

Evaluation and Accreditation
of Quality in Language Services

Trustees' Report and Financial Statements

Year ended 31 December 2020



EAQUALS

(Evaluation & Accreditation of Quality Language Services)

A company limited by guarantee

Trustees report and financial statements

Year ended 31 December 2020

Company registration number (England & Wales): 7727406

Charity registration number (England & Wales): 1143547

www.eaquals.org

Email: info@eaquals.org

Postal address: PO Box 1202/95 Budapest H-1380 Hungary

CONTENTS

Trustees Report	1-18
Reference information	1
Eaquals membership	3
Introduction	7
Inspection and accreditation	8
Membership	10
Conferences & Events	12
Eaquals Response to Covid19 Pandemic	14
Eaquals development & projects	15
Partnerships	16
Report on Strategy	19-22
Specific achievements in 2020	19
Reserves, risk management	20
Structure & governance	21
Statement of trustees' responsibilities	21
Independent examiner's report	23
Statement of financial activities	24
Balance sheet	25
Cash flow statement	26
Notes to the financial statement	26-30

REFERENCE INFORMATION

Trustees Justin Quinn (Chair) | Centre of English Studies, Ireland
Thom Kiddle (Vice Chair, re-elected 9 July 2020) | Norwich Institute for Language Education, England
Adam Donoghue (Treasurer) | Freelance
Peter Brown (Founder Chair) | British School of Trieste, Italy
Susanna Dammann | Freelance
Nergis Uyan | Ozyegin University, Turkey
Chris Moore | Specialist Language Courses, England
Beata Schmid | EF International Language Centers
Julie Wallis (elected 9 July 2020) | The London School, Italy

Accreditation Panel Sarah Aitken
Ute Arnold
Martyn Ellis
John Haagensen
Elzbieta Jarosz
Galya Mateva
Sue Sheerin
Angela Signorastrri
Justin Vollmer

Associate Membership Committee Peter Brown (Chair)
Michael Carrier
Valerie Clochard
Frank Heyworth
Galya Mateva

Eaquals Ombudsman Ingrid Koester

Eaquals Staff Lou McLaughlin | Executive Director
Ludka Kotarska | Director of Accreditation and Consultancy
Anna Andor | Services Manager
Vivi Koszegi | Administrative Assistant
Jenny Rush | Communications Officer (until April 2020)

Registered Office	29/30 Fitzroy Square, London, W1T 6LQ, England.
Secretariat	PO Box 1202/95, Budapest H-1380, Hungary
Website	www.eaquals.org
Company registration	7727406, incorporated on 3 August 2011 (England & Wales)
Charity registration	1143547 (England & Wales)
Independent examiner	Julian Flitter FCA Goodman Jones LLP, Chartered Accountants, 29/30 Fitzroy Square, London, W1T 6LQ, England.
Solicitors	Russell-Cooke 2 Putney Hill, Putney, London SW15 6AB, England.
Bankers	Barclays Bank 1 Churchill Place, Canary Wharf, E14 5HP, England.

EAQUALS MEMBERSHIP

Accredited Members

Founder F | Joined 2020 | Joined 2021 to date#*

Algeria

In-tuition

Belgium

CLL Centres des Langues asb

Bosnia and Herzegovina

International University of Sarajevo English Language School

Bulgaria

AVO Language and Examination Centre

China

Donghua University International Cultural Exchange School (Shanghai)

Croatia

KEZELE – School of Foreign Languages & Business Communication

Linguapax Language School

Skola stranih jezika – Ziger

Cyprus (North)

Girne American University Foundation English School

Czech Republic

AKCENT International House Prague

Threshold Training Associates s.r.o. and Language and Training

Estonia

The Language School in Down-Town

France

ALPADIA Lyon

Alpha.b Institut Linguistique

Centre International d'Antibes

EF Ecole Internationale de Francais-Nice

EF Ecole Internationale de Francais-Paris

ILA (Institut Linguistique Adenet)/Easy French

IS Aix-en-Provence

Germany

ALPADIA Language Schools, Berlin

ALPADIA Language Schools, Freiburg

did deutsch-institut Berlin

did deutsch-institut Frankfurt

did deutsch-institut Hamburg

did deutsch-institut Munchen

EF Internationale Sprachschule Berlin

EF Internationale Sprachschule Munchen

GLS Campus Berlin – International House

Greece

Doukas School, The Department of Foreign Languages

Ireland

ACET (Cork Language Centre International)

Active Language Learning

Twin English Centre Dublin (formerly Alpha College of English)

Apollo Language Centre

ATC Language School

Atlantic Language Dublin

Atlantic Language Galway

Atlas Language Centre

Bridge Mills Galway Language Centre

Castel International Education

Centre of English Studies, Dublin

Cork English College

Dorset College

Emerald Cultural Institute, Dublin

Future Learning Language School

Galway Cultural Institute

International House Dublin

SEDA College

Swan Training Institute

ULearn

Italy

Alpha beta Piccadilly

British School of Trieste

CLM-Bell

CLUSS-Centro Linguistico Università per Stranieri di Siena

Di.L.It. International House

EF Centro Linguistico, Rome

Lord Byron College

The Language Grid

The London School

Japan

EF International Language Centres, Tokyo

Hokkaido Japanese Language School

Kazakhstan

InterPress International House Almaty

Kosovo

New Age School

Kuwait

Australian College of Kuwait

Latvia

Education Centre DURBE

Libya

International House Libya

Luxembourg

PROLINGUA Language Centre

MALTA

ACE English, Malta

EF International Language Centres, Malta

European School of English, Malta

International House Malta-Gozo

Maltalingua School of English

NSTS English Language Institute

Montenegro

Oxford Centar International Language Centre

Poland

Language Centre Jagiellonian University Collegium Medicum

Gama College of English

Language Centre of Krakow University of Economics

Lodz University of Technology Language Centre

The Language Centre Jagiellonian University

Portugal

CIAL Centro de Linguas

Qatar

Qatar International Academic for Security Studies Language School

Romania

Alpha Centre of Modern Languages and Department of Romanian Language, Culture & Civilisation, Babes-Bolyai University

