Eaquals
A company limited by guarantee

Board report and financial statements
Year ended 31 December 2015

Company registration number (England and Wales) 7727406
Charity registration number (UK) 1143547

Evaluation and Accreditation of Quality in Language Services
Eequals

Board report and financial statements
Year ended 31 December 2015

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Board report
Year ended 31 December 2015

Board members
Richard Rossner (Chair)
Justin Quinn (Chair-Elect from 17 April 2015)
(Centre of English Studies, Ireland)
Mila Angelova (Vice-Chair)
(AVO Language & Examination Centre, Bulgaria)
Walter Denz (Vice Chair) (Liden & Denz, Russia)
Ian Powney (Treasurer and Company Secretary)
Peter Brown (British School of Trieste)
Michael Carrier (Cambridge English Language Assessment)
Jacek Czlonkowski (PASE, Polish Association) (to 17 April 2015)
Tim Goodier (Eurocentres Foundation) (from 17 April 2015)
Brian North (Eurocentres Foundation) (to 17 April 2015)
Joanna Watson

Accreditation panel
Valérie Clochard (Eurocentres Lausanne)
Lyndy Cronin
Martyn Ellis
John Haagensen (Eurocentres London)
Sue Hackett (QQI, Ireland)
Varbitka Hadjidimitrova
(AVO Language & Examination Centre, Bulgaria)
Laura Muresan (QUEST, Romania)
Sue Sheerin

The Equals Ombudsman
Hans W Blaasch

Executive Director
Sarah Aitken

Director of Accreditation, Training and Consultancy Services Manager
James Douglas (to 29 February 2016)
Anna Andor

Administrative Assistant
Vivi Koszegi
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<thead>
<tr>
<th><strong>Registered office</strong></th>
<th>29/30 Fitzroy Square, London UK WC1T 6LQ</th>
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<tbody>
<tr>
<td><strong>Secretariat</strong></td>
<td>P O Box 1202/95, Budapest H-1380, Hungary</td>
</tr>
<tr>
<td><strong>Website</strong></td>
<td><a href="http://www.eaquals.org">www.eaquals.org</a></td>
</tr>
<tr>
<td><strong>Company registration number</strong></td>
<td>7727406, incorporated on 3 August 2011 (England and Wales)</td>
</tr>
<tr>
<td><strong>Charity registration number</strong></td>
<td>1143547 (UK)</td>
</tr>
<tr>
<td><strong>Independent examiner</strong></td>
<td>Julian Flitter FCA, Goodman Jones LLP, 29/30 Fitzroy Square, London UK W1T 6LQ</td>
</tr>
<tr>
<td><strong>Solicitors</strong></td>
<td>Russell-Cooke, 2 Putney Hill, Putney, London UK SW15 6AB</td>
</tr>
<tr>
<td><strong>Bankers</strong></td>
<td>Barclays Bank, 1 Churchill Place, Canary Wharf, London UK E14 5HP</td>
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</table>
Eaquals

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Eaquals Membership

Founder F Joined 2015* Joined 2016 to date#

ACREDITED MEMBERS

Austria
Beckley Institute

Bosnia and Herzegovina
Anglia V
Cambridge Centar
DIALOGOS

Bulgaria
AVO Language and Examination Centre

China
iMandarin Language Training Institute
(Shanghai, Beijing, Guangzhou)

Croatia
KEZELE-School of Foreign Languages and Business
Communication
LinguaPax Language School
Skola stranih jezika – Ziger

Cyprus (North)
Girne American University Foundation English School

Czech Republic
AKCENT International House Prague
CA Institute of Languages *

Egypt
International House Cairo

France
alpha.b Institut Linguistique
ALPADIA Lyon #
Centre International d’Antibes
EF Ecole Internationale de Francais – Nice
EF Ecole Internationale de Francais – Paris
Eurocentres Amboise
Eurocentres La Rochelle
Eurocentres Paris
I.L.A. (Institut Linguistique Adenet)/Easy French
IFALPES
IS Aix-en-Provence

Germany
ALPADIA Language Schools, Berlin
ALPADIA Language Schools, Freiburg #
did deutsch-institut Berlin
did deutsch-institut Frankfurt
did deutsch-institut München
EF Internationale Sprachschule, Berlin #
EF Internationale Sprachschule München
Eurocentres Berlin
GLS Campus Berlin- International House

Greece
Bourtosoukli Language Centre
Doukas School - The Department of Foreign Languages

Hungary
International House Budapest

Ireland
ACET (Cork Language Centre International)
ATC Language School *
Alpha College of English
Bridge Mills Galway Language Centre
Centre of English Studies
Cork English College
Emerald Cultural Institute, Dublin
Galway Cultural Institute
International House Dublin
SEDA College
Swan Training Institute

Italy
alpha beta piccadilly
British School of Trieste F
CLM-Bell
CLUSS – Centro Linguistico Università per Stranieri di Siena *
Di.L.I.t. International House
EF Centro Linguistico, Rome
Eurocentres Firenze
International Language School S.r.l. Rome, Milan
Lord Byron College
The London School *

Kazakhstan
InterPress-International House, Almaty
InterPress-International House, Astana
Study Inn

Kosovo
New Age School

Latvia
Education Centre DURBE

Libya
International House Tripoli

Luxembourg
PROLINGUA Language Centre
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**Malta**
ACE English, Malta *
EF International Language Centres, Malta
European School of English – Malta
International House Malta-Gozo
Maltalingua School of English
NTS English Language Institute

**Montenegro**
Oxford Center International Language Centre

**Poland**
Gama College of English (formerly Bell Krakow)
The Language Centre of Uniwersytet Jagiellonski

**Qatar**
Qatar International Academy for Security Studies (QIASS), Language School
International House Doha *

**Romania**
Britania Learning Centre (formerly Bell Bucharest)
International House Bucharest

**Russia**
Derzhavin Institute
Liden & Denz Language Centre, Moscow
Liden & Denz Language Centre, St Petersburg

**Serbia**
Tom & Emma School of English

**South Africa**
EF International Language School Cape Town
Good Hope Studies

**Spain**
British Institute of Seville  
EF Centro Internacional de Idiomas, Madrid
EF Escuela Internacional de Español SA, Barcelona
EF International Language Centres, Malaga
Hispania, escuela de español
Idiomas O’Clock *
International House Barcelona
International House Madrid
International House Valladolid
Lacunza, International House-San Sebastian  
Lenguas Vivas
Malaca Instituto

