



The European Consortium for
Accreditation in Higher Education

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

Annual Report 2024



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1. Balance sheet at 31 of December 2024

	<u>31 December 2024</u>	<u>31 December 2023</u>
<i>Current assets</i>		
Accounts receivable	5.550,00 €	7.950,00 €
Other currents assets		
Cash at bank	241.641,70 €	236.770,37 €
	247.191,70 €	244.720,37 €
Total assets	<u>247.191,70 €</u>	<u>244.720,37 €</u>
<i>Equity</i>	272.073,11 €	268.613,59 €
<i>Current liabilities</i>		
Accounts Payable		
Current accounts	9.289,00 €	3.911,74 €
Prepaid income	4.000,00 €	8.000,00 €
	13.289,00 €	11.911,74 €
Total liabilities	<u>247.191,70 €</u>	<u>244.720,37 €</u>



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2. Statement of Income and expenditure 2024

	Actual 2024	Revised budget 2024	Actual 2023
Fixed income			
Contribution members	62.000,00 €	62.000,00 €	66.000,00 €
Contribution observers	4.500,00 €	4.500,00 €	5.000,00 €
Total income	66.500,00 €	66.500,00 €	71.000,00 €
Services & Projects Income			
CeQuint Fees	1.800,00 €	2.400,00 €	10.800,00 €
Training Fees	20.250,00 €	20.000,00 €	16.800,00 €
QA Students project	0,00 €	0,00 €	0,00 €
SUCTIA project	0,00 €	0,00 €	792,60 €
CALOHEEx project	1.800,00 €	1.860,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
Qual--Al-ty	0,00 €	0,00 €	938,00 €
I-AR project	3.157,01 €	2.822,48 €	0,00 €
STACQ project	0,00 €	0,00 €	881,02 €
Total Services & Projects Income	27.007,01 €	28.282,48 €	30.211,62 €
Total Revenues	93.507,01 €	94.782,48 €	101.211,62 €



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	Actual 2024	Revised budget 2024	Actual 2023
Fixed Expenses			
Coordination costs	37.000,00 €	37.000,00 €	37.000,00 €
Information and Communication	10.827,96 €	11.000,00 €	9.043,61 €
Contribution to ECA events	4.545,77 €	5.000,00 €	17.382,49 €
Travel expenses	2.325,71 €	2.500,00 €	6.734,62 €
Other expenses	5.069,26 €	5.500,00 €	4.782,06 €
Total fixed expenses	59.768,70 €	61.000,00 €	74.942,78 €
	Actual 2024	Revised budget 2024	Actual 2023
Services & Projects Expenses			
Cequint costs	1.000,00 €	1.200,00 €	6.221,82 €
Training costs	17.286,19 €	18.000,00 €	12.716,18 €
QA Students	0,00 €	0,00 €	0,00 €
SUCTIA	0,00 €	0,00 €	0,00 €
CALOHEE project	0,00 €	1.300,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
I-AR project	2.039,00 €	1.928,00 €	0,00 €
Qual-AI-ty	0,00 €	0,00 €	2.734,61 €
STACQ project	0,00 €	0,00 €	881,00 €
Internal strategic projects	9.953,60 €	10.000,00 €	6.585,79 €
Total Services & Projects Expenses	30.278,79 €	33.628,00 €	29.139,40 €
Total Expenses	90.047,49 €	94.628,00 €	104.082,18 €
Net Result	3.459,52 €	154,48 €	-2.870,56 €



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3. Summary of Significant Accounting Policies

a. About ECA

The Annual Report 2024 is the eleventh 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 2024 covers the period from 1 January 2024 to 31 December 2024. 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 for a plenary General Meeting. The General Meeting also decides on the admission of new members. The next Annual Meeting will take place in June 2025.

The association has a Board, appointed by the General Meeting, consisting of three to seven members, including a Chair, Vice-Chair, and Treasurer. Board members who are not the Chair or Vice-Chair must represent five different Bologna member countries. At the end of 2024, the Board was composed as follows:

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



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- **Solange Pisarz** (CTI, France), Board member since 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 to 30 June 2021; Chair since 30 June 2021; Vice-Chair since 23 June 2023.
- **Ronny Heintze** (AQAS, Germany), Board member since 28 June 2018, renewed on 16 June 2020, on 7 June 2022 and on 3 June 2024.
- **Klemen Subic** (SQAA, Slovenia), Board member since 28 June 2018, renewed on 16 June 2020, on 7 June 2022 and on 3 June 2024.
- **Luut Kroes** (NVAO, The Netherlands), Board Member since 16 June 2020, renewed on 7 June 2022 and on 3 June 2024, and Treasurer since 8 July 2020, renewed as Treasurer on 30 June 2021, on 7 June 2022, on 23 June 2023 and on 3 June 2024.
- **Sebastian Steele** (UKA, Sweden), Board Member since 23 June 2023.

The Board met **four times** in 2024—twice virtually and twice in person (Valletta, Malta; Stockholm, Sweden): on 2 February, 2 June (Valletta, Malta), 13 September, and 7 October (Stockholm, Sweden).

