



The European Consortium for
Accreditation in Higher Education

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

Annual Report 2021



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1. Balance sheet at 31
December 2021

	<u>31th December 2020</u>	<u>31th December 2021</u>
<i>Current assets</i>		
Accounts receivable	12.000,00 €	3.350,00 €
Other currents assets		
Cash at bank	215.421,89 €	240.088,88 €
	227.421,89 €	243.438,88 €
Total assets	<u>227.421,89 €</u>	<u>243.438,88 €</u>
<i>Equity</i>	242.567,50 €	265.739,05 €
<i>Current liabilities</i>		
Accounts Payable		
Current accounts	60,50 €	156,55 €
Prepaid income	7.000,00 €	4.000,00 €
	7.060,50 €	4.156,55 €
Total liabilities	<u>227.421,89 €</u>	<u>243.438,88 €</u>



expenditure 2021

	Actual 2021	Revised budget 2021	Actual 2020
Fixed income			
Contribution members	56.000,00 €	59.500,00 €	68.000,00 €
Contribution observers	2.750,00 €	3.000,00 €	4.000,00 €
Total income	58.750,00 €	62.500,00 €	72.000,00 €
Services & Projects Income			
CeQuint Fees	3.600,00 €	4.400,00 €	10.000,00 €
Training Fees	0,00 €	4.500,00 €	0,00 €
QA Students project	0,00 €	17.700,00 €	0,00 €
SUCTIA project	11.109,20 €	11.400,00 €	14.709,00 €
CALOHEEx project	740,00 €	1.300,00 €	0,00 €
CALOHEE2 project	1.200,00 €	1.200,00 €	0,00 €
Qual-AI-ty	6.322,00 €	6.322,00 €	0,00 €
ImpEA project	46.630,00 €	57.425,00 €	0,00 €
eQuatic project	0,00 €	0,00 €	16.658,00 €
AR-NET project	0,00 €	0,00 €	366,00 €
EQ-Arts project	0,00 €	0,00 €	8.000,00 €
Total Services & Projects Income	69.601,20 €	104.247,00 €	49.733,00 €
Total Revenues	128.351,20 €	166.747,00 €	121.733,00 €



	Actual 2021	Revised budget 2021	Actual 2020
Fixed Expenses			
Coordination costs	9.250,00 €	37.000,00 €	37.000,00 €
Information and Communication	8.049,10 €	4.000,00 €	7.056,00 €
Contribution to ECA events	0,00 €	5.500,00 €	0,00 €
Travel expenses	0,00 €	3.000,00 €	0,00 €
Other expenses	8.418,55 €	11.000,00 €	3.129,00 €
Total fixed expenses	25.717,65 €	60.500,00 €	47.185,00 €
Services & Projects Expenses			
Cequint costs	0,00 €	300,00 €	0,00 €
Training costs	0,00 €	5.000,00 €	0,00 €
QA Students	0,00 €	3.600,00 €	0,00 €
SUCTIA	8.163,00 €	11.400,00 €	0,00 €
CALOHEE project	0,00 €	1.300,00 €	0,00 €
Qual-AI-ty	964,00 €	0,00 €	0,00 €
ImpEA project	44.810,00 €	57.425,00 €	60,50 €
eQuatic project	13.496,00 €	13.495,00 €	0,00 €
AR-NET project	1.279,00 €	1.279,11 €	0,00 €
e-VALUATE project	0,00 €	0,00 €	0,00 €
EQ-ARTS evaluation	6.000,00 €	6.000,00 €	0,00 €
Internal strategic projects	4.750,00 €	4.750,00 €	0,00 €
Total Services & Projects Expenses	79.462,00 €	104.549,11 €	60,50 €
Total Expenses	105.179,65 €	165.049,11 €	47.245,50 €
Net Result	23.171,55 €	1.697,89 €	74.487,50 €



3. Summary of Significant Accounting Policies

a. About ECA

The Annual Report 2021 is the eight 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 2021 covers the period from 1 January 2021 to 31 December 2021. 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 a year in a plenary General Meeting. The General Meeting will decide on the admission of a new Member. The next Annual Meeting will take place in June 2022.