**Switzerland**
academia Zürich – Sprachen und Lernen GmbH
ALPADIA Montreux
Alpha Sprachwelt
Bell Switzerland SA
business language centre blc
Eurocentres Foundation  
Eurocentres Lausanne
inlingua Sprachschule Basel
LSI Switzerland AG
TLC International House Zurich – Baden

**Turkey**
Adana Gundogdu College *
Izmir University of Economics - School of Foreign Languages
Sinav Schools – Ankara *
Terakki Foundation School *
Toros İlköğretim Okulu *
Yuce Schools

**Ukraine**
NOVAMOVA International Language School
Odessa Language Study Centre (OLSC)

**United Arab Emirates**
Eton Institute (Dubai & Abu Dhabi)

**United Kingdom**
Bloomsbury International
Centre of English Studies, Wimbledon
Centre of English Studies, Worthing
EF International School of English Cambridge
English in Action
Eurocentres Bournemouth
Eurocentres Brighton
Eurocentres Cambridge
Eurocentres London Central
Eurocentres London Eltham
Experience English: Edinburgh Language Centre
Experience English: English Language Centre York
Experience English: Hampstead School of English
Experience English: Manchester Academy of English
Experience English: Young Learners *
International House Bristol *
International House London  
International House Newcastle
NILE, Norwich Institute for Language Education
Oxford House College
Oxford House College, Oxford Centre
St Giles International Eastbourne
St Giles International London *
The Language Gallery
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**ASSOCIATE MEMBERS**

**Austria**
CEBS - Center für berufsbezogene Sprachen

**Bulgaria**
OPTIMA, The Bulgarian Association of Quality Language Services

**Croatia**
CAFL, The Association for Foreign Languages at the Croatian Chamber of Economy

**Czech Republic**
Asociace jazykových škol *

**Former Yugoslav Republic of Macedonia**
MAQS, Macedonian Association for Quality Language Services

**France**
Centre international d’études pédagogiques (CIEP)

**Germany**
g.a.s.t., TestDaF-Institut
Goethe-Institut HQ
tele GmbH

**Greece**
QLS, Panhellenic Association of Accredited Quality Language Schools

**Ireland**
Quality and Qualifications Ireland (QQI)

**Italy**
AISLI, the Italian Association of Quality Language Schools

**Poland**
PASE, Polish Association for Standards in Language Education

**Portugal**
Camões, Instituto da Cooperação e da Língua

**Romania**
Romanian Association for Quality Language Services (QUEST)

**Serbia**
YALS, Association of Language Schools of Serbia

**Spain**
Instituto Cervantes
FEDELE *

**United Kingdom**
British Council
Cambridge English Language Assessment
Foreign and Commonwealth Office Language Policy and Standards (FCO)
Guided e-Learning
Macmillan Education *
Oxford University Press
Pearson Education
Trinity College London

**Worldwide**
International House World Organisation

**PROJECT PARTNERS**

**Italy**
Centro di Ricerca e di Servizio DITALS
CVCL (Universita per Stranieri di Perugia)

**Switzerland**
Migros-Genossenschafts-Bund

**Turkey**
Sabanci University - School of Languages
Eaquals

Board report
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Introduction

The members of the board, who are the directors of the company (“the association”) for the purposes of UK company law and trustees for the purposes of UK charity law, present their statutory annual report which includes the information set out on pages 1 to 5 and the financial statements for the year ended 31 December 2015.

The financial statements have been prepared in accordance with the accounting policies set out on pages 24 and 25 and comply with the association’s Articles of Association, applicable laws and the requirements of the revised Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in 2015.

All of the association’s activities are charitable; the objects of the association are the advancement of education for the public benefit, in particular to improve the provision and quality of language education and cultural understanding for students of languages and cultures by:

- developing and promoting quality standards for the teaching and testing of modern languages, cultural awareness and associated skills;
- providing accreditation against these standards for providers of language education and related services;
- providing training and support for teachers and others working in the field of language education with a view to furthering their professional development so as to raise language teaching standards worldwide; and
- developing and producing materials and tools to improve language teaching.

As a not for profit association we have no shareholders to fund; our financial surplus is available to finance future developments.

Eaquals (Evaluation and Accreditation of Quality Language Services) was founded in 1991 as the European Association for Quality Language Services. The name was later changed to reflect Eaquals’ development worldwide.

Inspection, accreditation and support for quality development

Accreditation by Eaquals is the primary way in which language education institutions anywhere in the world can demonstrate their achievement of high international standards. Membership of Eaquals is awarded after a rigorous inspection based on transparent criteria, and a re-inspection is held every four years. The process is designed to assist language centres to attain and maintain quality standards, and independent consultancy advice is provided where required, in particular for institutions seeking accreditation for the first time.

Where educational groups with multiple teaching centres already have internal quality control processes that meet Eaquals’ criteria, we work closely to support and complement these and avoid duplication. For example, Eaquals’ inspections of a number of independent International House schools are carried out jointly with the International House World Organisation, and a similar arrangement operates with Eurocentres.
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The inspection scheme is regularly reviewed to ensure that it remains fit for purpose. The main categories of Eaquals quality standards, within each of which there are detailed assessment criteria, are:

1. management and administration;
2. teaching and learning;
3. course design and supporting systems;
4. assessment and certification;
5. academic resources;
6. learning environment;
7. client services;
8. quality assurance;
9. staff profile and development;
10. staff employment terms;
11. internal communications;
12. external communications.

As more and more Eaquals members and prospective members now offer blended and on-line learning alongside face-to-face lessons as part of their language programmes, work began in 2014 on supplementary inspection criteria to enable Eaquals inspectors to evaluate this provision formally during inspections. These supplementary criteria will be piloted on a voluntary basis during the first half of 2016.

Eaquals inspectors are themselves language education professionals with considerable managerial and international experience who have successfully completed training in the Eaquals inspection scheme. They develop and maintain their expertise through regular professional development and standardisation sessions.