Britanica Learning Centre

International House Bucharest

Russia

Derzhavin Institute

Liden & Denz Language Centre, Moscow

Liden & Denz Language Centre, St Petersburg

Saudi Arabia

Yanbu English Language Institute, Royal Commission Colleges and Institutes

King Faisal Air Academy

Serbia

Tom & Emma School of English

Slovakia

The Bridge School*

South Africa

EC English Cape Town

EF International Language School Cape Town

Good Hope Studies

Oxford English Academy

South Korea

EF International Language Campuses

Spain

British Institute of Seville

EF Centro Internacional de Idiomas, Malaga

EF Centro Internacional de Idiomas,
Barcelona

Hispania, escuela de español

O'Clock Idiomas

International House Madrid

Lacunza, International House San Sebastian

Lenguas Vivas

Malaca Instituto

Oxford House (Oxford TEFL SL)

Switzerland

ALPADIA Montreux

Alpha Sprachwelt

Bell Switzerland SA

LSI Switzerland AG

TLC International House Zurich-Baden

Turkey

Adana Gundogdu College

Isik University School of Foreign Languages

Ozyegin University School of Languages

Private Sinav Schools-Ankara

Terakki Foundation School

Sabanci University School of Languages#

School of Foreign Languages, Karabuk
University

Yuce Schools

Ukraine

NOVAMOVA International Language School

Odessa Language Study Centre

United Arab Emirates

Eton Institute (Dubai & Abu Dhabi)

United Kingdom

Bloomsbury International

British Study Centres Edinburgh

British Study Centres English for Juniors

British Study Centres London Hampstead

British Study Centres Manchester

British Study Centres York

Centre of English Studies Leeds

Centre of English Studies Wimbledon

Centre of English Studies Worthing

EF International Language Centre Cambridge

English in Action

International House London

International House Newcastle

NILE Norwich Institute for Language
Education

Torquay International School

Associate Members

Austria

CEBS Center fur berufsbezogene Sprachen

Bulgaria

OPTIMA The Bulgarian Association of Quality
Language Services

Canada

EduNova Co-operative Ltd

Croatia

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

Czech Republic

Asociace jazykovych skol

Republic of Macedonia

MAQS Macedonian Association for Quality
Languages Services

Germany

g.a.s.t. TestDaF-Institut

Goethe Institut HQ

telc GmbH

Greece

QLS Panhellenic Association of Accredited
Quality Language Schools

Ireland

Quality & Qualifications Ireland

Marketing English in Ireland

Italy

AISLi, the Italian Association of Quality
Language Schools

ASILS, Association of Schools of Italian as a
Second Language

Netherlands

Educational Testing Service Global BV

Portugal

Camoes Instituto da Cooperacao e da Lingua

Romania

Romanian Association for Quality Language
Services (QUEST)

Serbia

Association of Language Schools of Serbia
(YALS)

Slovakia

TrackTest

Spain

Asociación de Centros de Lenguas en la
Ensenanza Superior (ACLES)

Instituto Cervantes

FEDELE

Sweden

The Swedish Association of Accredited
Language Training providers

United Kingdom

British Council

Cambridge Assessment English

Educational Software Products

Euroexam International

Guided e-Learning

LanguageCert ESOL Qualifications

Macmillan Education

Oxford University Press

Pearson Education

Trinity College London

Worldwide

Altissia

International House World Organisation

Project Partners**Italy**

CVCL Universita per Stranieri di Perugia

Switzerland

Migros-Genossenschafts-Bund

Turkey

Sabancı University School of Languages

INTRODUCTION

The members of the board of trustees, 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 6 and the financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out on pages 26 to 30 and comply with the Charities Act 2011, the Companies Act 2006, the association’s Articles of Association, applicable laws and the requirements of the revised Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, effective from 1 January 2015.

The association is a public benefit entity. All the activities are charitable; the objectives 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 view to furthering their professional development to raise language teaching standards worldwide;
- Developing and producing materials and tools to improve language teaching.

As a not-for-profit association there are no shareholders to fund and the 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 at global level.



Eaquals Board of Trustees, Online Meeting, 2020.

INSPECTION & ACCREDITATION

Equals Accreditation

Accreditation by Equals is the primary way in which language education institutions can demonstrate compliance with high international standards. Equals Membership 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.

The Inspection Scheme is regularly reviewed to ensure it is fit for purpose. In 2020 the process was finalised and 7.2 version of the Scheme was launched. It is applied to accredit:

- stand-alone language schools
- groups of language schools
- foreign language departments of mainstream education schools
- corporate training centres

In response to a growing interest in Equals accreditation from Higher Education institutions, Equals developed a new scheme for this sector which was successfully piloted at the end of 2020. The Equals Inspection Scheme for Higher Education is designed to accredit university language centres and university language departments which offer language training programmes to undergraduate, graduate and postgraduate students and in particular both universities where completion of language programmes is a requirement for graduation and English as the Medium of Instruction universities which run foundation programmes.

The Equals Quality Standards for both Schemes are arranged in 12 Categories, grouped in 5 Sections, which correspond to different aspects of the language centre's activities. Within each of the Categories there are detailed assessment criteria as follows:

Section A | Institutional Management and Governance

1. Management and Administration
2. Quality Assurance
3. Communication with Staff
4. Communication with Students and Clients/Other Stakeholders

Section B | Academic Management

5. Course Design and Supporting Systems
6. Teaching and Learning
7. Assessment and Certification
8. Academic Resources

Section C | Student Services

9. Student Services

Section D | Staff

10. Staff Profile and Development
11. Staff Employment Terms

Section E | Learning Environment and Facilities

12. Learning Environment

The main documents comprising the Inspection Scheme Manual, the Guide for Language Centres, the Handbook for Inspectors and the Self-Assessment Handbook were amended in line with version 7.2, and a new set of documents was developed for the Scheme for Higher Education institutions.