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 2021:

- **Maciej Markowski** (PKA, Poland), Chair, from 28 June 2018, renewed on the 16th June 2020 until 30 of March 2021.



The European Consortium for Accreditation in Higher Education

- **Solange Pisarz** (Hcerés in 2021, now CTI, France), Board member from 28 June 2018; Interim Vice-Chair since 19 February; Vice-Chair since 6 June 2019, renewed on 16 June 2020; Interim Chair from 20 March 2021 until 30th of June 2021; Chair since 30 of June 2021.
- **Eva Fernandez de Labastida** (Unibasq, Spain), Board member from 28 June 2018 and renewed on the 16 June 2020; Vice-Chair since 30 June 2021.
- **Ronny Heintze** (AQAS, Germany), Board member from 28 June 2018, and renewed on the 16 June 2020.
- **Klemen Subic** (SQAA, Slovenia), Board member from 28 of June 2018, and renewed on the 16 June 2020.
- **Luit Kroes** (NVAO, The Netherlands), Board Member from 16 of June 2020 and Treasurer from 8 July 2020, renewed as Treasurer on 30 of June 2021.

The Board met **six times in 2021** by virtual means: 27 of January, 10 of March, 7 of May, 2 of June, 1 of October, 26 of November.

The Secretariat is responsible for the day-to-day operations of the Association, under the supervision of the Board.

The Secretariat is led by the Coordinator who is appointed by the General Meeting and operates under the responsibility of the Board. On a virtual General Meeting on 30 of June 2021 Sanja Grobovsek was appointed as Coordinator for the period of one year.

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 Groups were in place in 2021:

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

On a virtual joint WG meeting, taking place on 13 of December 2021 members agreed **to join two WG into one with a focus on joint programmes and European approach.**

In addition, two standing committees of ECA have been operating:

- The Certification Group is responsible for the methodology and due process to award ECA's Certificate for Quality in Internationalisation CeQuInt.
- The Appeals Committee has the task of handling appeals regarding the ECA Certificate for Quality in Internationalisation, as specified in the Appeals Procedure CeQuInt.

The Board has also installed the Communication Committee (CC) as an ad-hoc committee.

All working groups (WG) and the Certification Group (CG) met in the reporting period:

- 30 of June 2021 by virtual means,
- 13th of December 2021 by virtual means.

The strategy of the association is defined in the [ECA strategic management plan](#). On 28 June 2018 the members adopted the "ECA Strategic Update 2018-2023".

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.

ECA contributes to the EHEA implementation and to international QA developments through innovative project work. Projects in which ECA participates are discussed in the working groups and/or the Board. In 2021 ECA was involved as project partner or expert in:

- Systemic University Change Towards Internationalisation for Academia (SUCTIA, 2019-2022).
- Automatic Recognition in the Networks (AR-Net, 2018-2021).
- Quality Assurance Student Experts (2019-2021).
- Measuring and Comparing Achievements of Learning Outcomes in Higher Education in Europe – Phase 2 (CALOHE2, 2020-2022).
- Measuring and Comparing Achievements of Learning Outcomes in Higher Education in Europe - Extension. Phase 2 (CALOHEEx, 2019-2022).
- Implementation of automatic recognition in the networks' (I-AR, 2020-2022).



- Stacking credits and the future of the qualification (STACQ, 2020-2022).
- Fostering Student Engagement through AI-driven Qualitative Quality Assurance Practices (2020-2022).

b. Summary of Significant Accounting Principles

Basis of Preparation

These financial statements, express the information for the year 2021.