Under the guidance of the Director of Accreditation and Consultancy, the Accreditation Panel of 8 senior inspectors ensures that Eaquals’ quality standards are consistently applied. It moderates all inspection reports, decides the outcome of each inspection, and oversees the development of the inspection scheme. Panel members are appointed by the board. The panel met twice in 2015.

Membership of Eaquals offers our accredited institutions support in attaining excellence, setting them apart from others in their field. Our inspection process also offers groups of centres a reliable and straightforward way to ensure common quality standards within and across national boundaries.

While national accrediting bodies may concentrate on their home language, Eaquals accredits teaching and teacher training across every language (currently 28 – see website for details).

We assist member institutions with manager and staff training, and with consultancy and advice on academic and general management, offering them a range of online and printed resources and a programme of professional events. The Eaquals English Campus blended learning software is available for the use of accredited centres.
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Associate Members and Project Partners

Apart from the providers which are accredited members of the association, Eaquals has 27 Associate Members representing 16 countries between them. These comprise a uniquely diverse group of influential organisations involved in language education. They range from national associations of language education providers to national public sector bodies responsible for promoting language and culture (for example, Goethe-Institut, Instituto Cervantes and the British Council), language examination providers, publishers of language learning materials, and a French government institution for language study and research. Associate Members bring a wealth of professional expertise to our network and provide invaluable support for many of our educational projects.

In addition, there are 4 organisations (from 3 countries) which are Project Partners, all but one of which are university language departments. Project partners do not have voting rights.

Individual members

Eaquals also has a number of individual members (40 in 2015). These are primarily freelance inspectors and other individuals who wish to contribute to Eaquals’ mission and projects. Individual members do not have voting rights.

Conferences

Eaquals endorses the principles on Language Learning for European Citizenship formulated by the Council of Europe:

- to increase mutual knowledge and understanding among all European people;
- to increase the quantity and quality of international cooperation; and
- to combat prejudice and intolerance towards people of different languages and cultures.

Our conferences are attended by a wide range of member delegates including directors, academic and business managers and those responsible for teaching and course design. Eaquals conferences are also open to any non-member language education professionals, many of whom represent institutions that are in the process of applying to become future members of our association.

The 2015 Eaquals International Conference held in Málaga, Spain from 16 to 18 April, and supported by Eaquals members in Andalusia, was attended by 220 registrants. The programme of workshops, presentations and plenaries was organised in four thematic strands: quality management; best practice in the classroom; course design, assessment and the Common European Framework of Reference for Languages (CEFR); and business and marketing management. These themes were chosen for their appeal and relevance to delegates and have been a common thread linking our professional events for the past two years.

Sessions included the use of mobile technology and social media in language education, curriculum and assessment design, welfare for young learners, and insights into research into vocabulary learning, as well as the launch of a new Eaquals publication to help teachers of French as a foreign language to apply CEFR principles. As part of Eaquals’ commitment to supporting the teaching of all languages, a number of sessions were delivered in 2 languages and there was a separate Spanish language strand. An additional full-day management training workshop was offered as a pre-conference event; it was enthusiastically received by the 100 members who attended. Professional development and standardisation sessions were held for Eaquals inspectors. The 2015 Annual General Meeting of the association took place during the conference. It was attended by representatives of 116 Eaquals members.
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The 2015 Eaquals Members Meeting held in Nice, France from 19 to 21 November, with the assistance of our local members, was attended by 120 member representatives. The meeting provided practical professional development for members, offering a choice of 3-hour and 90-minute training workshops over two days. Topics included practical research techniques for language teachers; leadership styles; digital marketing; assessment; and a demonstration of a range of ideas for using new technologies in the language classroom. Many of the sessions were led by members presenting at an Eaquals event for the first time. There were additional training sessions for Eaquals inspectors.

Our conference and meeting programmes are planned to be relevant to language education professionals in all sectors, both state-supported and private, and those involved in business management in educational institutions. Content is relevant to those teaching local students as well as those teaching students from abroad.

Apart from the formal professional development sessions, a major benefit of the conferences and meetings is the opportunity to network and exchange expertise with fellow professionals involved in international language education.

Projects

In 2015, Eaquals completed a 2-year project and launched a major new resource for the teaching of French - *L’Inventaire des contenus clés des niveaux du CECL* (the Eaquals Core Inventory for French Related to CEFR Levels).

Published jointly with Eaquals associate member the Centre international d’études pédagogiques (CIEP), the *Inventaire* aims to make the CEFR tangible and accessible to classroom teachers and course designers. It contains guidance on appropriate teaching points at each CEFR level, together with a summary of key points with detailed language examples. The publication follows the success of the Eaquals/British Council Core Inventory for General English.

The *Inventaire* was developed by Eaquals and Eurocentres under the leadership of Brian North, with support from the Canadian Association of Second Language Teachers (ACPLS/CASELT) and CIEP. The project team included many individuals from Eaquals member institutions: Eurocentres Lausanne and Paris; TLC International House Baden-Zurich; Lacunza IH, San Sebastian; Alpha B Institut, Nice; CEBS Austria and CIEP. We thank them for all their hard work and congratulate them on the outcome.

The *Eaquals Development Group*, established in 2014 in order to generate new ideas for projects and comprising a specially appointed group of volunteer members, worked on 3 separate projects. Two of these were concluded in 2015 and will result in new services for members in 2016: a members’ blog, and a fund to support professional events that are organised by members in their local regions.
A third project has been working to design a scheme whereby Eaquals can recognise good practice in the provision of continuous professional development for teachers within Eaquals member institutions. This project is ongoing and is due to report to members towards the end of 2016. Its goal is to enable Eaquals-accredited institutions to issue a formal report with an Eaquals stamp detailing an individual employee’s CPD achievements and activities over a given time period. The scheme will recommend use of Eaquals’ frameworks of teacher competence descriptors as reference points for mapping the CPD activities offered and the development of individuals’ expertise.

Such a recognition scheme is likely to be of benefit both to individual teachers, who wish to evidence post-qualification development of their professional skills and expertise when moving between employers, as well as to Eaquals-accredited centres that wish to demonstrate their commitment to ongoing staff development as a means of attracting and retaining talented professionals.