Membership of Equals offers our accredited institutions support in attaining excellence, setting them apart from others in their field. The Equals 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, Eaqals accredits teaching and teacher training across any language.

Additionally, Eaqals assists 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 development.

Eaqals Inspectorate

The Inspectorate has a high professional profile. Eaqals inspectors are themselves language education professionals with considerable managerial and international experience covering a wide range of markets and languages. Inspectors are appointed for the period of two years upon successful completion of the training programme. They must demonstrate a good knowledge of the Eaqals Inspection Scheme together with the capacity to objectively evaluate a language Centre's performance against the Quality Standards. They develop and maintain their expertise through regular professional development and standardisation sessions. Re-appointment is subject to adherence to the Code of Conduct for Eaqals Inspectors, feedback from language centres and co-inspectors, and attendance of at least one face-to-face Continuous Professional Development session every two years; this may be replaced in any one year by on-line standardisation tasks. The inspectors carry out both initial inspections and re-inspections. The current team of inspectors comprises 53 inspectors; 36 are freelance inspectors and 17 are employed by accredited members.

Eaqals Accreditation Panel

Under the guidance of the Director of Accreditation, Training and Consultancy, the Accreditation Panel of 8 senior inspectors ensures that Eaqals' 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 of Trustees.



Sarah Aitken



Ute Arnold



Martyn Ellis



John Haagensen



Ela Jarosz



Galya Mateva



Sue Sheerin



Justin Vollmer

Eaqals Accreditation Panel, 2020

MEMBERSHIP

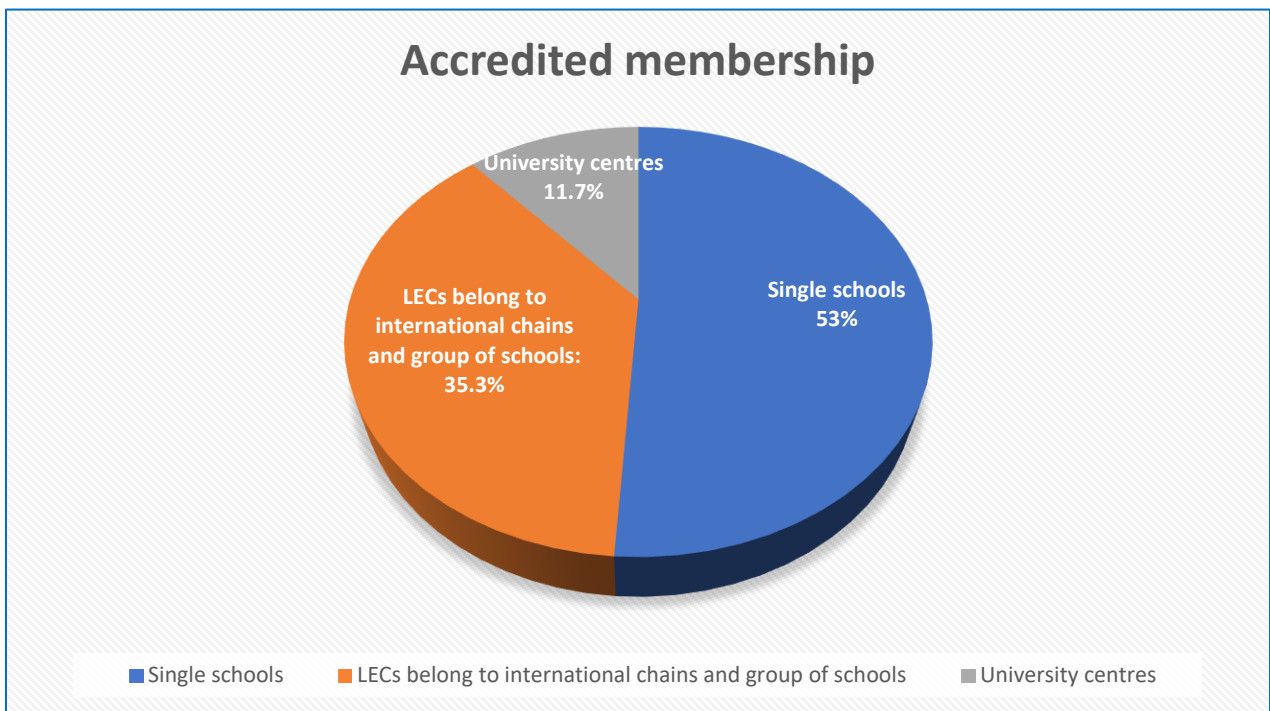
Accredited Members

Eaquals inspects a wide spectrum of institutions from small single schools to international chains with centralised management and university departments, all requiring a slightly modified approach and focus.

As of 31 December 2020, there are 136 accredited members teaching 25 languages in 39 countries on 3 continents.

- 72 are single schools
- 48 LECs belong to international chains and groups of schools
- 16 are university centres

59% of the accredited members represent intensive language centres where the main languages taught are English, French and German. Some of these members also run extensive courses but this constitutes a smaller proportion of their business. 41% of the accredited members including university centres, are extensive language centres who offer language courses – predominantly English – to the local clientele.



Associate Members & Project Partners

Eaquals has 34 Associate Members based in 17 countries. Our Associate Members bring a wealth of professional expertise to the Eaquals network and provide invaluable support for many of our educational projects. They comprise a 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 e.g. Institute Cervantes, language examination providers, publishers of learning materials and a French government institution for language study and research.

