Good Practice and/or the Standards and Guidelines for Quality Assurance in the European Higher Education Area.

The member organisations participating in ECA meet at least once year in a plenary General Meeting. The General Meeting will decide on the admission of a new Member. The Annual Meeting took place on 22 June 2017 in Paris.

The association has a Board appointed by the General Meeting and consisting of three to seven members, including a Chair, Vice-Chair and Treasurer. The members who are not Chair or Vice-Chair need to represent five different Bologna member countries. The Board had the following composition in 2017:

- Jürgen Petersen (ZEvA, Germany), Chair
- Ivan Leban (SQAA, Slovenia), Vice-Chair
- Izabela Kwiatkowska-Sujka (PKA, Poland), Treasurer
- Madalena Fonseca (A3ES, Portugal), Board member
- François Pernot (HCERES, France), Board member
- Luis Carlos Velón Sixto (ACSUG, Spain), Board member
- Ann Verreth (NVAO, The Netherlands and Flanders), Board member

The Board met four times in 2016: on 16 March in The Hague, on 22 June in Paris, on 25 October in Sèvres (strategic meeting), and on 18 December in Warsaw.

The Secretariat is responsible for the day-to-day operations of the Association, under the supervision of the Board. The memorandum of understanding between ECA and NVAO for providing secretarial support was in 2016 renewed for 2 years (until 30 June 2018). The Secretariat is led by the Coordinator who is appointed by the General Meeting and operates under the responsibility of the Board. Mark Frederiks (NVAO, Netherlands and Flanders) was the Coordinator in 2017. Monique Knoester (NVAO) provided the secretarial support.

The objectives of the association ECA are:

- to achieve mutual recognition of accreditation and quality assurance decisions, to enhance the conditions for such mutual recognition, especially- for joint programmes;
- to provide a platform for mutual learning and disseminating experiences with accreditation and accreditation-like practises;
- to provide transparent information on quality;
- to facilitate the internationalisation of institutions and students;
- and, furthermore, to perform any and all acts relating to the foregoing in the broadest sense.

The Association does not have the objective to make a profit. The Association cooperates with other relevant networks.

To achieve the objectives of ECA the Members agree to undertake activities in Working Groups. The following Working Groups were in place in 2017:

1. Mutual recognition and joint programmes
2. Innovation in QA and accreditation
3. Information strategies.

In addition, the members have appointed the Certification Group as standing committee of ECA. The Certification Group is responsible for the methodology and due process to award ECA's Certificate for Quality in Internationalisation.

The topics of the activities of the Working Groups and Certification Group are determined in Annual Work Plans. All working groups (WG) and the Certification Group (CG) met in the reporting period:

- WG 1 met on 13 February in Barcelona, 22 June in Paris, 15 September in The Hague and 18 December in Warsaw.
- WG 2 met on 3 April in Vitoria-Gasteiz, 22 June in Paris, 15 September in The Hague and 18 December in Warsaw.
- WG 3 met on 22 March in Paris, 6 June in Paris, 22 June in Paris, and 19 December in Warsaw.
- CG met in week of 8 May in The Hague (subgroup to prepare business plan), 22 June in Paris, 15 September in The Hague and 18 December in Warsaw.

The strategy of the association is defined in the ECA strategic management plan. The strategic vision of ECA is to act as an internationally recognised driver of innovation in quality assurance. With its expertise, networking and services ECA contributes to the implementation of the European Higher Education Area (EHEA), promotes internationalisation of higher education and assures "state of the art" activities of its members. To implement its strategy, ECA offers a range of direct services (Certificate for quality of internationalisation, Trainings, expertise on joint programmes, thematic seminars) and online services (Qrossroads, ECAPedia, EEEP, QAZette), events and publications. Services are related to working groups or committees: joint programmes to WG 1; internationalisation Certificate to the Certification Group; thematic seminars to WG 2; online services to WG 3. Similarly, projects in which ECA participates are discussed in the working groups and/or the Board. In 2017 ECA was involved as project partner in:

- Focus on Institutional Automatic Recognition (FAIR; January 2015-April 2017)
- Measuring and Comparing Achievements of Learning Outcomes in Higher Education in Europe (CALOHEE; 2015-2018)
- Assessing quality of partnerships amongst Higher Education Institutions (eQuatic; November 2017-October 2019)

- Facilitating implementation of the European Approach for Quality Assurance of Joint Programmes (ImpEA; October 2017-August 2020).