A separate project concerns the further development of the *Eaquals Framework for Language Teacher Training and Development*, published in 2013. This *Framework* is related to the *European Profiling Grid* (EPG), which contains generic descriptors of language teachers’ competences distributed over six ‘development phases’, from novice to experienced. The *Framework* provides many more detailed descriptors at the three main phases of development. The project, begun in 2015, aims to supplement the Framework by adding descriptors that are specifically relevant to the *teaching of languages for academic purposes* (TELAP), for example in university language centres. The supplement, to be presented at the 2016 conference, was developed by a project group involving representatives from 6 Eaquals member institutions which provide this kind of language teaching.

All of these projects were funded from Eaquals’ unrestricted funds.

**Partnerships**

Eaquals is proud to work with other important organisations to promote the provision and quality of language education. In some cases there are specific co-operation agreements or partnership arrangements:

- **The Council of Europe**

  Eaquals has participatory status as an NGO with the Council of Europe to advise on language education issues, and has worked closely with its Language Policy Unit on developments related to the *Common European Framework of Reference for Languages: Learning, Teaching, Assessment (CEFR)*, the *European Language Portfolio* (ELP), and language provision for adult migrants. Members of Eaquals also worked under Council of Europe auspices on the preparation of CEFR user guides.

- **The Association of Language Testers in Europe (ALTE)**

  Eaquals and ALTE (http://www.alte.org/) co-operated to develop the *Eaquals-ALTE European Language Portfolio*, the first electronic ELP to be accredited by the Council of Europe. A high level meeting took place in 2015 to review our current agreement and explore new opportunities for collaboration.
**Eaquals**

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- **The British Accreditation Council (BAC)**

  The BAC has been accrediting independent further and higher education institutions for over 30 years, and has considerable expertise in setting standards for educational disciplines other than languages. The BAC ([http://www.the-bac.org/](http://www.the-bac.org/)) and Eaquals signed a Memorandum of Cooperation in November 2015, acknowledging our shared interest and mission in enhancing quality in international education services. We wish to explore possible areas of collaboration in delivering quality assurance and training services to international education institutions outside the UK.

- **CercleS (European Confederation of Language Centres in Higher Education)**

  In 2015 Eaquals signed a Memorandum of Cooperation with CercleS, the European Confederation of Language Centres in Higher Education, with a view to exploring areas of common interest and to support language learning in the university sector, especially with regard to quality assurance.

  Founded in 1991, CercleS is a confederation of independent associations from 22 countries in Europe. It brings together some 290 Language Centres, Departments, Institutes, Faculties or Schools in Higher Education whose main responsibility is the teaching of language. CercleS is committed to the highest possible standards in language education and research and, along with Eaquals, is a member of the Professional Network Forum at ECML.

  CercleS ([www.cercles.org](http://www.cercles.org)) aims to support language centres in European establishments of higher education; to promote research in foreign language learning at international level and to encourage international and interdisciplinary cooperation between language centres in order to enable them to co-ordinate the pursuit of their objectives.

- **The Council of Europe’s European Centre for Modern Languages (ECML)**

  Eaquals is a co-founder and member of ECML’s Professional Network Forum and advises on matters related to language education in general and quality assurance in particular. Eaquals inspectors and member representatives have played a key role in several recent ECML projects. Most recently, Eaquals members were involved in a project on quality in the field of language provision for adult migrants, which involved two consultancy visits to Liechtenstein.

  Building on its ongoing work on frameworks of descriptors of language teacher competences, in early 2015 Eaquals joined a consortium to prepare a response to an invitation from the ECML to tender for a project in its 2016-2019 programme that will explore the feasibility of a common and overarching European framework of reference relating to competences related to language education and the role of languages in education. The application was successful, and work has begun on a comprehensive guide to existing frameworks and standards.
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- **The International Organisation for Standardisation (ISO)**
  Eaquals has liaison status with two ISO technical committees, ISO/TC 176, which is responsible for ISO 9001 and related management system standards, and ISO/TC 232, which is developing standards for education and training outside the formal sector, including ISO 29990 'Learning services for non-formal education and training - Basic requirements for service providers', published in 2010. Eaquals is actively represented on ISO/TC 232, which completed a specific standard for providers of language learning services published in mid-2014. In 2015, Eaquals co-hosted a meeting of ISO/TC232 at BSI in London, at which a new service standard for learning services was finalised. This will be published as ISO 29990-1 in 2016. Eaquals also has liaison status with ISO/PC288 committee, which aims to develop a management system standard for educational organisations in general.

- **Japan Association for Management of Training and Education (JAMOTE)**
  Eaquals and JAMOTE have worked closely together on the development of ISO 29990, a new standard for providers of learning services in the non-formal sector. In addition JAMOTE and Eaquals have co-operated to run several seminars in Japan on quality assurance in education and training, including language education. In July 2015 JAMOTE organised a symposium in Tokyo on ‘working successfully in a global environment’, with Eaquals participation.

- **Instytut Baden Edukacyjnych - the Polish Ministry of Education**
  Eaquals members in Poland have been assisting the Polish Ministry of Education – Instytut Baden Edukacyjnych (IBE) – by advising and sharing information on quality assurance requirements for institutions which award certificates and diplomas in language proficiency within the Polish Integrated Qualifications System.

- **National ELT Accreditation Scheme (NEAS)**
  NEAS is the Australian ELT (English Language Training) accreditation scheme which accredits ELT centres in private and public universities, vocational colleges and schools as well as private ELT centres. Eaquals and NEAS have agreed to exchange information on approaches to quality assurance.
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Recognition and participation in the wider community

Governments, clients for language courses, including parents, teachers, companies and marketing agents in other countries, all rely on Eaquals accreditation to assure quality across national boundaries. The Eaquals website course-finder section promotes courses offered by accredited members.

One of the main strengths of Eaquals is our ability to accredit quality across brands and education sectors so that those looking for excellence can recognise it, whether provided by a big chain of providers or a single institution.

In order to promote Eaquals, our members and our wider quality ethos, Eaquals was represented at the public events listed below (acronyms are expanded below unless already explained earlier in this report).