In addition, there are 3 organisations (from 3 countries) which are Project Partners, all but one of which are university language departments. Project Partners do not have voting rights within Eaquals but make an important contribution to our network and academic work.



Equals Associate Members, 2020

Individual Members

Equals also has a number of individual members (60 in 2020). These are primarily freelance inspectors and other individuals who are active in the language education field, but not employed by a member institution, and who wish to contribute to Equals’ mission and projects. Individual members do not have voting rights.

CONFERENCES & EVENTS

Eaquals conferences and training events are attended by a wide range of member and non-member delegates including directors, school owners, academic and business managers, marketing managers and those responsible for teaching, teacher training and course design.

In running these conferences and training events, Eaquals continues to endorse the principles of 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;
- To combat prejudice and intolerance towards people of different languages and cultures.

The Eaquals International Annual Conference, 2020

As a result of the Covid19 pandemic, Eaquals postponed the annual conference for 2020 and this is now scheduled to take place on 21st-23rd October 2021 at the Europa Hotel in Belfast where Eaquals will celebrate its 30th anniversary. Although unable to hold a face-to-face event in 2020, Eaquals took the opportunity to run a two-day online event which was open to both members and non-members – *Eaquals Online 2020*.

Eaquals Online 2020

Eaquals Online welcomed just under 1,000 participants to the online training sessions which ran over two days on 23rd & 24th October 2020.



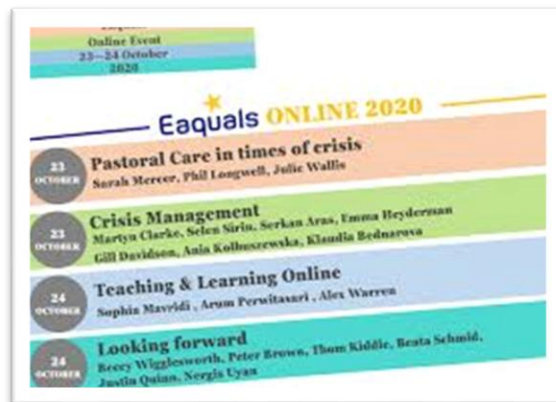
The event was officially opened by Eaquals Executive Director, Lou McLaughlin, and Eaquals Chair, Justin Quinn, who both reflected on the challenges of 2020 and the impact of the pandemic on the international education sector.

The programme for Eaquals Online focused on providing input, support, training, discussion options and case studies around 4 strands that are of great relevance: Pastoral Care in Times of Crisis, Crisis Management, Teaching & Learning Online, and Looking Forward. The sessions were linked together so that each provided an overview of the theory and worked through this to the more practical and experiential reports from Eaquals members by means of their case studies.

Eaquals Online showcased the knowledge and expertise from within the Eaquals network. The majority of speakers were Eaquals members who were keen to share their experience and work together to deliver quality teaching and support learning – underpinning the Eaquals ethos.

During the opening plenary, Sarah Mercer presented “*Teacher Wellbeing in Times of Crisis – coping with kindness*”. This pertinent topic was well-received by attendees and set us up for a productive two days. Martyn Clarke’s plenary looked at “*Managing in uncertainty: What to do when we don’t know what to do*” focused our attention on different models to employ in the current climate and paved the way for the case study reports from Eaquals members, Ozyegin University School of Languages and Lacunza-IH San Sebastian. The

second day opened with a plenary from Sophia Mavridi on “From emergency remote teaching to sustainable online education: dilemmas and solutions” which addressed the current issues faced by teachers and looking towards a more sustainable response.



All of the sessions over both days provided valuable information, shared personal experiences and ultimately led to an open discussion of the difficulties being faced by the language education community at the moment. Sharing with colleagues in this way allowed us to reinforce the support felt within the network and #eaqualsfamily.

Eaquals AGM 2020

The Eaquals 2020 online AGM took place on 9th July 2020 and welcomed Julie Wallis as incoming Trustee and Thom Kiddle who will serve a second term as Vice Chair on the Eaquals Board of Trustees.

Executive Director, Lou McLaughlin, provided an overview of the projects and developments over the last 12 months which included updates on frameworks e.g. current frameworks have been developed to provide a German version for the current Eaquals TD Framework and an Eaquals Language for Academic Purposes Framework ready for Q3. Members were informed that the revised Eaquals Accreditation Scheme version 7.2 has now been launched. Additionally, a set of guidelines had been developed to help Eaquals members establish a quality framework for online and blended learning provision. The Eaquals HEI (Higher Education Institution) scheme was confirmed as ready for piloting.

“It was a good opportunity to connect with all of the Eaquals membership albeit virtually for the first online AGM”. Lou McLaughlin, Eaquals Executive Director.



Eaquals Trustees, Staff and Members at the 2020 online AGM.

EAQUALS RESPONSE TO COVID-19

Eaquals worked hard to ensure that members were provided with as much support and access to resources as possible in the sudden move to online delivery.

- 14 training webinars for online language teaching and learning,
- 7 training webinars for teachers,
- 7 training webinars for managers
- 4 Q&A online webinar sessions.

All of the webinar sessions were recorded and available to all afterwards for further viewing and to share and disseminate to colleagues, some of which are listed below. These were accompanied by a webpage which provided links to online free online resources linked to teaching and learning online.

