

Evaluation and Accreditation  
of Quality in Language Services

# Trustees' Report and Financial Statements

Year ended 31 December 2021



## **EAQUALS**

(Evaluation & Accreditation of Quality Language Services)

A company limited by guarantee

Trustees report and financial statements

Year ended 31 December 2021

Company registration number (England & Wales): 7727406

Charity registration number (England & Wales): 1143547

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## REFERENCE INFORMATION

<b>Trustees</b>	Thom Kiddle (Chair)   Norwich Institute for Language Education, England (from 15 April 2021)
	Justin Quinn (Chair)   Centre of English Studies, Ireland (until 15 April 2021)
	Adam Donoghue (Treasurer)   Freelance
	Peter Brown (Founder Chair)   British School of Trieste, Italy (until 15 April 2021)
	Susanna Dammann   Freelance
	Nergis Uyan   Ozyegin University, Turkey
	Chris Moore   Specialist Language Courses, England
	Beata Schmid   EF International Language Centers
	Julie Wallis   The London School, Italy
	Chris Farrell   Centre of English Studies, Ireland (from 15 April 2021)

<b>Accreditation Panel</b>	Sarah Aitken
	Ute Arnold
	John Haagensen
	Elzbieta Jarosz
	Galya Mateva
	Sue Sheerin
	Angela Signorastri
	Justin Vollmer

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

<b>Eaquals Ombudsman</b>	Ingrid Koester
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<b>Eaquals Staff</b>	Lou McLaughlin   Executive Director
	Ludka Kotarska   Director of Accreditation and Consultancy
	Anna Andor   Services Manager
	Vivi Koszegi   Administrative Assistant

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

## **EAQUALS MEMBERSHIP**

### **Accredited Members**

#### **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**

Linguapax Language School

Skola stranih jezika – Ziger

#### **Cyprus (North)**

Girne American University Foundation English School

#### **Czech Republic**

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

#### **Estonia**

The Language School in Down-Town

#### **France**

ALPADIA Lyon

Alpha.b Institut Linguistique

EF Ecole Internationale de Francais-Nice

EF Ecole Internationale de Francais-Paris

ILA (Institut Linguistique Adenet)/Easy French

IFALPES

IS Aix-en-Provence

#### **Germany**

ALPADIA Language Schools, Berlin

ALPADIA Language Schools, Freiburg

EF Internationale Sprachschule Berlin

EF Internationale Sprachschule München

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 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

#### **Italy**

Alpha beta Piccadilly

British School of Trieste

CLM-Bell

CLUSS-Centro Linguistico Università per Stranieri di Siena

EF Centro Linguistico, Rome

Lord Byron College

The Language Grid

The London School

### **Japan**

EF International Language Centres, Tokyo

Hokkaido Japanese Language School

### **Kosovo**

New Age School

### **Kuwait**

Australian College of Kuwait

### **Latvia**

Education Centre DURBE

### **Luxembourg**

PROLINGUA Language Centre

### **MALTA**

ACE English, Malta

EF International Language Campuses, 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

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**

English Language Institute, Princess Nourah  
Bint Abdulrahman University

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 Campuses Cape  
Town

Good Hope Studies

### **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

### **Turkey**

Adana Gundogdu College

Bursa Technical University, SFL\*

Isik University School of Foreign Languages

Karabuk University, School of 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

### **United Arab Emirates**

Eton Institute (Dubai & Abu Dhabi)

### **United Kingdom**

Centre of English Studies Leeds

Centre of English Studies Wimbledon

Centre of English Studies Worthing

EF International Language Campuses  
Cambridge

English in Action

International House London

International House Newcastle

NILE Norwich Institute for Language  
Education

Torquay International School

## **Associate Members**

### **Austria**

CEBS Center für berufsbezogene Sprachen

### **Croatia**

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

### **Czech Republic**

Asociace jazykových škol

### **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  
Enseñanza Superior (ACLES)

Instituto Cervantes

FEDELE

### **Sweden**

The Swedish Association of Accredited  
Language Training providers

### **United Kingdom**

British Council

Cambridge Assessment English

Euroexam International

LanguageCert ESOL Qualifications

Macmillan Education

Pearson Education

Trinity College London

### **United States**

Avant Assessment

### **Worldwide**

Altissia

International House World Organisation

### **Project Partners**

#### **Italy**

CVCL Università per Stranieri di Perugia

#### **Switzerland**

Migros-Genossenschafts-Bund

## 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 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 31 to 35 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 a 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.