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. At the General Meeting on 23 June 2021, Sanja Grobovšek was appointed as Coordinator for a one-year term, which was subsequently renewed on 7 June 2022, 23 June 2023, and 3 June 2024.

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.



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To achieve the objectives of ECA the Members agree to undertake activities in Working Groups. In 2024 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, two standing committees of ECA have 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.

The Working Group on Joint Programmes, Recognition, and Innovation met on 3 June in Valletta, Malta, and on 7 October in Stockholm, Sweden.

The Certification Group met on 3 June in Valletta, Malta, and on 7 October in Stockholm, Sweden.

The strategy of the association is defined in the [ECA strategic management plan](#). On 3 June 2024 the members adopted the ["ECA Strategic Update 2024-2029"](#).

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 2024 ECA was involved as project partner or expert in:

- 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).
- The Automatic Recognition in the European Education Area 2025 (AR25, 2023-2025).



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b. Summary of Significant Accounting Principles

Basis of Preparation

These financial statements, express the information for the year 2024.

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 December 2024

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 December 2024</u>	<u>31 December 2023</u>
As at January 1	268.613,59 €	271.484,15 €
Net result reporting year	3.459,52 €	-2.870,56 €
As at December 31	<u>272.073,11 €</u>	<u>268.613,59 €</u>

The net result reflects a balanced budget. The additional amount accumulated in 2024 will primarily be used in 2025 for the development of the ECA Expert Exchange Platform.

c. Current Liabilities

One invoice for the 2025 membership fee was prepaid. Two pending invoices related to ECA training and one invoice for the CeQuInt Certificate were settled in January 2025, and one invoice for the membership fee remained outstanding as of the reporting period.

In February 2025, ECA paid the invoices for the ECA Strategic Project, training (trainers fee), and participation in an EU project.



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5. Notes to the statement of income and expenditure 2024

a. Income

	Actual 2024	Revised budget 2024	Actual 2023
Fixed income			
Contribution members	62.000,00 €	62.000,00 €	66.000,00 €
Contribution observers	4.500,00 €	4.500,00 €	5.000,00 €
Total income	66.500,00 €	66.500,00 €	71.000,00 €
Services & Projects Income			
CeQuint Fees	1.800,00 €	2.400,00 €	10.800,00 €
Training Fees	20.250,00 €	20.000,00 €	16.800,00 €
QA Students project	0,00 €	0,00 €	0,00 €
SUCTIA project	0,00 €	0,00 €	792,60 €
CALOHEEx project	1.800,00 €	1.860,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
Qual-AI-ty	0,00 €	0,00 €	938,00 €
I-AR project	3.157,01 €	2.822,48 €	0,00 €
STACQ project	0,00 €	0,00 €	881,02 €
Total Services & Projects Income	27.007,01 €	28.282,48 €	30.211,62 €
Total Revenues	93.507,01 €	94.782,48 €	101.211,62 €



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Fixed income

In 2024, the **membership contribution was €4,000** and was invoiced to 14 members, while 2 members were charged a reduced fee of €2,000 for hosting ECA Members' Seminars. Additionally, one new member joined ECA in June 2024, and their contribution was adjusted accordingly:

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.
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 (DAI), 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 Sistema Universitario de Castilla y León (ACSUCYL), Spain.
16. Romanian Agency for Quality Assurance in Higher Education (ARACIS), Romania.
17. Evaluationsagentur Baden-Württemberg (Evalag), Germany.

The **observer fee in 2024 has been 2.000 €** and was invoiced to 2 observers. Additionally, one new observer joined ECA in October 2024, and their contribution was adjusted accordingly:

1. International Centre of Excellence in Tourism & Hospitality Education (THE-ICE), Australia.
2. Malta Further and Higher Education Authority (MFHEA), Malta.
3. Frontex, Poland.

In December 2024, ECA had **17 members and 3 observers**. As of 31 December 2024, the membership fee for one member was still pending.



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Services and projects income

- In 2023 ECA received two programme applications for the Cequint certificate, and one certificate was extended for an additional two years.
- Fees of 20.250 euro in total were collected for organising three trainings (European Approach for Quality Assurance of Joint Programmes, 6-7 May 2024, Cologne, Germany and 8-9 October 2024, Stockholm, Sweden; European Higher Education for Entry-Level Quality Assurance Professionals, 4-5 June 2024, Malta).
- ECA collected grants from CALOHEEx and I-AR projects as planned. The grants from other projects ECA that were foreseen in 2024 (CALOHEE2) are expected in 2025.



b. Expenses

Cost of Coordination

	Actual 2024	Revised budget 2024	Actual 2023
Fixed Expenses			
Coordination costs	37.000,00 €	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.