Presenter	Topic
Bethan Edwards	Using Zoom for online teaching & learning
Thom Kiddle	Teaching Asynchronously
Chris Farrell	Assistance with management of online teaching
Sian Deeble	Using Zoom to teach younger learners online
Bethan Edwards	Q&A Session (Using Zoom)
Thom Kiddle	Q&A Session (Asynchronous Learning)
Chris Farrell	Q&A Session (Mgmt of online teaching)
Liam Brown	Managing in a world of online teaching
AVO	Case Study: Eaquals Member
Sian Deeble	Q&A Session (Teaching YLs online)
Joanne Mitten	Remote Pastoral Care
Thom Kiddle	Online Assessment
Joanna Paolinelli	Inclusion and supporting sts with dyslexia
EC English	Case Study: Taking your school online
David Coarsey	Taking your school online
George Pickering	Communicating Effectively Online

Specific thanks is owed to Eaquals members who contributed to the webinar series with Case Studies (AVO Language & Examination Centre, NILE, ATC, The London School, Guided eLearning and EC English) which highlighted best practice in moving to online delivery, supporting staff and students and overall management of the crisis situation.

In addition to the focus on training and resource provision, Eaquals Executive Director and Director of Accreditation had carried out individual member meetings with both Accredited and Associate members over a two-month period to discuss the challenges they were facing and learn how Eaquals could best support them. Eaquals Executive Director also held additional country-level member meetings which served to connect and strengthen the network of Eaquals members within the various countries.

In response to the move to online delivery, Eaquals developed and provided a set of guidelines to assist members in establishing a quality framework for online and blended learning provision.

Towards the end of the year, Eaquals held member forums on the topic of the *Socially-distanced classroom*. This was an opportunity for members to come together to discuss their own experiences of returning to the classroom and identify the difficulties they were facing. Eaquals compiled the information from these meetings into a summary document which informed the focus of follow-up meetings on classroom management, lesson planning and use of technology, scheduled for 2021.

EAQUALS DEVELOPMENT & PROJECTS

LAP (Language for Academic Purposes) Framework

Eaquals launched the LAP Framework which supplements the *Eaquals Framework for Language Teacher Training and Development* by adding descriptors for the teaching of languages for academic purposes, for example in university language centres. The framework is available for download via the Eaquals website and access is open to all.

Academic Management Competences Framework Project

Eaquals began work on an Academic Management Competences Framework in Q3 of 2019 and this continued through 2020. George Pickering is the Project Lead and supported by project members Maureen McGarvey, Martyn Clarke, Inma Molina, Nergis Uyan, Ania Kolbuszewska and Gillian Davidson. The project aims to follow on from the Eaquals Teacher Development Framework and provide a framework that is a practical tool which will be of use for those moving into academic management positions and those currently working at that level. The project was piloted in November 2020 and final review was completed with a view to launching the framework in Q1 of 2021.

Towards a Common European Framework of Reference (CEFR) for language teachers: project within the European Centre for Modern Languages (ECML) programme 2016-2019

Eaquals was a main participant in a four-year European Centre for Modern Languages project on teacher competences, now entitled “*A guide to teacher competences for languages in education*”. Richard Rossner worked together with three other principal experts from Switzerland, France and Germany on the various outputs of the project, which ended in December 2019. The project team are continuing their work in 2020-2021 through the ECML ‘training and consultancy’ programme for member states, including Poland, Slovenia, Serbia and Greece in 2020.

Eaquals Resource Development Project: *Seminar materials*

This project began in 2018 and continues to develop. Members share their resources on the Eaquals website for other members to access and use. This is coordinated by Eaquals and has resulted in online ready-to-use seminars and materials which are available for use by all members. The members who have been involved to date are:

MEMBER	Seminar title
CES	Teaching vocabulary (aiding memory and recall)
St Giles	Making sense of the phonemic chart
IH Dublin	Different ways of managing feedback
NILE	Tracking Progress
Jo Watson	Expanding from the coursebook
Jo Watson	Lesson Planning
St Giles	Targeting fossilised errors
ACE English, Malta	Mobile Learning in ELT
Good Hope Studies	Developing Speaking Skills
EF Barcelona	El uso de la L1
IH San Sebastian	Teaching Young Learners
The London School	Let me CLIL you a story
The London School	Joined Up Speaking and Listening

Eaquals-NILE Certificate in Management in Language Education (CMILE)

Eaquals and NILE were delighted to run the first CMILE course for Eaquals members. This was run online from March – July 2020 with Martyn Clarke, Course Tutor. The first CMILE student cohort successfully completed the CMILE in July 2020.

Eaquals 2021 Webinar Series

Eaquals was delighted to continue the monthly webinar led by many Eaquals members. We were pleased that we had the opportunity to collaborate with a number of Associate members in delivering joint webinars.

Month	Presenter	Topic
January	Daniela Muresan	Increasing Young Learner Communicative Competence: Selecting Effective Activities
February	Ania Kolbuszewska	Strategies for effective lesson observation (effective post-observation feedback)
March	Bethan Edwards	Using Zoom for online teaching & learning
March	Peter Lahiff	Project-based learning - Easier said than done
April	Chris Farrell	Using the EPG for Collaborative Reflection
May	Julie Wallis	The Flipped Model
June	Liam Brown	Promotion & Customer Service
June	Jeremy Harmer	Shakespeare (and other folk)
July	Kristof Hegedus	English for University – Getting Over the Language Threshold
September	Janet Golding	LanguageCert IESOL Exams: preparing your learners for success.
October	Ben Beaumont	The future is plurilingual. Let's make teaching qualifications plurilingual too.

Eaquals Consultancy & Training

Eaquals continued to provide external consultancy throughout 2020 which is overseen by Director of Accreditation, Training & Consultancy. These included quality assurance audits, syllabi review and CEFR alignment in course design and assessment among others. We delivered these consultancy projects for institutions including Jagiellonian University in Poland and Primrose English Institute in Hong Kong.

PARTNERSHIPS

Partnerships & Agreements

AQUEDUTO | Association for Quality Education and Training Online

Eaquals and AQUEDUTO have an agreed MOU in place since 2017 with both sharing a commitment to the promotion and enhancement of quality in the field of international education services. Eaquals recognises the accreditation awarded by AQUEDUTO to those institutions offering online learning as part of their overall services.