Events with Eaquals’ participation in 2015

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
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</thead>
<tbody>
<tr>
<td>6 February</td>
<td>The Professional Network Forum meeting of the ECML of the Council of Europe. Eaquals is a member of this Forum and helps to shape plans for new education projects undertaken by the ECML.</td>
</tr>
<tr>
<td>6 - 7 February</td>
<td>Annual English Language Teaching conference hosted by IH Barcelona. Eaquals was invited to present the European Profiling Grid and contributed to a panel discussion on the merits of different teacher competence frameworks.</td>
</tr>
<tr>
<td>10 February</td>
<td>Eaquals gave a presentation and led a training workshop, delivered in 3 languages, on the uses of the European Profiling Grid, for teachers of German, French English and Georgian as foreign languages. The event was sponsored by the Goethe Institut.</td>
</tr>
<tr>
<td>12 – 13 March</td>
<td>The English UK Management Conference is an annual professional development event attended by managers of language centres. Eaquals delivered a workshop on institutional self-assessment and provided information about our activities at an exhibition stand.</td>
</tr>
<tr>
<td>21 March</td>
<td>Czech Association of Certified Language Schools (ACERT) conference, an Associate Member of Eaquals. Eaquals delivered a plenary presentation and workshop at the final conference of the association as it prepared to re-launch a new national body later in the year.</td>
</tr>
<tr>
<td>25 – 27 March</td>
<td>Conference to mark the 10th anniversary of the Language Centre at the Universitat Politècnica de València on the theme “New Challenges for Language Centres: towards mutual recognition of qualifications”. Eaquals was invited to take part in the closing panel discussion.</td>
</tr>
<tr>
<td>26 - 28 March</td>
<td>The World Congress of Modern Languages. Brian North delivered a keynote plenary on Making the CEFR tangible – and disseminated information on the new Core Inventory for French, published jointly by Eaquals and CIEP.</td>
</tr>
<tr>
<td>26 - 28 March</td>
<td>Keynote plenary at the annual conference of AISLi, the Italian Association of Quality Language Schools, an Associate Member of Eaquals.</td>
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<tr>
<td>11 – 14 April</td>
<td>IATEFL Conference, UK. Eaquals members delivered 2 presentations – on institutional self-assessment and the CEFR - as a means of raising our profile at this key international language education event.</td>
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8 – 10 May (Warsaw) Workshops for teachers at the annual conference of PASE, the Polish Association for Standards in Language Education, an Eaquals Associate Member.

28 May (Zadar, Croatia) Eaquals was invited to present our inspection scheme and quality standards at an International Adult Education Symposium, alongside our local Associate Member - the Croatian Association for Foreign Languages (CAFL).

4 June (London) At the annual British Council ELTons Awards Ceremony, Eaquals accredited member NILE was shortlisted in the Digital Innovation category for their online courses and one of our individual members, Nikolay Markov Nikolov, was shortlisted for the Macmillan Education Award for New Talent in Writing.

Board member, Tim Goodier, won the British Council award for the Masters Dissertation with the Best Potential for Impact on ELT.

20 June (Sofia) AVO Language & Examination Centre, Sofia: Eaquals board members spoke at the conference to mark the 25th anniversary of our Accredited Member in Bulgaria.

25 – 26 June (Bucharest) QUEST conference. Eaquals was invited to speak on quality in language education at the annual conference of our Associate Member in Romania, who were joined by delegates from AELFE, the Asociación Europea de Lenguas para Fines Específicos.

26 – 27 June (Leon) Closing plenary on quality assurance at the biannual conference of ACLES, the Spanish association of university language centres.

11 July (Sofia) OPTIMA annual conference, where Eaquals delivered a plenary on quality standards for blended and online language learning. OPTIMA is the Bulgarian association of language schools and an Associate Member of Eaquals.

23 July (Tokyo) The Eaquals chair spoke on ‘Transversal competences – working successfully in a global environment’ at a conference and symposium organised by JAMOTE.

4 September (London) GAELA (Global Alliance of Education and Language Associations); this is the annual meeting of national associations of schools in the language travel sector, several of whom also run national quality assurance schemes.

5 – 6 September (London) ALPHE agents’ workshop: one of the annual fairs at which providers of language travel services meet agents from originating countries all over the world. It is an opportunity for Eaquals to meet language centre managers, and to make Eaquals’ work better known to education agents. At the ALPHE event on 5 September, four Eaquals accredited schools were selected for STM STAR awards and 11 more were shortlisted. Under the rules of the awards, schools that have already won 5 times are no longer eligible to take part - 3 Eaquals members fall into this category.

11 – 13 Sept (Bologna) AISLi DOS conference. Eaquals Board members gave plenary talks and workshops at this annual professional event for Directors of Studies, organised by our Associate Member in Italy.
Eaquals

Board report
Year ended 31 December 2015

15 – 18 Sept (Glasgow) EAIE, the European Association of International Education annual conference is the largest university networking event for those involved in international education. Eaquals attended to raise our profile among higher education institutions and their language centres and presented our accreditation scheme.

18 – 20 Sept (Krakow) IATEFL Poland. The Eaquals chair was invited to deliver a keynote plenary and he and a fellow board member delivered several additional workshops at this large event for language teachers working in Poland.

21 – 23 Sept (London) Eaquals co-hosted a meeting of ISO/TC 232 at BSI in London at which the generic service standard for learning services outside formal education was finalised.

28 – 29 Sept (Cadiz) FEDELE, the Federación de Escuelas de España como Lengua Extranjero, invited Eaquals to participate in their 16th Annual Meeting and Workshop, and we held meetings with a number of Spanish language schools about our accreditation scheme.

31 October (Valencia) One-day language conference organised by ACEICOVA (the association of language schools in Valencia) to promote member schools to a local audience. We were invited to speak at the event by our local Accredited Member, to raise awareness of the value of Eaquals accreditation.

1 – 3 November (Berlin) ICEF agent workshop, Berlin; like ALPHE, but much larger, this is a fair to bring providers of language travel services together with their commercial representatives. Eaquals representatives were able to renew contact with many language education providers interested in joining and also handle many new enquiries.