*Some of the Eaquals Board of Trustees at the Annual Conference in Belfast, October 2021*

*L-R: Chris Moore, Julie Wallis (back row), Beata Schmid, Susanna Dammann (back row), Thom Kiddle*

## INSPECTION & ACCREDITATION

### Eaquals Accreditation

Accreditation by Eaquals is the primary way in which language education institutions can demonstrate compliance with high international standards. Eaquals 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 Version 7.2 of the Scheme was launched. In response to an increased interest in Eaquals accreditation from Higher Education institutions, Eaquals developed a new scheme for this sector which was successfully piloted at the end of 2020. To address the needs of the growing sector of online language education, in 2021 Eaquals developed a Scheme to accredit Online Providers.

Eaquals accredits a wide range of institutions and runs three inspection schemes:

**Eaquals Inspection Scheme Version 7.2** is aimed at:

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

**Eaquals Inspection Scheme for Higher Education** is designed to accredit university language centres and language departments which offer language training programmes to undergraduate, graduate and postgraduate students. It is addressed at:

- universities where completion of language programmes is a requirement for graduation
- English as a Medium of Instruction universities which run foundation programmes

**Eaquals Inspection Scheme for Online Providers** is addressed at language centres which offer online language training programmes. delivered synchronously, asynchronously or both. Language courses offered by Online Providers must include a significant proportion of tutor moderation and student interaction in addition to online content. The Scheme does not apply to language centres which offer face-to-face tuition in addition to online or blended courses. They are accredited under 7.2 Version of the Inspection Scheme.

The Eaquals Quality Standards for the three Schemes are arranged in 12 Categories, grouped in 5 Sections, which correspond to different aspects of the language centre's activities:

#### *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/Learning and Learning Management
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 and the Scheme for Online Providers.

Membership of Eaquals offers our accredited institutions support in attaining excellence, setting them apart from others in their field. The Eaquals 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 any language.

Additionally, Eaquals 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.

#### **Eaquals Inspectorate**

The Inspectorate has a high professional profile. Eaquals 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 Eaquals 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 Eaquals 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 54 inspectors; 36 are freelance inspectors and 16 are employed by accredited members.

A new team of inspectors completed the inspector training programme during July-August 2021 which was overseen by Ludka Kotarska, Eaquals Director of Accreditation, and members of the Eaquals Accreditation Panel.



*Eaquals Inspectorate at training during the annual conference in 2019.*

## **Eaquals Accreditation Panel**

Under the guidance of the Director of Accreditation, Training 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 of Trustees.