The Council of Europe

Eaquals has participatory status as an INGO (International Non-Governmental Organisation) 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.

ALTE | The Association of Language Testers in Europe

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 recently to review our current agreement and explore new opportunities for collaboration.

BAC | The British Accreditation Council

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/>) and Equals have signed a Memorandum of Cooperation, acknowledging our shared interest and mission in enhancing quality in international education services.

BALEAP | British Association for Lecturers in English for Academic Purposes

In June 2018, Equals signed a Memorandum of Understanding with BALEAP and are looking forward to sharing knowledge and expertise in the area of university foundation and EMI programmes. BALEAP itself is a vibrant community of EAP professionals with many different areas of activity. BALEAP works to support the development of those involved in learning, teaching, scholarship and research in English for Academic Purposes.

BEBC | Bournemouth English Book Centre

Equals was delighted to sign a Memorandum of Understanding with BEBC. BEBC provide English Language Teaching (ELT) books and resources for universities, teachers and English Schools. BEBC was founded by John Walsh in April 1974 and has gone from strength-to-strength since its beginnings in Bournemouth.

ENQA | European Association for Quality Assurance in Higher Education

In 2018 Equals became an affiliate member of ENQA. ENQA is an umbrella organisation which represents quality assurance organisations from the European Higher Education Area (EHEA) member states. It promotes European co-operation in the field of quality assurance in higher education and disseminates information and expertise among its members in order to develop and share good practice and to foster the European dimension of quality assurance.

European Confederation of Language Centres in Higher Education (CercleS)

Equals has 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 and providing practical support for academic managers. CercleS (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 Centre for Modern Language (ECML)

The ECML aims to be a centre to promote quality language education in Europe. Equals 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. It is also a co-signatory to the Graz Declaration (2010). Equals inspectors and member representatives have played a key role in ECML projects.

The International Organisation for Standardisation (ISO)

Equals maintains liaison status with a number of ISO technical committees; ISO/TC 176, which is responsible for ISO 9001 and related management system standards; ISO/TC 232, which is developing standards for education and training outside the formal sector; and ISO/PC288, which aims to develop a management system standard for educational organisations in general. The ISO 21001, the management systems standard (MSS), has recently reached final draft stage and is currently being balloted on by national standards bodies. The final draft of the proposed ISO standard *Learning services outside formal education – requirements* reported on in the 2015 Board report (ISO 29993) has now been approved.

Japan Association for Management of Training and Education (JAMOTE)

Equals 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 Equals have co-operated to run several seminars in Japan on quality assurance in education and training, including language education.

Instytut Baden Edukacyjnych | The Polish Ministry of Education

Equals 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.

International House World Organisation (IHW)

Equals and IHW have an agreed MOC which takes into account both the IH inspection scheme as well as the Equals Accreditation scheme.

LanguageCert

Eaquals were pleased to sign an MoU with Language Cert during Q1 of 2019. LanguageCert have been Eaquals Associate Members for quite a while and this relationship will be developed further.

Macmillan

Eaquals and Macmillan were delighted to announce that they had signed an MoU in April 2019 with both keen to work jointly in raising awareness with regard to accreditation and quality assurance, areas that are of importance to all Associates Members.

EAQUALS PARTICIPATION IN THE WIDER COMMUNITY

Events with Eaquals participation in 2020

In order to promote Eaquals, our members and our wider quality ethos, Eaquals was represented at the events listed below, some of which moved to online delivery as a result of the Covid19 pandemic:

Date	Event	Attended by
February 2020	ELT Symposium, King Abdulaziz University, Saudi Arabia	Thom Kiddle
Bimonthly from May 2020	GAELA Meeting (Online)	Lou McLaughlin
September 2020	CercleS Conference	Ludka Kotarska
September 2020	AISLi Workshop (Online)	Ludka Kotarska

Eaquals Member Event Fund 2020

The Eaquals Event member continues to support members through providing financial support towards training events and conferences organised at local and regional level. 12 accredited and associate members benefitted from this funding in 2019. This award of €1,000 goes towards the running of the event itself which is an opportunity to support members but also reach out to local non-members. Members provide an Event Report which is then available on the Eaquals blog and disseminated via the Eaquals monthly newsletter. As a result of the Covid19 pandemic, a number of members moved their scheduled events online while the remainder opted to postpone to 2021.

Institution	Membership	Location
Edunova (postponed to 2021)	Associate	Canada
ASR Swedish Association (postponed to 2021)	Associate	Sweden
Atlantic Language & Galway Language Centre (postponed to 2021)	Accredited	Ireland
MAQS (postponed to 2021)	Associate	Macedonia
Good Hope Studies (postponed to 2021)	Accredited	South Africa
FEDELE (postponed to 2021)	Associate	Spain
ETS Global (postponed to 2021)	Associate	Turkey
QUEST (postponed to 2021)	Associate	Romania
IH London (postponed to 2021)	Accredited	United Kingdom
The London School (September 2020)	Accredited	Italy
AISLi (Online event, September 2020)	Associate	Italy
QLS (Online event, March 2020)	Associate	Greece
CAFL (March 2020)	Associate	Croatia
NILE (Online event, July 2020)	Accredited	United Kingdom
Oxford House, Barcelona (Online event, May 2020)	Accredited	Spain

REPORT ON STRATEGY

Throughout 2020, Eaqals continued to work to achieve its objectives which were in line with the Eaqals Strategy Document 2016-2020, endorsed by members at the 2016 Annual General Meeting. The Board also met to discuss and plan for the Strategy Document 2020-2025.

Eaqals Mission

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

Eaqals' Values

- To service the interests of language learners worldwide
- To promote the teaching and learning of 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 Eaqals 2016-2020 Development Strategy comprises the following main objectives:

Overarching objective: Eaqals aims to strengthen its position as the leading international association for language learning service providers, with a reputation for academic excellence and all-round quality.