10 – 11 December (Graz) The ECML conference on ‘Learning through Languages’ launched the next 4-year programme of projects under the banner of ‘Languages at the heart of learning’. Eaquals contributed to the discussions on the implementation of the new programme and led a workshop.
Eaquals

Board report
Year ended 31 December 2015

Strategic report

The Eaquals board conducted a thorough review of the development strategy that was drawn up in 2013, and considered several governance issues. As a result, a revised mission statement and statement of values together with an updated development strategy was approved by the board in November 2015.

EAQUALS’ MISSION
We foster excellence in language education across the world by providing guidance and support to teaching institutions and individuals.

EAQUALS’ VALUES
- To serve the interests of language learners worldwide
- To promote all languages and cultures
- To encourage personal and professional development
- To foster international cooperation and understanding
- To uphold openness and transparency
- To support fair dealing and professional service

The development strategy covers the period 2016 – 2020 and comprises the following main objectives:

- **Overarching objective**: Eaquals aims to become the leading international association for language learning service providers, with a reputation for academic excellence and all-round quality.

- **Accredited membership**: Eaquals will secure its future through strategic growth in the number of accredited members.

- **Associate membership**: Eaquals will seek strategic growth in the numbers and range of associate members in order to enhance its profile, influence and reputation for academic excellence.

- **Contribution to language education, and the profile of Eaquals**: Eaquals will continue to make a contribution to language education, including to the personal development of language learners. In this way, Eaquals will raise its academic profile and increase its influence.

- **Member benefits**: Eaquals will provide value for money and tangible benefits to its members.

- **Eaquals staff and resources**: Eaquals will periodically review its financial and human resources in order to ensure that these enable us to meet our objectives.

The strategy will be discussed and reviewed in detail with Eaquals members at the 2016 Annual General Meeting as Eaquals marks its 25th anniversary.

The Executive Director is responsible for implementing the development plan and meeting these objectives and reports regularly on progress to the Board and the Executive Committee.

The board members have ensured that all activities throughout the year have been in the interest of public benefit. The board members confirm that they have referred to the guidance contained in the UK Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.
Eaquals

Board report
Year ended 31 December 2015

Specific achievements in 2015

Eaquals was responsible for or contributed to the following achievements:

- The running of a successful international conference in Málaga for 220 participants (April 2015).
- The running of an international professional development event in Nice for 120 Eaquals member representatives (November 2015).
- The revision of the core Eaquals inspection scheme documents and guidelines (Version 7.1) to include additional quality indicators for the teaching of languages using online and blended learning methods, supported by training for inspectors.
- Ongoing work in a project group (LAP or Languages for Academic Purposes) to review the suitability of the European Profiling Grid and Eaquals TD Framework descriptors for language teachers working in universities.
- The launch of a project to review the Eaquals Certificate of Achievement scheme and facilitate its adoption by a wider group of accredited members.
- Completion and formal approval of two projects proposed and developed by the Eaquals Development Group: a plan to launch a members’ blog to facilitate communication between members; and a fund to raise Eaquals’ profile by supporting professional events run by members in their local area.
- The launch of a further Development Group project, to set up a scheme to recognise the quality of internal professional development programmes offered by Eaquals members to their teaching staff.
- Implementation of an updated system for formal self-assessment at a mid-point between inspections to support accredited members to continue to develop the quality of their provision.
- Improved support services for institutions preparing for a first Eaquals inspection.
- Redesign of the Eaquals website and the Certificate website.
- A new marketing leaflet promoting the benefits of choosing an Eaquals accredited language centre, available in 5 languages.
- Thorough exploration of options for the independent accreditation of Eaquals.

In partnership with others:

- The completion, publication and promotion of the Inventaire des contenus clés aux niveaux du CECR, a Core Inventory for French – a practical tool for the application of the CEFR for the French as a foreign language classroom with support from CIEP.
- International dissemination of resources and tools to support professional development for language teachers: the European Profiling Grid and the Eaquals Framework for Language Teacher Training and Development.
- Participated in the work of ISO/TC 232 which led to the production of a generic service standard for learning services outside formal education, and ISO/PC 288.
- Further development of a dedicated section of the Council of Europe’s website on the linguistic integration of adult migrants including the planning of a toolkit for volunteers working with refugees.
Eaquals

Board report
Year ended 31 December 2015

Objectives for 2016

The association’s main objectives for 2016 are:

- To promote high quality standards by continuing to provide practical professional support to Eaquals members;
- To continue to grow the association by increasing the number of accredited and associate members;
- To communicate the revised Eaquals development strategy to members;
- To develop Eaquals consultancy and training services in specific areas of expertise;
- To disseminate the Core Inventory for French among teachers of French as a Foreign Language;
- To pilot the new quality standards for blended learning and online programmes, and complete their integration into the Eaquals inspection scheme, supported by training for accredited members and inspectors;
- To begin a review of current procedures for re-inspections to ensure that our scheme provides appropriate support for continuous development;
- To complete the review of the Eaquals Certificate of Achievement scheme and promote its adoption by more Eaquals member institutions;
- To develop a detailed plan for a scheme to recognise the quality of internal professional development programmes offered by Eaquals members to their teaching staff;
- To implement the fund for local events organised by members, following approval of the Eaquals Development Group proposal;
- To successfully deliver the April 2016 Eaquals International Conference in Lisbon and the November 2016 Members Meeting in Florence;
- To improve communication about Eaquals activities and services to members, potential members and stakeholders, in particular by launching the re-designed Eaquals website and a members blog;
- To translate the Eaquals Inspection Manual into German;
- To further develop and promote the European Profiling Grid and the Eaquals Framework for Language Teacher Training and Development;
- To contribute to the ECML’s project ‘Towards a CEFR for Language Teachers’;
- To recruit a new Director of Accreditation, Training and Consultancy, following the resignation of James Douglas.

Further details and website links for all Eaquals activities can be found on our website: www.eaquals.org

The association is very grateful to the many members who voluntarily give a good deal of their time without charge to Eaquals activities, and also in many cases to their employers for their support; without this work Eaquals could not operate.

Reserves

The association’s reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2015 the reserves stood at €199,975. The association pursues a policy of maintaining the reserves at least to the level of 6 months’ expenditure in order to support the ongoing activities.