Moreover, ECA was an external expert in the following projects:

- Quality and Impact of the Recognition Networks (IMPACT; 2016-2018)
- Joint MA European Political Science (EuroPS; 2016-2017).

## **b. Summary of Significant Accounting Principles**

### Basis of Preparation

These financial statements, which are expressed in Euros, are prepared in accordance with accounting principles mentioned below.

The net result is added to the reserves.

### Assets

Assets are stated at nominal value net of a provision for doubtful debts.

### Cash at bank

Cash at bank are at the disposal of the consortium and are interest bearing at prevailing market rates.

### Current liabilities

Current liabilities are stated at nominal value.

### Income and expenses recognition

Income and expenses are accounted for in the period to which they relate.

#### 4. Notes to the balance sheet as at 31 December 2017

##### a. Current Assets

The current assets comprise of accounts receivable, other current assets and cash at bank. These items are membership fees 2017 and 2018 and a prepaid invoice.

##### b. Equity (reserves)

Statement of movements

	<u>31 December 2017</u>	<u>31 December 2016</u>
	€	€
As at January 1	93.100	60.341
Net result reporting year	33.875	32.759
<b>As at December 31</b>	<b><u>126.975</u></b>	<b><u>93.100</u></b>

The net result was a bit higher than in 2016 and significantly higher than in the budget 2017 due to higher revenues and lower expenses than expected. Services and projects income and expenses are difficult to forecast as it is highly dependent on project selection and participation opportunities, as well as fluctuating demand for services. Higher reserves give the possibility of participating in EU funded projects where an own contribution is required. It is also possible to allocate in future years some funding for "internal" projects depending on the strategy and preferences of the members.

##### c. Current Liabilities

The current liabilities comprise of accounts payable, prepaid income, account credit card and an amount due to NVAO. These items are membership invoices 2018 and some costs that are not paid yet.

#### 5. Notes to the statement of income and expenditure 2017

##### a. Income

In 2017 a membership contribution of € 4.000 was invoiced to:

1. Agency for Science and Higher Education (ASHE), Croatia
2. Commission des Titres d'Ingénieurs (CTI), France
3. Agência de Avaliação e Acreditação do Ensino Superior (A3ES), Portugal
4. Akkreditierungsagentur für Studiengänge im Bereich Gesundheit und Soziales (AHPGS), Germany
5. Agentur für Qualitätssicherung durch Akkreditierung von Studiengängen (AQAS), Germany
6. Zentrale Evaluations- und Akkreditierungsagentur (ZEvA), Germany
7. Accreditation Organisation of the Netherlands and Flanders (NVAO), the Netherlands and Flanders
8. Bureau of the Polish Accreditation Committee (PKA), Poland
9. Agencia Nacional de Evaluación de la Calidad y Acreditación (ANECA), Spain
10. Aragon Agency for Quality Assurance and Strategic Foresight in Higher Education (ACPUA), Spain
11. Slovenian Quality Assurance Agency (SQAA), Slovenia
12. The Danish Accreditation Institution (AI), Denmark
13. Agency for Quality Assurance in the Galician University (ACSUG), Spain
14. Swedish Higher Education Authority (UKÄ), Sweden



15. Higher Council for the Evaluation of Research and Higher Education (HCERES), France
16. Agency for the Quality of the Basque University System (Unibasq), Spain
17. Agencia para la Calidad del Systema Universitario de Castilla y León (ACSUCYL), Spain
18. Academic Information Centre / Latvian Quality Agency for Higher Education (AIKA), Latvia.

An observer fee of € 2.000 was invoiced to:

1. Council for Higher Education (CHE), Israel
2. International Centre of Excellence in Tourism & Hospitality Education (THE-ICE), Australia.

## b. Expenses

### Cost of coordination

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
Coordination: NVAO	35.385	35.385	35.000
<b>Total</b>	<b>35.385</b>	<b>35.385</b>	<b>35.000</b>

The cost of coordination is the contribution from ECA that NVAO receives to carry out the tasks of Coordinator and Secretariat. These costs include staff costs for the Coordinator and secretarial support (with a maximum of 0,4 FTE per year). Travel expenses of the Coordinator for attending ECA related meetings are excluded from the contribution (these costs are included in the budget under Travel Expenses). From 2017 onwards the contribution will be annually increased with the inflation of last year.