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

Associate membership: Eaqals 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 Eaqals: Eaqals will continue to make a contribution to language education, including to the personal development of language learners. In this way, Eaqals will raise its academic profile and increase its influence.

Member benefits: Eaqals will provide value for money and tangible benefits to its members.

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

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

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

Specific achievements in 2020

- The continued promotion of high standards by providing practical professional support to Eaqals members through online resources particularly during the initial move to online delivery as a result of the pandemic.
- The continued growth of the association by increasing the number of accredited and associate members.
- The development of Eaqals' external consultancy and training services in specific areas of expertise.
- The delivery of the Eaqals Webinar Series 2020 on a range of themes, including academic topics, which provided additional benefits to members and the wider international community.
- The delivery of additional training webinars to support members in the move to online delivery of classes for their students.
- The funding of 15 local events through the Event Member Fund which is decided through a blind review process with a review panel. This assisted members to run their events at local and regional level. As a result

of the pandemic, 6 of these events were moved to online delivery and 9 chose to postpone until 2021. Eaquals liaise with members to ensure maximum flexibility for their planned event.

- The successful running of the first Eaquals Online 2020 event with over 900 attendees worldwide.
- The development of the Eaquals website with a complete overhaul, review and redesign of the events section as well as through reorganisation and updating of resources, adding further interactive material and including further sign-up options.
- The continued development of communications about Eaquals activities and services to members, potential members and stakeholders by extensive use of online and social media channels and running biannual campaigns to engage members. This has allowed us to strengthen our own links to members and helps to strengthen our membership networks and aided in the running of the social media campaigns.
- The organising and holding of individual member meetings as well as country-level meetings to engage with members during the pandemic and ensure that their views were taken into account in relation to forward planning around events, resources etc.
- The provision of further training for accredited members and inspectors in relation to the integration of the quality standards for blended learning programmes.
- The development of the short-term academic resource projects which have increased the number of resources available online for members. These have also been developed in Spanish as well as English.
- The successful promotion of the Eaquals Certificate of Achievement scheme and adoption by Eaquals member institutions.
- The addition of policy documents and Eaquals Guarantees on the Eaquals website in additional languages: Spanish, Italian, Russian, French, German, Japanese, Czech, Romanian and Polish.
- The maintenance and development of the Eaquals Monthly Newsletter. This has continued to provide a summary of monthly developments within Eaquals e.g. where we have been, new members, new agreements etc.

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, without charge, give a good deal of their time to Eaquals activities, and this gratitude extends to their employers for their support; without this work and support Eaquals could not operate.

Reserves

The association's reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2020 the reserves stood at €426,393. The association pursues a policy of maintaining the reserves at least to the level of 6 months' expenditure in order to support ongoing activities.

The trustees maintain 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.

Risk management

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

The trustees have 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 trustees have reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment, and have drawn up detailed financial projections. At the 2020 AGM, members voted to reduce membership fees for 2021 by 25% and to include the option of a quarterly payment scheme if required. This was to ensure the maintenance of membership numbers and income through annual fee. In addition, the association reduced costs during 2020 in the form of resource reduction and staff salary reduction. These measures, along with reduced inspection costs due to travel restrictions provided the association with a surplus of €176,000 at year end. The trustees are satisfied that the association is a going concern.

STRUCTURE & 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 trustees at the annual general meeting and also determine any changes to the Articles. 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 education centres which have reached the necessary quality standards as determined through the regular inspection process. As at 31 December 2020 there were 136 accredited members as listed on pages 3-5 of which we are delighted to welcome those which joined Eaquals in 2020 (marked *) plus 1 in 2021 to date (marked #).

Associate members are other organisations involved in the promotion of language teaching but not offering direct teaching themselves. Admission as an associate member requires nomination by the associate membership committee and approval by the trustees. As at 31 December 2020 there were 34 associate members as listed on pages 5-6.

Board of Trustees

There must be at least 5 but no more than 11 trustees elected by the voting members for terms of up to three years, including the Chair, Vice-Chair(s) and Treasurer. In addition, the trustees may co-opt up to 4 additional members. There is no restriction on who may be elected as a trustee. The board of trustees met seven times in 2020, one face-to-face meeting and six online meetings.

Julian Flitter of Goodman Jones LLP was reappointed in 2020 as the independent examiner for Eaquals.

Dr Ingrid Koester currently holds the position of Ombudsman for Eaquals.

Statement of trustees' responsibilities

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law required the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charity and of its incoming resources and application of resources including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards (FRS 102) 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 trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity, 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as each of the trustees is aware:

- there is no relevant information of which the association's independent examiner is unaware; and
- each of the trustees has taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees report including the report on strategy on pages 19 to 20 was approved by the trustees on 3 March 2021 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read "Justin Quinn". The signature is stylized and somewhat cursive.

Justin Quinn,
Equals Chair

INDEPENDENT EXAMINER'S REPORT

For the Year Ended 31 December 2020

Independent examiner's report to the Trustees of Eaquals (the 'association')

I report to the association Trustees on my examination of the accounts of the association for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the association (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the association are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the association's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the association's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the association as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the association's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the association's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the association and the association's trustees as a body, for my work or for this report.

Signed:



Dated: 4 March 2021

Julian Flitter FCA

Goodman Jones LLP

29/30 Fitzroy Square
London
W1T 6LQ

**STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME & EXPENDITURE ACCOUNT**

Year Ended 31st December 2020

	2020	2019
	€	€
Income from charitable activities		
Membership fees	380,264	369,754
Conferences and other member services	5,902	154,282
Consultancy and other income	33,260	78,008
Total income from charitable activities	419,426	602,044
Charitable expenditure		
Inspection costs	(66,505)	(179,100)
Conferences and other member services	(14,511)	(163,229)
Consultancy costs	(4,182)	(11,309)
Marketing, website and development	(43,113)	(77,695)
Support costs		
- Governance: trustee and committee meeting costs	(4,551)	(21,787)
- Governance: independent examiner's costs	(2,475)	(2,439)
- Other support costs	(118,772)	(143,839)
Total charitable expenditure	(254,109)	(599,398)
Net income and net movement in funds for the year	165,317	2,645
Reconciliation of funds		
Funds brought forward	261,075	258,430
Funds carried forward	426,393	261,075

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.

