



The European Consortium for
Accreditation in Higher Education

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

Annual Report 2023



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1. Balance sheet at 31 of December 2023

	31 of December 2023	31 of December 2022
<i>Current assets</i>		
Accounts receivable	7.950,00 €	0,00 €
Other currents assets		
Cash at bank	236.770,37 €	243.671,53 €
	244.720,37 €	243.671,53 €
Total assets	244.720,37 €	243.671,53 €
<i>Equity</i>	268.613,59 €	271.484,15 €
<i>Current liabilities</i>		
Accounts Payable		
Current accounts	3.911,74 €	0,00 €
Prepaid income	8.000,00 €	4.000,00 €
	11.911,74 €	4.000,00 €
Total liabilities	244.720,37 €	243.671,53 €



2. Statement of Income and expenditure 2023

	Actual 2023	Revised budget 2023	Actual 2022
Fixed income			
Contribution members	66.000,00 €	66.000,00 €	65.300,00 €
Contribution observers	5.000,00 €	5.000,00 €	4.000,00 €
Total income	71.000,00 €	71.000,00 €	69.300,00 €
Services & Projects Income			
CeQuint Fees	10.800,00 €	10.000,00 €	2.400,00 €
Training Fees	16.800,00 €	15.000,00 €	5.484,81 €
QA Students project	0,00 €	11.500,00 €	0,00 €
SUCTIA project	792,60 €	792,60 €	0,00 €
CALOHEEx project	0,00 €	1.860,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
Qual--AI-ty	938,00 €	950,00 €	6.322,00 €
I-AR project	0,00 €	2.822,48 €	0,00 €
STACQ project	881,02 €	882,00 €	0,00 €
Total Services & Projects Income	30.211,62 €	45.007,08 €	14.206,81 €
Total Revenues	101.211,62 €	116.007,08 €	83.506,81 €



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	Actual 2023	Revised budget 2023	Actual 2022
Fixed Expenses			
Coordination costs	37.000,00 €	37.000,00 €	37.000,00 €
Information and Communication	9.043,61 €	9.100,00 €	7.686,20 €
Contribution to ECA events	17.382,49 €	18.500,00 €	3.577,86 €
Travel expenses	6.734,62 €	7.000,00 €	666,37 €
Other expenses	4.782,06 €	5.000,00 €	5.046,41 €
Total fixed expenses	74.942,78 €	76.600,00 €	53.976,84 €
Services & Projects Expenses			
Cequint costs	6.221,82 €	6.000,00 €	0,00 €
Training costs	12.716,18 €	12.500,00 €	5.065,41 €
QA Students	0,00 €	4.500,00 €	0,00 €
SUCTIA	0,00 €	0,00 €	15.104,46 €
CALOHEE project	0,00 €	1.300,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
I-AR project	0,00 €	1.928,00 €	0,00 €
Qual-AI-ty	2.734,61 €	2.822,48 €	3.615,00 €
STACQ project	881,00 €	881,00 €	0,00 €
Internal strategic projects	6.585,79 €	9.750,00 €	0,00 €
Total Services & Projects Expenses	29.139,40 €	40.881,48 €	23.784,87 €
Total Expenses	104.082,18 €	117.481,48 €	77.761,71 €
Net Result	-2.870,56 €	-1.474,40 €	5.745,10 €



3. Summary of Significant Accounting Policies

a. About ECA

The Annual Report 2023 is the tenth one of the Association. 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 2023 covers the period from 1 January 2023 to 31 December 2023. 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 also decides on the admission of a new Member. The next Annual Meeting will take place in June 2024.

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 at the end of 2023:

- **Eva Fernandez de Labastida** (Unibasq, Spain), Board member from 28 of June 2018 and renewed on the 16 of June 2020; Vice-Chair since 30 of June 2021, Chair since 23 of June 2023.



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- **Solange Pisarz** (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 30 June 2021; Chair since 30 June 2021; Vice-Chair since 23 June 2023.
- **Ronny Heintze** (AQAS, Germany), Board member from 28 June 2018, renewed on the 16 June 2020 and on the 7 June 2022.
- **Klemen Subic** (SQAA, Slovenia), Board member from 28 June 2018, renewed on the 16 June 2020 and on the 7 June 2022.
- **Luut Kroes** (NVAO, The Netherlands), Board Member from 16 June 2020, renewed on the 7 June 2022, and Treasurer from 8 July 2020, renewed as Treasurer on 30 June 2021, 7 June 2022 and 23 June 2023.
- **Sebastian Steele** (UKA, Sweden), Board Member from 23 June 2023.

The Board met **ten times in 2023**, seven times by virtual means and three times in person (The Hague The Netherlands; Palma, Mallorca; Paris, France): 23 of January, 15 of February, 22 of February, 26 of March (The Hague, The Netherlands), 26 of April, 21 of June (Palma, Mallorca), 18 of July, 20 of October, 11 of December, 19 of December (Paris, France).