### Services & Project Expenses

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
Cequint costs	4.903	4.000	982
Training costs	9.888	9.000	11.395
Fair project costs	-	500	854
Euro PS project costs	-	-	1.360
Impea project costs	627	-	-
Equatic project costs	834	-	-
Impact project costs	-	-	25
Calohee project costs	-	500	211
<b>Total</b>	<b>16.252</b>	<b>14.000</b>	<b>14.827</b>

The services expenses consisted of carrying out a CeQuInt baseline assessment (3 experts) at a Dutch university and subsistence costs for a meeting to promote the internationalisation certificate, as well as the expenses for trainings on: assessing joint programmes (9-10 May, Cologne); assessing the quality of internationalisation (28-29 June, The Hague and 6-7 September, The Hague). The project expenses consisted of travel and subsistence costs incurred for meetings of the ImpEA and eQuatic projects mentioned in section 3a.

#### Information and communication

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
Website ECA/Qcrossroads/EEEP	1.043	7.500	3.022
Logo, letters, envelopes, etc.	-	500	319
<b>Total</b>	<b>1.043</b>	<b>8.000</b>	<b>3.341</b>

The information and communication costs amounted to 1,043 euro which included the hosting and annual registration of the website domains. Higher costs for website maintenance and updates were anticipated but did not materialise as a discussion on a new website for CeQuInt was initiated in 2017.

#### Meetings Board and Working Groups

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
Board meetings	999	1.000	280
Working groups meetings	1.915	1.000	656
<b>Total</b>	<b>2.914</b>	<b>2.000</b>	<b>936</b>

These expenses consisted of the costs for the meetings of the Board and working groups/Certification Group, including the meeting rooms and catering for the participants. In the second half of 2017 a new practise emerged to combine working groups/CG and Board meetings in a mini-seminar on a single location (in September in The Hague and in December in Warsaw).

#### Contributions to ECA events

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
ECA Events	4.015	9.000	4.282
<b>Total</b>	<b>4.015</b>	<b>9.000</b>	<b>4.282</b>

ECA has contributed to the costs of the Workshop organised by HCERES in June in Paris. The costs of the thematic seminars organised in January by A3ES in Lisbon and in October by ASHE in Dubrovnik were borne by these ECA agencies.

Travel expenses

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
Travel Expenses Board	-	500	-
Travel Expenses Secretariat	4.198	4.000	4.232
Travel Expenses Others	-	500	-
<b>Total</b>	<b>4.198</b>	<b>5.000</b>	<b>4.232</b>

Travel Expenses Secretariat include travel and accommodation costs of the Coordinator for the Board meetings, Workshop, thematic seminars and a ENQA/EQAR meeting.

Other expenses

	<b>Actual 2017</b>	<b>Budget 2017</b>	<b>Actual 2016</b>
	€	€	€
Affiliated memberships	2.317	2.400	2.317
Bank Charges	197	200	169
Legal entity	-	-	(578)
Other general expenses	-	400	-
<b>Total</b>	<b>2.514</b>	<b>3.000</b>	<b>1.908</b>

These expenses comprise the affiliate membership fee of ENQA and bank charges.

Hanover, Warsaw, Paris, Santiago de Compostela, The Hague, June 2018

Signatures of ECA Board members:

Jürgen Petersen

Izabela Kwiatkowska-Sujka

François Pernot

Luis Velón

Ann Verreth

## **Report of the Financial Committee**

*To: The Annual Meeting of Members of the European Consortium for Accreditation in Higher Education (ECA)*

Each year, the General Meeting will appoint a Financial Committee consisting of at least two members, who may not be Members of the Board. The Financial Committee will audit the Annual Report and will report to the General Meeting on its findings.

We have audited the accompanying financial statements 2017 of the association European Consortium for Accreditation in Higher Education (ECA), The Hague, which comprise the balance sheet as at 31 December 2017, the profit and loss account for the year from 1 January 2017 to 31 December 2017 and the notes, comprising a summary of the accounting policies and other explanatory information.

### **Responsibility of the Board**

The Board is required to provide the Financial Committee with all of the information requested by it for the benefit of its audit, to show it the cash and assets if it so wishes, and to make the books, records and other data carriers of the Association available to it for its inspection.

### **Responsibility of the Financial Committee**

Our responsibility is to express an opinion on these financial statements based on our audit. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Our audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements are prepared, in all material respects, in accordance with the accounting policies selected and disclosed by the entity, as set out in the notes to the financial statements.

We advise the General Meeting of ECA to discharge the members of the ECA Board from liability for their activities during the year 2017.

Warsaw and Stockholm, June 2018

Signatures of the members of the Financial Committee:

Mieczyslaw Socha

Loulou von Ravensberg