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 at 31 December 2021

a. Current Assets

The current assets comprise other current assets and cash at bank. These items are amounts still received.

b. Equity (reserves)

Statement of movements

	<u>31th December 2021</u>	<u>31th December 2020</u>
As at January 1	242.567,50 €	168.080,00 €
Net result reporting year	23.171,55 €	74.487,50 €
As at December 31	<u>265.739,05 €</u>	<u>242.567,50 €</u>

The net result was lower than in 2020, but still relatively high and reflects the restrictions due to the Covid pandemic. The net amount that has been increased in 2021 will be used in 2022 mostly to compensate the work being done under the EU granted projects in which ECA is involved.

c. Current Liabilities

There is an invoice for a gift which was paid in January 2022, one prepaid invoice for a membership in 2022, two pending invoices for the CeQuint certificate which were paid in January 2022, and one pending invoice for an observer fee.



5. Notes to the statement of income and expenditure 2021

a. Income

	Actual 2021	Revised budget 2021	Actual 2020
Fixed income			
Contribution members	56.000,00 €	59.500,00 €	68.000,00 €
Contribution observers	2.750,00 €	3.000,00 €	4.000,00 €
Total income	58.750,00 €	62.500,00 €	72.000,00 €
Services & Projects Income			
CeQuint Fees	3.600,00 €	4.400,00 €	10.000,00 €
Training Fees	0,00 €	4.500,00 €	0,00 €
QA Students project	0,00 €	17.700,00 €	0,00 €
SUCTIA project	11.109,20 €	11.400,00 €	14.709,00 €
CALOHEEx project	740,00 €	1.300,00 €	0,00 €
CALOHEE2 project	1.200,00 €	1.200,00 €	0,00 €
Qual--AI-ty	6.322,00 €	6.322,00 €	0,00 €
ImpEA project	46.630,00 €	57.425,00 €	0,00 €
eQuatic project	0,00 €	0,00 €	16.658,00 €
AR-NET project	0,00 €	0,00 €	366,00 €
EQ-Arts project	0,00 €	0,00 €	8.000,00 €
Total Services & Projects Income	69.601,20 €	104.247,00 €	49.733,00 €
Total Revenues	128.351,20 €	166.747,00 €	121.733,00 €



Fixed income

In 2021 a membership contribution has been reduced to 3.500 € due to the global pandemic, and was invoiced to:

1. Agency for Science and Higher Education (ASHE), Croatia
2. Commission des Titres d'Ingénieurs (CTI), France
3. Akkreditierungsagentur für Studiengänge im Bereich Gesundheit und Soziales (AHPGS), Germany
4. Agentur für Qualitätssicherung durch Akkreditierung von Studiengängen (AQAS), Germany
5. Zentrale Evaluations- und Akkreditierungsagentur (ZEvA), Germany
6. Accreditation Organisation of the Netherlands and Flanders (NVAO), the Netherlands and Flanders
7. Bureau of the Polish Accreditation Committee (PKA), Poland
8. Aragon Agency for Quality Assurance and Strategic Foresight in Higher Education (ACPUA), Spain
9. Slovenian Quality Assurance Agency (SQAA), Slovenia
10. The Danish Accreditation Institution (AI), Denmark
11. Agency for Quality Assurance in the Galician University (ACSUG), Spain
12. Swedish Higher Education Authority (UKA), Sweden
13. Higher Council for the Evaluation of Research and Higher Education (Hcerés), France
14. Agency for the Quality of the Basque University System (Unibasq), Spain
15. Agencia para la Calidad del Systema Universitario de Castilla y León (ACSUCYL), Spain
16. Academie Information Centre / Latvian Quality Agency for Higher Education (AIKA), Latvia.

The observer fee in 2021 has been reduced to 1.500 € due to the global pandemic and was invoiced to:

1. International Centre of Excellence in Tourism & Hospitality Education (THE-ICE), Australia.
2. Council for Higher Education (CHE), Israel: the fee has been reduced for 1.000 € in 2021, as they have organised the ECA Meeting in 2020.
3. Higher Education Planning, Evaluation, Accreditation and Coordination Council, YODAK, Cyprus: the fee has been reduced for 50% in 2021 as they joined in the middle of the year.

In December 2021 ECA has **16 members and 3 observers**. Until 31 December 2021, 16 members paid the fee and 2 observers. One observer has not yet paid the fee, even though they have already been claimed several times.