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 General Meeting on 23 of June 2021 Sanja Grobovsek was appointed as Coordinator for the period of one year and renewed on 7 of June 2022 and on 23 of June 2023.

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.



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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. In 2023 the following working groups were in place:

- Joint programmes, recognition and innovation Working Group and
- Certification Group, which is responsible for the methodology and due process to award ECA's Certificate for Quality in Internationalisation CeQuInt.

In addition, one standing committee of ECA has been operating:

- The Appeals Committee which has the task of handling appeals regarding the ECA Certificate for Quality in Internationalisation, as specified in the Appeals Procedure of CeQuInt.
- Communication Committee (CC) as an ad-hoc committee.

Working group Joint Programmes, Recognition and Innovation met on 23 of January by virtual means and on 23 of June in Palma, Mallorca.

Certification group met on 23 of June in Palma, Mallorca, on 17 of October by virtual means and on 18 of December in Paris, France.

The strategy of the association is defined in the ECA strategic management plan. On 28 of 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 2023 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, 2018-2022).
- Quality Assurance Student Experts (2019-2022).
- 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 (Qual-AI-ty, 2020-2023).



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b. Summary of Significant Accounting Principles

Basis of Preparation

These financial statements, express the information for the year 2023.

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

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 of December 2023

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>31 of December 2023</u>	<u>31 of December 2022</u>
As at January 1	271.484,15 €	265.739,05 €
Net result reporting year	-2.870,56 €	5.745,10 €
As at December 31	<u>268.613,59 €</u>	<u>271.484,15 €</u>

The net result illustrates ECA's adherence to the Financial Committee's 2022 recommendations, resulting in a reduction of reserves by €2.870,56.

c. Current Liabilities

There are two prepaid invoices for a membership in 2024.



5. Notes to the statement of income and expenditure 2023

a. Income

	Actual 2023	Revised budget 2023	Actual 2022
Fixed income			
Contribution members	66.000,00 €	66.000,00 €	65.300,00 €
Contribution observers	5.000,00 €	5.000,00 €	4.000,00 €
Total income	71.000,00 €	71.000,00 €	69.300,00 €
Services & Projects Income			
CeQuint Fees	10.800,00 €	10.000,00 €	2.400,00 €
Training Fees	16.800,00 €	15.000,00 €	5.484,81 €
QA Students project	0,00 €	11.500,00 €	0,00 €
SUCTIA project	792,60 €	792,60 €	0,00 €
CALOHEEx project	0,00 €	1.860,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
Qual-AI-ty	938,00 €	950,00 €	6.322,00 €
I-AR project	0,00 €	2.822,48 €	0,00 €
STACQ project	881,02 €	882,00 €	0,00 €
Total Services & Projects Income	30.211,62 €	45.007,08 €	14.206,81 €
Total Revenues	101.211,62 €	116.007,08 €	83.506,81 €



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Fixed income

In 2023 a membership contribution has been 4.000 € 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 (Hcéres), France
14. Agency for the Quality of the Basque University System (Unibasq), Spain
15. Agencia para la Calidad del Sistema Universitario de Castilla y León (ACSUCYL), Spain
16. Academie Information Centre / Latvian Quality Agency for Higher Education (AIKA), Latvia.
17. Romanian Agency for Quality Assurance in Higher Education (ARACIS), Romania.

The observer fee in 2023 has been 2.000 € and was invoiced to:

1. International Centre of Excellence in Tourism & Hospitality Education (THE-ICE), Australia.
2. Council for Higher Education (CHE), Israel
3. Malta Further and Higher Education Authority (MFHEA), Malta. As MFHEA joined ECA in June their fee was reduced by 50%.

In December 2023 ECA has **17 members and 3 observers**. As of 31 of December 2023 there were fees pending for one member fee and one observer.



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Services and projects income

- In 2023 ECA received ten programme and one institutional application for the Cequint certificate.
- Fees of 16.800 euro in total were collected for organising three trainings (Cultural Competence for QA Professionals, 28-29 of March, The Hague; Assessing Joint Programmes, 27-28 of June, Cologne; Assessing the Quality of Internationalisation, 19-20 of December, Paris).
- ECA collected grants from Qual-AI-ty, STACQ and SUCTIA projects as planned. The grants from other projects ECA that were foreseen in 2023 (CALOHEEx, CALOHEE2, QA Students, I-AR) are expected in 2024.



b. Expenses

Cost of Coordination

	Actual 2023	Revised budget 2023	Actual 2022
Fixed Expenses			
Coordination costs	37.000,00 €	37.000,00 €	9.250,00 €

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.