The notes on pages 26 to 30 form part of these financial statements.

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	2020	2019
	€	€
Current assets		
Debtors		
- Trade debtors	26,129	14,021
- Prepayments	75,323	61,822
Cash at bank and in hand	444,387	271,175
	<u>545,839</u>	<u>347,018</u>
Current liabilities		
Creditors: amounts falling due within one year		
- Trade creditors	(12,151)	(27,376)
- Accruals and income received in advance	(107,295)	(58,566)
	<u>(119,446)</u>	<u>(85,942)</u>
Net assets	<u>426,393</u>	<u>261,076</u>
Total funds: all general fund (unrestricted)	<u><u>426,393</u></u>	<u><u>261,076</u></u>

The notes on pages 26 to 30 form part of these financial statements.

The association (the charitable company) is registered as a company in England and Wales (registration number 7727406) and as a charity in England and Wales (registration number 1143547) and is entitled to exemption from audit under Section 477 of the UK Companies Act 2006 for the year ended 31 December 2020. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees 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 provisions applicable to companies subject to the small companies' regime. These financial statements were approved and authorised for issue by the trustees on 3 March 2021 and were signed on its behalf by:



Adam Donoghue, Treasurer

CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2020

	2020	2019
	€	€
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	173,212	(15,667)
Change in cash in the year	173,212	(15,667)
Cash brought forward	271,175	286,842
Cash carried forward	444,387	271,175

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2020

1 Reconciliation of net movement in funds to net cash flow from operating activities

	2020	2019
	€	€
Net income for the year		
(per Statement of Financial Activities)	165,317	2,645
Adjustment for:		
Decrease /(increase) in debtors	(25,608)	2,919
(Decrease)/ increase in creditors	33,504	(21,232)
Net cash provided by (used in) operating activities	173,213	(15,668)

2 Accounting policies

The financial statements have been prepared in accordance with the Charities SORP (FRS 102_ Account and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy. Monetary amounts in these financial statements are rounded to the nearest euro (€).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2020

2 Accounting policies (continued)

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 trustees have a reasonable expectation that the association has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going-concern basis in preparing the financial statements.

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

The trustees have 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 trustees have reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment and have drawn up detailed financial projections. The trustees are 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 trustees in furtherance of the charitable objectives of the association.

Income and deferred 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.

Where income is received relating to charitable activities in the following year, it is shown as deferred income (income received in advance) in current liabilities on the balance sheet.

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.

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.

Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating an Income and Expenditure Account on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2020

2 Accounting policies (continued)

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the association anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the discount rate before any tax that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Taxation

The association is a registered charity in England and Wales. 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.

Financial instruments

The association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

3 Trustee remuneration

The trustees neither received nor waived any remuneration during the year in relation to their duties as trustees. As permitted by the Articles of Association, Joanna Watson was remunerated in 2020 for non-trustee work carried out: €750 (2019: €3,250) as an inspector, Mila Angelova was remunerated €0 (2019: €1,925) as an inspector and Susanna Dammann was remunerated €0 (2019: €2,800).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2020

9 trustees were reimbursed travelling expenses of €3,516 during the year in relation to their duties as trustees (2019: 11 trustees were reimbursed €19,023). In addition, 1 trustee was reimbursed €152 for travelling expenses relating to inspections (2019: 3 trustees were reimbursed €1,819).

4 Remuneration paid to key management personnel

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities of the association, directly or indirectly.

The following trustees are considered to be key management personnel: Justin Quinn (Chair), Mila Angelova (Vice-Chair Academic), Thom Kiddle (Vice-Chair) and Adam Donoghue (Treasurer). None of these received any remuneration in 2020 or 2019.

Two staff members are key management personnel. In 2020 they were paid €97,815 in total, plus €6,428 social security contributions (2019: 2 staff were paid €114,132 in total, plus €7,351 social security contributions).

5 Staff costs

	2020	2019
	€	€
Salaries and fees	133,916	165,516
Social security costs	6,428	7,351
Total staff costs	140,344	172,867
Average number of staff (full time equivalent)	4.1	4.4

There were no employees paid more than £60,000 (€70,000) in either 2020 or 2019.

6 Deferred income

	€
Balance included in current liabilities at 31 December 2019	54,952
Released to income in 2020	(54,952)
Income received in 2020 relating to activities in 2021	103,495
Balance included in current liabilities at 31 December 2020	103,495

Deferred income comprises membership fees and conference sponsorship income received in the year but relating to activities in the following year.

7 Lease obligation

The association leases an administrative office in Budapest, Hungary. There is a lease expiring on 30 June 2023, with a commitment at 31 December 2020 of €2,280 (2019: €2,280).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2020

8 Related party transactions

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2020 or 2019 requiring disclosure in these accounts.

9 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 170 members as at 31 December 2020.

10 General

The association is a public benefit entity in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The association is incorporated as a company in England and Wales (registration number 7727406). The address of the registered office is: 29/30 Fitzroy Square, London UK W1T 6LQ.

www.eaquals.org

Eaquals Registered Office: 29/30 Fitzroy Square, London, UK, W1T
6LQ Eaquals Secretariat: PO Box 1202/95 Budapest H-1380
Hungary Email: info@eaquals.org

Eaquals is a registered charity 1143547 in England & Wales