Services and projects income

- One application for a CeQulnt institutional assessment (2.000 euro) and two applications for CeQulnt programme assessment (800 euro each).
- Fees of 4.500 euro in total were foreseen for organising one training (internationalisation certificate or assessing joint programmes). The Board agreed a trainings fee for participants of 450 euro with a reduced fee of 350 euro for ECA full members and observers. At the end, the trainings couldn't be carried out due to the pandemic.
- The amount pending collection of the IMPEA project has been received in 2021, as well as the amounts expected from other EU projects in which ECA is collaborating (SUCTIA, CALOHEEx, CALOHEE2, QUAL-AI-TY).
- As regards the QA Students projects, ECA has not yet received the amount expected for 2020 and 2021 so it is expected to receive the total amount in 2022.



b. Expenses

Cost of Coordination

	Actual 2021	Revised budget 2021	Actual 2020
Fixed Expenses			
Coordination costs	9.250,00 €	37.000,00 €	37.000,00 €
TOTAL	9.250,00 €	37.000,00 €	37.000,00 €

ECA Secretariat coordinator is delegated with a contract to provide and coordinate the Secretariat activities of ECA, including the financial administration. The tasks of the Coordinator and the Secretariat are listed in the Statutes (articles 9, 10, 11, 12, 15, 17). The contribution for hosting the Secretariat amounts to 37,000 euro per year. In 2021 the ECA Secretariat has been assigned to a new coordinator. In September 2021 the cost of the Secretariat from 1 July to 30 September were paid (the costs for the Secretariat from January to June 2021 were paid in 2020), other payments for the Secretariat provision are planned for 2022 according to the Bilateral Agreement with a new ECA coordinator.

Services and Project Expenses

	Actual 2021	Revised budget 2021	Actual 2020
Services & Projects Expenses			
Cequint costs	0,00 €	300,00 €	0,00 €
Training costs	0,00 €	5.000,00 €	0,00 €
QA Students	0,00 €	3.600,00 €	0,00 €
SUCTIA	8.163,00 €	11.400,00 €	0,00 €
CALOHEE project	0,00 €	1.300,00 €	0,00 €
Qual-AI-ty	964,00 €	0,00 €	0,00 €
ImpEA project	44.810,00 €	57.425,00 €	60,50 €
eQuatic project	13.496,00 €	13.495,00 €	0,00 €
AR-NET project	1.279,00 €	1.279,11 €	0,00 €
e-VALUATE project	0,00 €	0,00 €	0,00 €
EQ-ARTS evaluation	6.000,00 €	6.000,00 €	0,00 €
Internal strategic projects	4.750,00 €	4.750,00 €	0,00 €
Total Services & Projects Expenses	79.462,00 €	104.549,11 €	60,50 €

The costs for participating in projects were in general matched with the revised budget.



Information and Communication Expenses

	Actual 2021	Revised budget 2021	Actual 2020
Fixed Expenses			
Information and Communication	8.049,10 €	4.000,00 €	7.056,00 €
TOTAL	8.049,10 €	4.000,00 €	7.056,00 €

The information and communication costs in 2021 were allocated the website renovation and redesign, a fee for Zoom, new year gifts for members and observers, and a fee for a new ECA logo design.

Contribution to ECA Events

	Actual 2021	Revised budget 2021	Actual 2020
Fixed Expenses			
Contribution to ECA events	0,00 €	5.500,00 €	0,00 €
TOTAL	0,00 €	5.500,00 €	0,00 €

Due to pandemic, no ECA physical events were organised.

Travel Expenses

	Actual 2021	Revised budget 2021	Actual 2020
Fixed Expenses			
Travel expenses	0,00 €	3.000,00 €	0,00 €
TOTAL	0,00 €	3.000,00 €	0,00 €

Due to pandemic no travel expenses were incurred.



Other Expenses

	Actual 2021	Revised budget 2021	Actual 2020
Fixed Expenses			
Other expenses	8.418,55 €	11.000,00 €	3.129,00 €
TOTAL	8.418,55 €	11.000,00 €	3.129,00 €

Other expenses include ENQA affiliate membership fee, Board insurance, bank charges, payment to the legal advisor for the infringement of the copyright and the amount asked by the claimant. The services of the legal advisor for the advice about moving the Secretariat are also included.