Sarah Aitken



Ute Arnold



John Haagenzen



Ela Jarosz



Galya Mateva



Sue Sheerin



Angela Signorastri



Justin Vollmer

***Eaquals Accreditation Panel, 2021***

## MEMBERSHIP

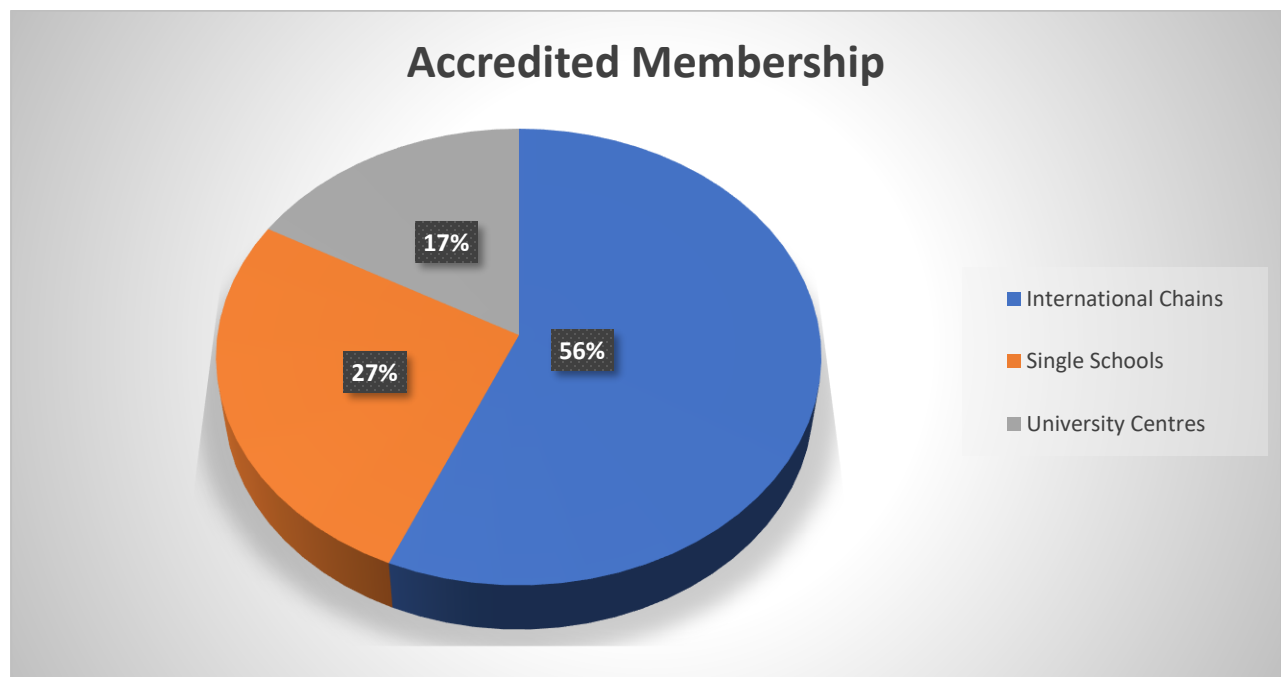
### Accredited Members

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 2021, there are 117 accredited members teaching 25 languages in 37 countries on 3 continents.

- 66 are single schools
- 32 LECs belong to international chains and groups of schools
- 19 are university centres

55% 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. 45% 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, as of 31 December 2021, 30 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 2 organisations (from 2 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.



### ***Eaquals Associate Members***

## **Individual Members**

Eaquals also has a number of individual members (60 in 2021). 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 Eaquals' 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, 2021**

As a result of the Covid19 pandemic, Eaquals postponed the annual conference for 2020 and this finally took place on 21<sup>st</sup>-23<sup>rd</sup> October 2021 at the Europa Hotel in Belfast and was run as a hybrid event with the conference also being accessible online.



*Attendees at the 2021 Annual Conference*



*Attendees at the 2021 Annual Conference*

The conference was officially opened by Eaquals Chair, Thom Kiddle, who welcomed attendees both in-person and online (from over 18 countries) to the organisation and reflected on the journey we had been on throughout the last 18 months and our initial return to face-to-face events. This was followed by an opening address from Mr Gerry Lennon, CEO of Visit Belfast, who reflected on the importance of renewed confidence in travel and international education and looked to a continued opening within the sector and further afield.



*Thom Kiddle, Eaquals Chair*



*Gerry Lennon, CEO Visit Belfast*



Eaquals held a special “Eaquals@30” session with former Eaquals Chairs and current Chair sharing their reflections from small beginnings through to present day challenges and looking towards the future of quality assurance, accreditation and language training within the international education industry around the globe and the role that Eaquals continues to play in this.



***Eaquals Chairs (previous & current) & Eaquals Executive Director  
(L-R) Frank Heyworth, Richard Rossner, Ludka Kotarska, Justin Quinn, Thom Kiddle, Lou McLaughlin***

Three days of innovative presentations, workshops and discussions included a full day Management Training Workshop, delivered by Andy Hockley, on “*Managing Conflict in the Classroom*” with participants highly engaged throughout on a topic that was relevant for all. The opening plenary, delivered by Dr Joanne Murphy, on “*Leading in times of volatility*” was well-received by attendees and was particularly apt given all that we have had to deal with during the last 18 months of the pandemic. Professor Rhona Sharpe opened the second day with her plenary “*What’s really changed? Exploring the impact of the pandemic on values-based decision making in higher education*” which, once again, linked the theory to the practical realities of what we have faced in the last 18 months. Closing the three-day event was Alan Maley with his plenary on creativity which focused us on alternative approaches to teaching and learning. The session provided valuable information and useful assessment structures to the audience of language teaching professionals.