The board maintains a planned level of cash, taking account of our charitable purpose, operational and financial risks and seasonal fluctuations, and cash which may be needed for future developments.
Eaquals

Board report
Year ended 31 December 2015

Risk management

During the year the board has reviewed the material risks facing the association and has taken appropriate steps to mitigate risks. The main financial risk, as identified by the board, lies in the continued support by member organisations; the board closely monitors member feedback and levels of new applications, and takes steps to maintain and enhance the association’s activities.

The board has considered the issues raised in Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009 issued by the UK Financial Reporting Council. The board has reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment, and has drawn up detailed financial projections. The board is satisfied that the association is a going concern.

Structure and governance

Voting members

The association is governed by its Articles of Association and also by its Membership Rules.

Eaquals is ultimately controlled by its voting members who elect board members at the annual general meeting and also determine any changes to the constitution. There are two types of voting members: accredited members and associate members. All members are expected to participate, particularly in the annual conferences and general meetings.

Accredited members are language schools which have reached the necessary quality standards as determined through the regular inspection process. As at 31 December 2015 there were 134 accredited members as listed on pages 3 and 4 of which we are delighted to welcome 14 which have joined Eaquals since 1 January 2015 (marked *) plus 4 since 1 January 2016 (marked #).

Associate members are other organisations involved in the promotion of language teaching but not offering direct teaching themselves; the 27 associate members are listed on page 5. Admission as an associate member requires nomination by the associate membership panel and approval by the board.

The board carried out a review of governance arrangements during 2015 including consideration of detailed matters by a working group. The conclusions were presented to a consultative session at the members’ meeting in Nice in November 2015. Proposals to change some of the Articles will be presented for approval to the Annual General Meeting in Lisbon in April 2016.

Board

There must be at least 5 but no more than 11 board members elected by the voting members for terms of up to two years, including the Chair, 2 Vice-Chairs and Treasurer. In addition the board may co-opt up to 4 additional members. There is no restriction on who may be elected as a board member.

The board exercises its responsibilities with the aid of an Executive Committee. This comprised Richard Rossner, Justin Quinn (from 17 April 2015), Mila Angelova, Walter Denz and Ian Powney. The Executive Committee met 5 times in 2015.

A resolution to reappoint Julian Flitter of Goodman Jones LLP as independent examiner will be proposed at the forthcoming Annual General Meeting.
Statement of board members’ responsibilities

The board members (who are also directors of the association) are responsible for preparing the board report and the financial statements in accordance with applicable law and regulations. Company law requires the board members to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the board members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the association and of its net incoming resources for that period. In preparing these financial statements, the board members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the UK Charity Statement of Recommended Practice (SORP);
- make judgments 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 association will continue to operate.

The board members are responsible for keeping proper accounting records that are sufficient to show and explain the association’s transactions and disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the UK Companies Act 2006. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as each of the board members is aware:

- there is no relevant information of which the association’s independent examiner is unaware; and
- each of the board members has taken all steps that he/she ought to have taken to make himself/herself aware of any relevant information and to establish that the independent examiner is aware of that information.

The board report including the strategic report on pages 16 to 19 was approved by the board on 16 March 2016 and signed on its behalf by:

Richard Rossner, Chair
Equals

Independent examiner’s report
to the board of Equals

I report on the accounts for the year ended 31 December 2015 set out on pages 22 to 26.

Respective responsibilities of board members and examiner

The association’s board members (who are the directors for the purposes of UK company law and trustees for the purpose of UK charity law) are responsible for the preparation of the accounts. The board members consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required (confirmed by the members at a general meeting). The association’s gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner’s report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity (the association) and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as board members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statements below.

Independent examiner’s statement

In connection with my examination, no matter has come to my attention: (1) which gives me reasonable cause to believe that, in any material respect, the requirements (a) to keep accounting records in accordance with Section 386 of the UK Companies Act 2006; and (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Julian Flitter FCA
Chartered Accountant
Goodman Jones LLP,
29/30 Fitzroy Square,
London W1T 6LQ

Date: 18 March 2016
Eaquals

Statement of financial activities
incorporating an income and expenditure account
Year ended 31 December 2015

<table>
<thead>
<tr>
<th>Total</th>
<th>C</th>
<th>Total</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from charitable activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership fees</td>
<td>321,735</td>
<td>294,886</td>
<td></td>
</tr>
<tr>
<td>Conferences and other member services</td>
<td>101,940</td>
<td>89,902</td>
<td></td>
</tr>
<tr>
<td>Consultancy and other income - unrestricted</td>
<td>119,959</td>
<td>63,877</td>
<td></td>
</tr>
<tr>
<td>Consultancy - restricted (fund closed in 2014)</td>
<td>-</td>
<td>24,428</td>
<td></td>
</tr>
<tr>
<td><strong>Total income from charitable activities</strong></td>
<td><strong>543,634</strong></td>
<td><strong>473,093</strong></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>bank interest receivable</td>
<td>-</td>
<td>128</td>
<td></td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td><strong>543,634</strong></td>
<td><strong>473,221</strong></td>
<td></td>
</tr>
<tr>
<td>Charitable expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inspection costs</td>
<td>149,122</td>
<td>120,912</td>
<td></td>
</tr>
<tr>
<td>Conferences and other member services</td>
<td>105,609</td>
<td>75,229</td>
<td></td>
</tr>
<tr>
<td>Consultancy costs - unrestricted</td>
<td>17’609</td>
<td>2,327</td>
<td></td>
</tr>
<tr>
<td>Consultancy costs - restricted (fund closed in 2014)</td>
<td>-</td>
<td>24,428</td>
<td></td>
</tr>
<tr>
<td>Marketing, website and development</td>
<td>89,248</td>
<td>79,146</td>
<td></td>
</tr>
<tr>
<td>Support costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governance: board and committee meeting costs</td>
<td>22,967</td>
<td>17,074</td>
<td></td>
</tr>
<tr>
<td>Governance: independent examiner’s costs</td>
<td>2,400</td>
<td>2,400</td>
<td></td>
</tr>
<tr>
<td>Other support costs</td>
<td>135,051</td>
<td>103,260</td>
<td></td>
</tr>
<tr>
<td><strong>Total charitable expenditure</strong></td>
<td><strong>522,006</strong></td>
<td><strong>424,776</strong></td>
<td></td>
</tr>
<tr>
<td>Net income and net movement in funds for the year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Funds brought forward</strong></td>
<td><strong>178,347</strong></td>
<td><strong>129,902</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Funds carried forward</strong></td>
<td><strong>199,975</strong></td>
<td><strong>178,347</strong></td>
<td></td>
</tr>
</tbody>
</table>

There are no recognised gains or losses for the year other than as shown above and all activities are continuing activities.