6. Report of the Financial Committee

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 financial statements 2021 of the association European Consortium for Accreditation in Higher Education (ECA), which comprise the balance sheet as at 31 December 2021, the statement of income and expenditure 2021, 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 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.

To begin the FC wishes to make some general observations regarding the financial performance of ECA in 2021:

- Total assets increased by nearly 7% (31 December 2020 to 31 December 2021)
- A reduced fee of 500€ was given to all members in 2021 due to Covid pandemic. That was the main reason for the reduction of 18% in the fixed incomes. Nevertheless, total incomes rose by 5% (31 December 2020 to 31 December 2021).
- Fixed expenses decreased by more than 45% (31 December 2020 to 31 December 2021) mainly as a result of the change in the ECA coordination (part of the 2021 payments are planned for 2022). However, the total expenses increased considerably (122%) as a result of services and



project expenses (the majority of this amount has been utilised in 2021 to pay for work carried out about EU projects in which ECA is a partner).

- In the revised budget of 2021 a net profit of of 1.697,87€ was predicted, but an increase of 23.171,55€ was actually realised (31 December 2020 to 31 December 2021).
- Notwithstanding the ECAs status as a not for profit organisation, the FC wishes to note that the ECA has made a net profit in the two last financial years (2020 and 2021).

The FC recognises that, as a result of the global pandemic initiated in 2020 but still present in 2021, the ECA, in common with the majority of IQAs worldwide, faced a highly volatile operating environment in 2021. Furthermore, we appreciate that this environment had different but equally dramatic impacts on income and expenditure.

In 2021, there was a reduction in the fixed incomes and expenses. Despite that, total figures of both have increased. This fact shows the importance of the variable incomes and expenses in the ECA accounts (mainly represented by the services provided and participation in projects).

As a consequence of a new surplus in 2021 (23.171,55€), equity of the ECA increased to nearly 0.27 million euro. The FC appreciates that the majority of the surplus will continue being utilised in 2022 to pay for work carried out about EU projects in which ECA is partner between 2021 and 2022 (and in future projects).

Given this, we consider it is important to emphasise our opinion that the ECA should focus on development of projects and other events (training seminars, webinars and other dissemination activities, etc), in order to add value to its agency members.

Given the above, the FC recommends the following actions to the ECA Board;

1. Insist on the development of projects and other events (training seminars, dissemination activities, webinars etc), in order to add value to the ECA members. The Board and the Secretariat should provide updated information of these activities and inform all the ECA members of the benefits and usefulness of the activities.
2. The importance of the projects in ECA is even more relevant, taking into account that the majority of current projects will end in 2022 or 2023. Therefore, the possibility of building new consortiums and investing funds in project preparations should be urgently considered for the future.
3. The calls for internal strategic projects (started in 2021) are seen as an excellent measure for the involvement and mutual collaboration of ECA members. The FC fully supports the future continuation of this activity.
4. As the world is emerging from the global pandemic, we urge the ECA to organize certain events in person (considering the importance and duration of them) to re-establish ECA relations and communication. However, the FC also recommends making use of the virtual and on-line activities, taking advantage of the experience gained in this area over the last two years.
In essence, the FC proposes to increase communication and engagement with and between members, using both virtual and face-to-face meetings, to control travel expenses, not only of the association itself, but also of its agency members.



5. In view of the ongoing unpredictable financial environment, the FC recommends periodic revision of the 2022 budget (and the subsequent ones) in order to maintain closer tracking of ECA's financial performance.

Approved at the General meeting on the **7th of June 2022**.

Signatures of the Board members:

Solange Pisarz Chair
Chair

Eva Fernández de Labastida
Vice-Chair

Luut Kroes
Treasurer
Luut Kroes

Ronny Heintze
Board member

Klemen Subic
Board member

Signatures of the Financial Committee:

Craig Thompson

Luis Velón