The conference gala dinner took place at the Titanic Suite, at the Titanic Centre in Belfast - an ideal location for an evening of feasting, dancing and, of course, networking. Presentations were made to Justin Quinn who stepped down as Eaquals Chair in April 2021 and to Anna Andor, Eaquals Services Manager, who has been with the association for 15 years.



***Anna Andor, Eaquals Services Manager***



***Justin Quinn, Eaquals Chair 2016 - 2021***

Reflecting on the event, Lou McLaughlin, Executive Director of Eaquals said:

*“After having had to postpone the conference on numerous occasions, we were delighted to be able to move ahead as one of the first in industry offering an international conference with both in-person and online attendance options. The emerging theme of the conference was one of managing change while moving forward and this was a theme we felt very close to! The conference was a very special event, not just because it was our 30<sup>th</sup> anniversary, but because it was the first time that many were able to meet face-to-face with colleagues in over two years and that was very special as we now cherish these opportunities”.*

The next Eaquals annual international conference will be held in Venice, 28-30 April 2022.

### **Eaquals Online 2021**

Eaquals Online welcomed just under 1,000 participants to the online training sessions which ran over two days on 16<sup>th</sup> & 17<sup>th</sup> of April 2021.



The event was officially opened by Eaquals Executive Director, Lou McLaughlin, and Eaquals Chair, Thom Kiddle, who both reflected on the ongoing challenges as a result of the pandemic and the continued response throughout the 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 Online, Adapting Management for 2021 Needs, Eaquals@30: Then & Now, The Classroom in 2021, and Voices & Insights. 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 shared experiences and panel discussions.

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, Chia Suan Chong presented *“Supporting our students’ wellbeing”*. This helped set the focus and underlying theme of the conference and started a productive two days. Nergis Uyan’s plenary looked at *“Managing the evolution of CPDs into PCDs: far beyond the plans”* which focused on the practicalities of CPD within our institutions. The second day opened with a plenary from Russell Stannard

on “*Taking a Step Back: Applying Pedagogy to the Technology*” focusing our attention directly onto teaching and learning.

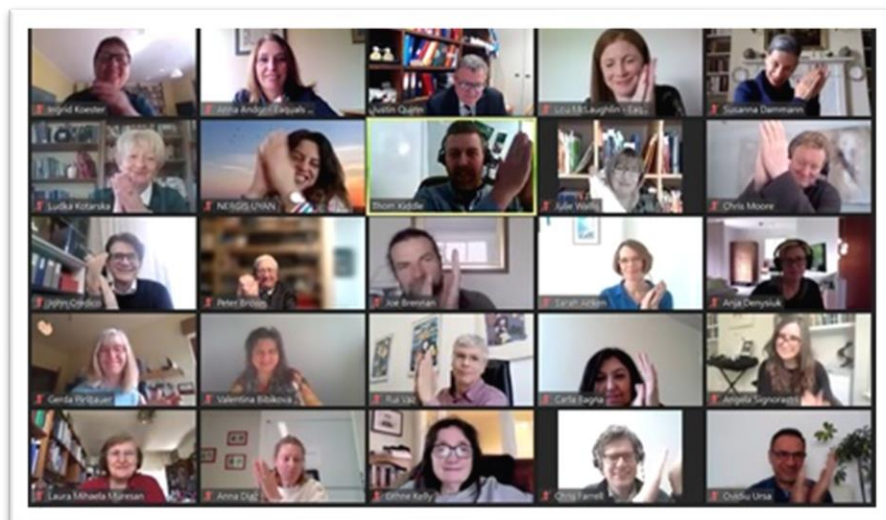


All of the sessions over both days provided valuable information and shared personal experiences. Our panel discussions at the end of the second day were especially well received as they provided insights from managers, from teachers and also from students and ultimately led to an open discussion of 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 & EGM 2021**

The Eaquals 2021 online AGM took place on 15<sup>th</sup> April 2021 and welcomed Chris Farrell as incoming Trustee for the first time as well as Susanna Dammann and Nergis Uyan who stood for their second term as Trustee.