Services and Project Expenses

	Actual 2024	Revised budget 2024	Actual 2023
Services & Projects Expenses			
Cequint costs	1.000,00 €	1.200,00 €	6.221,82 €
Training costs	17.286,19 €	18.000,00 €	12.716,18 €
QA Students	0,00 €	0,00 €	0,00 €
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CALOHEE project	0,00 €	1.300,00 €	0,00 €
CALOHEE2 project	0,00 €	1.200,00 €	0,00 €
I-AR project	2.039,00 €	1.928,00 €	0,00 €
Qual-AI-ty	0,00 €	0,00 €	2.734,61 €
STACQ project	0,00 €	0,00 €	881,00 €
Internal strategic projects	9.953,60 €	10.000,00 €	6.585,79 €
Total Services & Projects Expenses	30.278,79 €	33.628,00 €	29.139,40 €
Total Expenses	90.047,49 €	94.628,00 €	104.082,18 €

The costs for participating in projects were in general matched with the revised budget – some costs foreseen in 2024 will be incurred in 2025, when the grants from projects are proceeded.



Information and Communication Expenses

	Actual 2024	Revised budget 2024	Actual 2023
Fixed Expenses			
Information and Communication	10.827,96 €	11.000,00 €	9.043,61 €
TOTAL	10.827,96 €	11.000,00 €	9.043,61 €

The information and communication costs in 2024 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 2024	Revised budget 2024	Actual 2023
Fixed Expenses			
Contribution to ECA events	4.545,77 €	5.000,00 €	17.382,49 €
TOTAL	4.545,77 €	5.000,00 €	17.382,49 €

In 2024, ECA organized two Members Seminars, held in Valetta, Malta and Stockholm, Sweden. ECA covered the expenses for venue rental, meals (lunch), and social event costs.

Travel Expenses

	Actual 2024	Revised budget 2024	Actual 2023
Fixed Expenses			
Travel expenses	2.325,71 €	2.500,00 €	6.734,62
TOTAL	2.325,71 €	2.500,00 €	6.734,62

ECA covered the travel and accommodation expenses for both the coordinator and keynote speakers during the members' seminars (Valetta, Malta, Stockholm, Sweden).



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Other Expenses

	Actual 2024	Revised budget 2024	Actual 2023
Fixed Expenses			
Other expenses	5.069,26 €	5.500,00 €	4.782,06 €
TOTAL	5.069,26 €	5.500,00 €	4.782,06 €

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



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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.

The Financial Committee (FC), which currently consists of three members, has audited the ECA Draft budget 2025 and the financial statements 2024 of the European Consortium for Accreditation in Higher Education (ECA), which comprise the balance sheet as at 31 December 2024, the statement of income and expenditure 2024, 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 FC with all the information requested by it for the purpose of its audit, to show it the cash and assets if it so requests, and to make the books, records and other data carriers 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 efficacy of accounting policies used and the rationality 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 2024:

- Total assets increased on 31st December 2024 were very slightly (less than 2500€) up on the previous year
- Overall there was a slight increase in equity of 2471.33€ (31 December 2023 to 31 December 2024).



- Fixed incomes in 2024 reduced very slightly (by 4000€) compared to the previous year.
- There was a great reduction in fixed expenses, from 79942.78€ in 2023 to 59768.70€ (31 December 2023 to 31 December 2024), mainly due to a fall in the contribution to ECA events.
- With respect to variable incomes there was a marked decrease in income from CeQuint Fees compared to 2023, but an increase in Training fees (up over 3500€ compared to 2023) and project fees (though this amounted to less than 5K€ in total).



- The expectation and projection for 2025 (and the coming years) is that the fixed expenses are covered with the fixed incomes.

The FC recommended in 2023 that part of the surplus could be used by ECA in future years in the development of projects and events and is pleased that the 2025 budget reflects this recommendation.

The FC remains concerned with level participation by the ECA in projects. However, we understand and accept that the ability of the ECA to participate is limited by it not having paid staff. Furthermore, the FC does not consider this is a restriction the ECA can easily address.

Given the above, the FC wishes to make the following observations and recommendations to the ECA Board;

1. The FC welcomes the proposed investment (32K€) in internal strategic projects.
2. The FC agrees with the proposed continuation of investment in training, but suggests the amount proposed (which is actually more than 20% down on 2023) should be reconsidered, with a view to being increased.



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Given the success of the training program, it is advisable to consider expanding the range of training offerings and increasing the frequency of sessions annually, while maintaining the current quality and delivery approach. Additionally, there is potential to explore combining two or more courses into integrated modules, which could reduce training costs and enhance net profitability.

3. The FC agrees with the increased investment in ECA events but strongly suggests the forthcoming General Assembly and conference in Cologne be fully utilised to promote the ECA and to connect with potential new members.

Consider developing a structured plan for next year's promotional activities. This could involve participating in major higher education events and establishing collaborations with leading organizations. Acting as an ECA representative or partner in their initiatives or projects could enhance visibility and strengthen strategic relationships.

4. We wish to congratulate the secretariat on the preparation of clear and accurate financial papers.

Approved at the General meeting on the **16 of June 2025**.

Signatures of the Board members:

Eva Fernández de Labastida
Chair

Solange Pisarz
Vice-Chair

Luut Kroes
Treasurer

Ronny Heintze
Board member

Klemen Subic
Board member

Sebastian Steele
Board member



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Signatures of the Financial Committee:

Craig Thompson

Giacomo Annese

Luis Velón