All charitable activities relate to unrestricted funds, except for 2014 restricted consultancy income and expenditure identified specifically above. The restricted funds were all for projects which closed in 2014: (1) the European Profiling Grid (EPG), (2) the Network of European Language Labelled Initiatives and Projects (NELLIP), and (3) the Quality Guidelines project (QuaG). The restricted charitable expenditure was €32,570 less a contribution from Eaquals’ unrestricted funds of €8,142, giving the net expenditure of €24,428 shown above in the statement of financial activities.

The notes on pages 24 to 26 form part of these financial statements.
Statement of financial activities
incorporating an income and expenditure account
Year ended 31 December 2015

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Trade debtors</td>
<td>8,545</td>
<td>14,421</td>
</tr>
<tr>
<td>- Prepayments</td>
<td>24,798</td>
<td>34,012</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>267,204</td>
<td>222,884</td>
</tr>
<tr>
<td></td>
<td>300,547</td>
<td>271,317</td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Trade creditors</td>
<td>46,616</td>
<td>19,033</td>
</tr>
<tr>
<td>- Accruals and income received in advance</td>
<td>53,956</td>
<td>73,937</td>
</tr>
<tr>
<td></td>
<td>100,572</td>
<td>92,970</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td>199,975</td>
<td>178,347</td>
</tr>
<tr>
<td><strong>Total funds:</strong> all general fund (unrestricted)</td>
<td>199,975</td>
<td>178,347</td>
</tr>
</tbody>
</table>

The notes on pages 24 to 26 form part of these financial statements.

The charitable company (the association) is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The board members acknowledge their responsibilities for:

(a) ensuring that the association keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and
(b) preparing financial statements which give a true and fair view of the state of affairs of the association as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the association.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities.

The financial statements were approved and authorised for issue by the board on 16 March 2016 and were signed on its behalf by:

**Ian Powney**, Treasurer
1 Accounting policies

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice* applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (Charities SORP FRS 102) and the Companies Act 2006.

The board members have considered whether in applying FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required. No amendments were necessary.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as set out below.

**Basis of financial statements**

Having reviewed the financial position, the board has a reasonable expectation that the association has adequate resources to continue its activities for the foreseeable future. Accordingly it continues to adopt the going concern basis in preparing the financial statements.

During the year the board has reviewed the material risks facing the association and has taken appropriate steps to mitigate risks. The main financial risk, as identified by the board, lies in the continued support by member organisations; the board closely monitors member feedback and levels of new applications, and takes steps to maintain and enhance the association’s activities.

The board has considered the issues raised in *Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009* issued by the UK Financial Reporting Council. The board has reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment, and has drawn up detailed financial projections. The board is satisfied that the association is a going concern.

**Fund accounting**

The general fund represents unrestricted funds and is available for use at the discretion of the board in furtherance of the charitable objectives of the association.

**Income**

Charitable income for the general fund comprises membership fees, income from conferences and other member services, additional inspections and consultancy, and is accounted for on the accruals basis.
1 **Accounting policies (continued)**

**Expenditure**

Charitable activities result in expenditure related to the direct furtherance of the association’s charitable objectives. Expenditure from the general fund is accounted for on the accruals basis.

Support costs including governance costs are charged directly to the association’s charitable activities.

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the association to the expenditure.

**Currency exchange**

The association accounts in euros as this is the functional currency of the association. Monetary assets and liabilities denominated in other currencies are translated into euros at the rate of exchange ruling at the balance sheet date. Transactions in other currencies are recorded using the rate of exchange ruling at the date of the transaction. Exchange gains and losses arising on transactions in the year are recognised in the statement of financial activities.

**Taxation**

The association is a registered UK charity. It is not liable to income tax or corporation tax on income derived from its charitable activities.

As an educational body the association is exempt from charging value added tax (VAT) on its services. Where appropriate, expenditure is inclusive of irrecoverable VAT.

2 **Board member remuneration**

The board members neither received nor waived any remuneration during the year in relation to their duties as board members. As permitted by the Articles of Association, the following board members were remunerated in 2015 for work carried out as inspectors:

<table>
<thead>
<tr>
<th>Board Member</th>
<th>Remuneration (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mila Angelova</td>
<td>1,950</td>
</tr>
<tr>
<td>Tim Goodier</td>
<td>1,325</td>
</tr>
<tr>
<td>Richard Rossner</td>
<td>1,475</td>
</tr>
<tr>
<td>Jo Watson</td>
<td>2,000</td>
</tr>
</tbody>
</table>

11 board members were reimbursed travelling expenses of £28,621 during the year in relation to their duties as board members (2014: 11 board members were reimbursed £22,384). In addition, 4 board members were reimbursed €1,981 for travelling expenses relating to inspections (2014: 2 board members were reimbursed €2,621).
3 **Staff costs**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and fees</td>
<td>128,319</td>
<td>110,348</td>
</tr>
<tr>
<td>Social security costs</td>
<td>4,934</td>
<td>4,656</td>
</tr>
<tr>
<td>Total staff costs</td>
<td>133,253</td>
<td>115,004</td>
</tr>
<tr>
<td>Average number of staff (full time equivalent)</td>
<td>3.6</td>
<td>3.6</td>
</tr>
</tbody>
</table>

4 **Share capital**

The association is limited by guarantee and does not have share capital. Members are not entitled to any dividends or to a share in the assets on dissolution. Each member undertakes to contribute up to a maximum sum of €1 on winding up. Each member has one vote. There were 161 members as at 31 December 2015.