Executive Director, Lou McLaughlin, provided an overview of the projects and developments over the last 12 months which included updates on frameworks e.g., newly developed Eaquals Academic Management Competences Framework (AMCF), and projects e.g., Socially-Distanced Classroom Report, Council of Europe Survey, and the Eaquals 2021 Webinar Series.



***Eaquals Trustees, Staff and Members at the 2021 online AGM.***



Eaquals also held an online EGM (Extraordinary General Meeting) on 11<sup>th</sup> November 2021. This later EGM provided Trustees and members an additional amount of time in the year to see the ongoing effect of the pandemic before taking a decision and vote regarding membership fees for the following year.

The EGM was also an opportunity for members to vote on the proposed changes to the Eaquals Articles of Association, learn about planned future events as well as put questions to the Eaquals Executive Director, Director of Accreditation and Eaquals Chair.



### **Eaquals 30<sup>th</sup> Anniversary Celebrations**

Eaquals was legally founded in 1991 by ten individuals from five countries in Europe who were directors of language teaching organisations in the independent education sector. They saw a need and desire for a set of quality standards for language schools that would be equally applicable to teaching different languages and workable in any country, essentially a Europe-wide quality assurance scheme for language education centres. Eaquals was this standards-setting organisation – but was also a forum and a network that could influence change. They wanted an association which would bring together leading education bodies - national associations, testers, universities, publishers – all those concerned with raising standards in language teaching.

We were delighted to have organised a number of projects during 2021 as part of our 30<sup>th</sup> Anniversary celebrations:

- *Video Project*: The title of the project was “*My Eaquals Memory*” and these were short video recordings which were hosted on the Eaquals website [here](#).
- *Photo Project*: The photo project “*The 30<sup>th</sup> Anniversary Archives*” shows photos from events which have taken place over the years. These were collected and are available on the website [here](#).
- *Anniversary Publication*: The publication, “*If you want to go far - Eaquals 30<sup>th</sup> Anniversary Publication*”, was launched at the annual conference and is available to download for free from the Eaquals website.
- “*Eaquals@30*” were two presentation sessions delivered by previous and current Eaquals Chairs at the Eaquals Online Event in April 2021 and at the annual conference in Belfast, October 2021.



*Attendees at the 2021 Annual Conference Gala Dinner*



*Attendees at the 2021 Annual Conference Gala Dinner*



*Attendees at the 2021 Annual Conference Gala Dinner*

## EAQUALS CONTINUED RESPONSE TO COVID-19 & WEBINAR SERIES

In 2021, Eaquals worked hard to ensure that members received continued support and access to resources in order to face the ongoing challenges in relation to the pandemic and its impact on teaching and learning.

### *Community Discussions*

Eaquals ran an online community discussion for members on 18th February which was moderated by Lou McLaughlin and delivered by **Claire Ryan, Rafal Sikora, Purva Srivastava** and **Chris Farrell**. This was the final session in the Socially-Distanced Classroom series which served as a platform to share best practice in relation to the return to the classroom.

### *Member Panel Discussion*

Eaquals was delighted to welcome two schools from our Associate Member AISLi to the panel discussion on the hybrid classroom that was held on 15th June 2021.

Prem Sourek and Joanna Morrison Jones shared their experience of moving into the world of hybrid teaching and learning. Throughout the hour-long session, the panellists looked at how to use the technology, tips for classroom management, engaging young learners online and also answered questions from those participating.

### *Eaquals Webinar Series 2021*

The webinar series for 2021, build on the previous sessions which were released as an initial response to the pandemic at the beginning of 2020.



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.