Services and Project Expenses

	Actual 2023	Revised budget 2023	Actual 2022
Services & Projects Expenses			
Cequint costs	6.221,82 €	6.000,00 €	0,00 €
Training costs	12.716,18 €	12.500,00 €	5.065,41 €
QA Students	0,00 €	4.500,00 €	0,00 €
SUCTIA	0,00 €	0,00 €	15.104,46 €
CALOHEE project	0,00 €	1.300,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
I-AR project	0,00 €	1.928,00 €	0,00 €
Qual-AI-ty	2.734,61 €	2.822,48 €	3.615,00 €
STACQ project	881,00 €	881,00 €	0,00 €
Internal strategic projects	6.585,79 €	9.750,00 €	0,00 €
Total Services & Projects Expenses	29.139,40 €	40.881,48 €	23.784,87 €
Total Expenses	104.082,18 €	117.481,48 €	77.761,71 €

The costs for participating in projects were in general matched with the revised budget – some costs foreseen in 2023 will be incurred in 2024, when the grants from projects are proceeded.



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Information and Communication Expenses

	Actual 2023	Revised budget 2023	Actual 2022
Fixed Expenses			
Information and Communication	9.043,61 €	9.100,00 €	7.686,20 €
TOTAL	9.043,61 €	9.100,00 €	7.686,20 €

The information and communication costs in 2023 were allocated to the website maintenance and domains, a fee for Zoom, printing of ECA notebooks and pencils and new year gifts for members and observers.

Contribution to ECA Events

	Actual 2023	Revised budget 2023	Actual 2022
Fixed Expenses			
Contribution to ECA events	17.382,49 €	18.500,00 €	3.577,86 €
TOTAL	17.382,49 €	18.500,00 €	3.577,86 €

In 2023, ECA organized three Members Seminars, held in The Hague, Palma, and Paris. ECA covered the expenses for venue rental, meals (lunch and dinner), and social event costs.

Travel Expenses

	Actual 2023	Revised budget 2023	Actual 2022
Fixed Expenses			
Travel expenses	6.734,62 €	7.000,00 €	666,37 €
TOTAL	6.734,62 €	7.000,00 €	666,37 €

ECA covered the travel and accommodation expenses for both the coordinator and keynote speakers during the members' seminars (The Hague, Palma, Paris).



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Other Expenses

	Actual 2023	Revised budget 2023	Actual 2022
Fixed Expenses			
Other expenses	4.782,06 €	5.000,00 €	5.046,41 €
TOTAL	4.782,06 €	5.000,00 €	5.046,41 €

Other expenses include ENQA affiliate membership fee, Board insurance, bank charges and data protection costs.



6. Report of the Financial Committee

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

The ECA General Meeting will appoint, each year, 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 ECA Draft budget 2024 and the financial statements 2023 of the European Consortium for Accreditation in Higher Education (ECA), which comprise the balance sheet as at 31 December 2023, the statement of income and expenditure 2023, and the notes, including 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 purpose of its audit, to show it the details of its cash and assets, and to make the books, records and other data files of the ECA 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.

The FC wishes to make some general observations regarding the financial performance of ECA in 2023:

- Total assets increased by 1048€, which is less than 1% (31 December 2022 to 31 December 2023)
- Fixed incomes remained practically unchanged from 2022 to 2023 (around 70.000€). The same situation is expected in 2024.



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- Fixed expenses increased, from 53,976.84€ in 2022 to 74,942.78€ (31 December 2022 to 31 December 2023), mainly due to a rise in the travel expenses and contribution to ECA events (for the organisation of three member seminars in 2023, one of them to celebrate the 20th anniversary in Mallorca).
- The expectation for 2024 (and the coming years) is that the fixed expenses will be covered with the fixed incomes.
- Regarding the variable incomes, the increase in the Cequint and training fees in 2023, is notable. The payment for certain projects (already finished) it is expected in 2024. About the variable expenses, in 2023 the amount was nearly equal to the variable incomes (over 30,000€).
- Overall there was a slight decrease in equity of 2870,56€ (31 December 2022 to 31 December 2023). The FC does not see this situation as problematic, particularly considering that equity of ECA is still nearly 0.27 million euro.

The FC expects that part of the surplus could continue to be used by ECA in the coming years in the development of projects and other events (training seminars, webinars and other dissemination activities, etc.)

The FC is concerned specially with respect to the current participation of ECA in projects. The fact is that several projects came to a conclusion in 2022 and 2023, and few alternatives are expected in a near future.

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 update 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 prior projects ended in 2022 and 2023. Therefore, the possibility of building new consortiums and investing funds in project preparations should be urgently considered in the near future.
3. The calls for internal strategic projects 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 and wants to emphasize its usefulness in encouraging all the members to take part on it.
4. The FC welcomed the discount recently applied to ECA members for the participation in training seminars. In order to maintain the current members and also to incentivate the inclusion of new members in ECA, it is really important to continue exploring other loyalty measures.
5. We celebrate the full recovery of normality in ECAs operation (after complicated years during and after the global pandemic).



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Approved at the General meeting on the 3 of June 2024.

Signatures of the Board members:

Eva Fernández de Labastida
Chair

Solange Pisarz
Vice-Chair

Luut Kroes
Treasurer

Ronny Heintze
Board member

Klemen Šubic
Board member

Digitalno podpisal
Klemen Šubic
Datum: 2024.06.21
08:47:31 +02'00'

Sebastian Steele
Board member

Signatures of the Financial Committee:

Craig Thompson

Luis Velón