## **EAQUALS DEVELOPMENT & PROJECTS**

### **Academic Management Competences Framework Project**

Eaquals launched the Academic Management Competences Framework at the annual conference in Belfast in October 2021. George Pickering was the Project Lead and supported by project members Maureen McGarvey, Martyn Clarke, Inma Molina, Nergis Uyan, Ania Kolbuszewska and Gillian Davidson. The project followed on from the Eaquals Teacher Development Framework and provides a framework that is a practical tool of use for those moving into academic management positions and those currently working at that level. The framework and supporting excel tools can be downloaded from the Eaquals website.

### **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:

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

### **Eaquals Consultancy & Training**

Eaquals continued to provide external consultancy throughout 2021 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 University of the West Indies and Ben-Gurion University of the Negev.

### **Eaquals Green Stars Campaign**

Eaquals launched their Green Stars Campaign in May 2021 as a follow up to the MoU which was signed with Green Standard Schools. The campaign recognises and celebrates the work done in this area by members.

### **Eaquals Accreditation Scheme for Online Providers**

In August 2021, Eaquals was delighted to announce the launch of the Inspection Scheme for Online Providers which accredits language centres offering online language training programmes delivered synchronously, asynchronously or both.

## Erasmus+ Projects Summary Report

Since 2014, fourteen Eaquals members have been involved in Erasmus+ projects with many of these running projects on an ongoing annual basis. In running these projects, they have collaborated other members within the Eaquals network and also with additional external partners. Eaquals, with information from members, put together a summary report of the project work.

## 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 Eaquals 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, Eaquals 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*

Eaquals 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 Eaquals 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)*

Eaquals 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](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.

#### *Green Standard Schools (GSS)*

In May 2021, Eaqals was delighted to sign a Memorandum of Understanding with GSS. As part of the agreement, GSS Chair, Jonathan Dykes, delivered a webinar on GSS for members and he was joined by Eaqals member, ACET, who are the first GSS accredited school in Ireland.

#### *The Council of Europe's Centre for Modern Language (ECML)*

The ECML aims to be a centre to promote quality language education in Europe. Eaqals 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). Eaqals inspectors and member representatives have played a key role in ECML projects.

#### *The International Organisation for Standardisation (ISO)*

Eaqals 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)*

Eaqals 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 Eaqals 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*

Eaqals 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 (IHWO)*

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

#### *LanguageCert*

Eaqals were pleased to sign an MoU with Language Cert in 2019. LanguageCert have been Eaqals Associate Members for quite a while and this relationship will be developed further over the coming years. As part of the agreement, a joint webinar is run on an annual basis for both members and non-members.

#### *Macmillan*

Eaqals 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 Associate Members.

## EAQUALS PARTICIPATION IN THE WIDER COMMUNITY

### Events with Eaquals participation in 2021

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
March 2021	LAMSIG “Festival of ideas” – Plenary Presentation (Online).	Lou McLaughlin
September 2021	ECML Workshop: “Developing teacher competences for pluralistic approaches” (Graz, Austria & Online).	Miranda Karjagdi Çolak
September 2021	Joint GAELA-FELCA Annual Meeting (Online).	Lou McLaughlin
Quarterly	GAELA Meeting (Online).	Lou McLaughlin
September 2021	AISLi DOS Conference – Presentation (Online).	Lou McLaughlin
September 2021	ACLES (Asociacion de Centros de Lenguas en la ensenanza superior) – Conference Presentation (Online).	Lou McLaughlin
September 2021	StudyTravel ALPHE (Online).	Lou McLaughlin
November 2021	QAHE (Quality Assurance in Higher Education) – Conference Presentation (Online).	Lou McLaughlin
November 2021	ECML Workshop: “Digital citizenship through language education” (Graz, Austria).	Claire Ryan
December 2021	ECML Colloquium: “The future of language education in the light of Covid – lessons learned and ways forward” (Online).	Lou McLaughlin
December 2021	PNF (Professional Network Forum) Annual Meeting (Graz, Austria & Online).	Lou McLaughlin



*Eaquals member, Claire Ryan of Future Learning at ECML Workshop.*



*Eaquals Executive Director, Lou McLaughlin, taking part in STLive TV*

## REPORT ON STRATEGY

Throughout 2021, Eaquals continued to work to achieve its objectives which were in line with the Eaquals Strategy Document 2020-2025 which is freely available on the Eaquals website.

### Eaquals Mission

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

### Eaquals' 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 Eaquals 2020-2025 Development Strategy comprises the following main objectives:

*Overarching objective:* Eaquals aims to build on its position as the leading international association for language learning service providers with a reputation for academic excellence and all-round quality. This will be addressed with an emphasis on internationalisation, inclusion and innovation achieved through accreditation, support, academic strength and quality.

#### 1 | Growing the Eaquals Membership

We will continue to support members through the successful programmes offered during 2020. In addition, we will seek to identify new opportunities and leads to grow the membership. The Eaquals Online event may become an annual event which will serve as a powerful outreach tool to potential new members.

#### 2 | Developing the services offered to Eaquals members

As is evident from the accreditation process, Eaquals academic expertise is the element members value most highly. Eaquals currently offers two accreditation schemes – Eaquals Accreditation Scheme version 7.2 and Eaquals Accreditation Scheme for HEIs.

The benefits to members are noted specifically in terms of academic management, pedagogy, reassurance and competitive advantage. The rationale behind the development of the Accreditation Scheme to cover a wider variety of learning contexts is key to service development.

The provision of ongoing resources for members are a crucial means of support. We will continue to offer this support through webinars, online training, discussion forums, and the formation of communities of practice.

#### 3 | To encourage and enable the development of peer-to-peer support networks.

We will continue to support the formation of communities of practice developed through and from the existing programme of webinars and other training opportunities provided by Eaquals. We will develop and support forums and other means of online and face-to-face communication between members.

#### 4 | Expanding the Eaquals global consultancy offer

We will develop a series of round table discussions with the objective of raising the profile of Eaquals at global level. This will aid in the development of key relationships and will grow and expand as opportunities arise. In addition, this will feed into accreditation and resources, and ultimately provide a more evidently global leadership within the Eaquals mission.

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 2021**

- The continued promotion of high standards by providing practical professional support to Equals 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 associate members.
- The development of Equals' external consultancy and training services in specific areas of expertise.
- The delivery of the Equals Webinar Series 2021 on a range of themes, including academic topics, which provided additional benefits to members and the wider international community.
- The continued provision of additional training webinars to support members in the ongoing delivery of online classes for their students.
- The successful running of the Equals Online 2021 event for both members and non-members.
- The continued development of the Equals 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 Equals 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 continuation of individual member meetings as well as country-level meetings to engage with members 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 addition of policy documents and Equals Guarantees on the Equals website in additional languages: Spanish, Italian, Russian, French, German, Japanese, Czech, Romanian and Polish.
- The maintenance and development of the Equals Monthly Newsletter. This has continued to provide a summary of monthly developments within Equals e.g., where we have been, new members, new agreements etc.

Further details and website links for all Equals activities can be found on our website: [www.equals.org](http://www.equals.org)

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

### **Reserves**

The association's reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2021 the reserves stood at €440,304. In 2020 this 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 2021 EGM, members voted to maintain the previously reduced membership fee rates in place for 2021 (25% reduction on 2020 fees) and to maintain 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 continued with reduced costs during 2021 in the form of resource reduction. These measures, along with reduced inspection costs due to travel restrictions provided the association with a surplus of €13,912 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 2021 there were 117 accredited members as listed on pages 3-5 of the report.

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 2021 there were 30 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 six times in 2021, one face-to-face meeting and five online meetings.

Julian Flitter of Goodman Jones LLP was reappointed in 2021 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 requires 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 25 March 2022 and signed on their behalf by:



Thom Kiddle,  
Eaquals Chair

## **INDEPENDENT EXAMINER'S REPORT**

**For the Year Ended 31 December 2021**

### **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 2021.

### **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:

Julian Flitter FCA

**Goodman Jones LLP**

29/30 Fitzroy Square  
London  
W1T 6LQ

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

**Year Ended 31<sup>st</sup> December 2021**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Income from charitable activities</b>		
Membership fees	231,813	380,264
Conferences and other member services	104,624	5,902
Consultancy and other income	51,525	33,260
<b>Total income from charitable activities</b>	<b>387,962</b>	<b>419,426</b>
<b>Charitable expenditure</b>		
Inspection costs	(108,718)	(66,505)
Conferences and other member services	(93,879)	(14,511)
Consultancy costs	(5,400)	(4,182)
Marketing, website and development	(20,249)	(43,113)
Support costs		
- Governance: trustee and committee meeting costs	(5,054)	(4,551)
- Governance: independent examiner's costs	(4,313)	(2,475)
- Other support costs	(133,529)	(118,772)
<b>Total charitable expenditure</b>	<b>(371,142)</b>	<b>(254,109)</b>
<b>Net income and net movement in funds for the year</b>	<b>16,820</b>	<b>165,317</b>
<b>Reconciliation of funds</b>		
Funds brought forward	426,393	261,075
<b>Funds carried forward</b>	<b>443,213</b>	<b>426,393</b>

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 31 to 35 form part of these financial statements.



**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Current assets</b>		
Debtors		
- Trade debtors	9,604	26,129
- Prepayments	62,940	75,323
Cash at bank and in hand	415,864	444,387
	<b>488,408</b>	<b>545,839</b>
<b>Current liabilities</b>		
Creditors: amounts falling due within one year		
- Trade creditors	(20,327)	(12,151)
- Accruals and income received in advance	(24,868)	(107,295)
	<b>(45,195)</b>	<b>(119,446)</b>
<b>Net assets</b>	<b>443,213</b>	<b>426,393</b>
<b>Total funds:</b> all general fund (unrestricted)	<b>443,213</b>	<b>426,393</b>

The notes on pages 31 to 35 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 2021. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2021 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 25 March 2022 and were signed on its behalf by:

**Adam Donoghue**, Treasurer

**CASH FLOW STATEMENT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
Net cash provided by / (used in) operating activities	(28,523)	173,212
<b>Change in cash in the year</b>	(28,523)	173,212
Cash brought forward	444,387	271,175
<b>Cash carried forward</b>	<b>415,864</b>	<b>444,387</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
Year ended 31 December 2021

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Net income for the year</b>		
(per Statement of Financial Activities)	13,912	165,317
<b>Adjustment for:</b>		
Decrease /(increase) in debtors	31,816	(25,608)
(Decrease)/ increase in creditors	(74,251)	33,504
<b>Net cash provided by (used in) operating activities</b>	<b>(28,523)</b>	<b>173,213</b>

**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 2021

### 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, Julie Wallis was remunerated in 2021 for non-trustee work carried out: €1,500 (2020: €0) as an inspector, Susanna Dammann was remunerated €1,200 (2020: €0) as an inspector and Nergis Uyan was remunerated €3,200 (2020: €0).

## NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2021

5 trustees were reimbursed travelling expenses of €3,406 during the year in relation to their duties as trustees (2020: 9 trustees were reimbursed €3,516). In addition, 3 trustees were reimbursed €597 for travelling expenses relating to inspections (2020: 1 trustee was reimbursed €152).

### 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: Thom Kiddle (Chair) and Adam Donoghue (Treasurer). None of these received any remuneration in 2021 or 2020.

Two staff members are key management personnel. In 2021 they were paid €110,734 in total, plus €7,277 social security contributions (2020: 2 staff were paid €97,815 in total, plus €6,428 social security contributions).

### 5 Staff costs

	2021 €	2020 €
Salaries and fees	151,637	133,916
Social security costs	7,277	6,428
<b>Total staff costs</b>	<b>158,914</b>	<b>140,344</b>
Average number of staff (full time equivalent)	4.0	4.1

There were no employees paid more than £60,000 (€70,000) in either 2021 or 2020.

### 6 Deferred income

	€
Balance included in current liabilities at 31 December 2020	103,495
Released to income in 2021	(103,495)
Income received in 2021 relating to activities in 2022	20,555
<b>Balance included in current liabilities at 31 December 2021</b>	<b>20,555</b>

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 2021 of €2,280 (2020: €2,280).

## **NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**

Year ended 31 December 2021

### **8 Related party transactions**

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2021 or 2020 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 147 members as at 31 December 2021.

### **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](http://www.eaquals.org)

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