

Trustees' Report & Financial Statements

Evaluation & Accreditation of Quality Language Services

2025



EAQUALS

(Evaluation & Accreditation of Quality Language Services)

A company limited by guarantee

Trustees report and financial statements

Year ended 31 December 2025

Company registration number (England & Wales): 7727406

Charity registration number (England & Wales): 1143547

www.eaquals.org

Email: info@eaquals.org

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REFERENCE INFORMATION

Trustees

Thom Kiddle (Chair) | Norwich Institute for Language Education, England

Serkan Aras (Treasurer) | Koç University, Turkey

Chris Moore | Specialist Language Courses, England (until 17.04.2025)

Julie Wallis | The London School, Italy

Giorgio Iemmolo | EF International Language Centres, Sprachenzentrum UZH-ETH, University of Zurich (until 31.12.2025)

Silvana Richardson | BELL

Sarah Aitken | Freelance

Erdem Hacifazlıoğlu | Macmillan Education

Robert Martinez (from 17.04.2025)

Accreditation Panel

Andre Chedwick

Gillian Davidson

John Haagensen

Sue Hackett

Emma Heyderman

Priscilla Hoor

Elzbieta Jarosz

Jan Madakbas

Eaquals Ombudsman

Ingrid Koester

Eaquals Staff

Lou McLaughlin | Executive Director

Angela Signorastri | Director of Accreditation

Anna Andor | Services Manager

Vivi Koszegi | Administrative Assistant

Sarah Scerri | Marketing & Communications Manager

Registered Office

1st Floor, Arthur Stanley House, 40-50 Tottenham Street,
London W1T 4RN

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,

1st Floor, Arthur Stanley House, 40-50 Tottenham Street, London W1T 4RN

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

(as at December 2025)

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

Colombia

ECOS Escuela de Español

Croatia

Linguapax Language School

Skola stranih jezika – Ziger

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

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

EF Internationale Sprachschule Berlin

EF Internationale Sprachschule München

ISD-Freiburg - Internationales Sprachzentrum Dialogo

Speexx

Greece

Doukas School, The Department of Foreign Languages

Glossomatheia Language Learning & Research Center

Ireland

Active Language Learning

Apollo Language Centre

ATC Language School

Atlas Language Centre

Bridge Mills Galway Language Centre, International House

Centre of English Studies, Dublin

Cork English College

DCAS

Dorset College

Emerald Cultural Institute, Dublin

Erin College, Cork

Erin College, Dublin
Future Learning Language School (Dublin)
Future Learning (Athlone)
Galway Cultural Institute
International House Dublin
ISI Dublin
NED Dublin
NED Limerick
OnCampus Ireland
Rightword Language Institute
SEDA College, Dublin
SEDA College, Cork
Swan Training Institute
Your English Language School

Italy

Alpha beta Piccadilly
British School of Trieste
Clm-Bell
CLUSS-Centro Linguistico Universita per Stranieri di Siena
EF Centro Linguistico, Rome
Frassati - Cooperativa sociale Pier Giorgio
The Language Grid
The London School

Japan

EF International Language Centres, Tokyo
Hokkaido Japanese Language School

Kuwait

Australian University, Kuwait

Luxembourg

PROLINGUA Language Centre

MALTA

ACE English, Malta
BELS Gozo
BELS Malta

EF International Language Campuses, Malta
English Domain
European School of English, Malta
International House Malta-Gozo
Maltalingua School of English
NSTS English Language Institute

Montenegro

Oxford Centar International Language Centre

North Macedonia

Filos LLC export import School of Foreign Languages

Poland

Jagiellonian University, Language Centre
Krakow University of Economics, Language Centre

Language Centre Jagiellonian University Collegium Medicum

Lodz University of Technology, Language Centre

Warsaw Technology University, Foreign Language Centre

Portugal

CIAL Centro de Linguas

Qatar

Qatar International Academic for Security Studies Language School

Romania

Britanica Learning Centre
International House Bucharest

Saudi Arabia

English Language Institute, Princess Nourah Bint Abdulrahman University
IPA, English Language Center
Yanbu English Language Institute, Royal Commission Colleges and Institutes
King Faisal Air Academy

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

Lacunza, International House San Sebastian

Malaca Instituto

Switzerland

ALPADIA Montreux

Bell Switzerland SA

LSI Switzerland AG

Turkey

Acibadem MAA University, Foreign Languages Department Preparatory English Programme

Adana Gundogdu College

ARUCAD Arkin University of Creative Arts and Design, English Preparatory School

Bahçeşehir Cyprus University

Bilkent University English Language Preparatory Program

Boğazici University

Bursa Technical University, SFL

Bursa Uludağ University

EMU - Eastern Mediterranean University, Foreign Languages and English Preparatory School

Fatih Sultan Mehmet Vakıf University, Foreign Languages Department

Gazi University College of Foreign Languages, Department of Basic Languages

Gedik University

Girne American University Foundation English School

Isik University School of Foreign Languages

MEF University School of Foreign Languages

Muğla Sıtkı Koçman University

Özyeğin University School of Languages

Piri Reis University

Private Sınav Schools-Ankara

Recep Tayyip Erdoğan University SFL

Sabancı University School of Languages

Sivas Cumhuriyet University, School of Foreign Languages

TED Antalya Koleji, Foreign Languages Department

TEMA Koleji

Terakki Foundation School

Üsküdar University, Foreign Languages Coordinatorship

Yüce Schools

Ukraine

NOVAMOVA International Language School

United Arab Emirates

Eton Institute (Dubai & Abu Dhabi)

United Kingdom

International House - Torquay International School

International House London

NILE Norwich Institute for Language Education

Associate Members

Austria

CEBS Center für berufsbezogene Sprachen

Bulgaria

OPTIMA Bulgaria

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

English Education Ireland

Italy

AISLi, the Italian Association of Quality
Language Schools

Netherlands

Educational Testing Service Global BV

Portugal

Camoos 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

Instituto Cervantes

FEDELE

Sweden

The Swedish Association of Accredited
Language Training providers

Switzerland

Avallain AG

Turkey

Plused Eğitim Bilişim Danışmanlık Hizmetleri
San ve Tic Ltd Şti

United Kingdom

British Council

Cambridge Assessment English

Euroexam International

LanguageCert ESOL Qualifications

Macmillan Education

NOCN

Oxford University Press

Pearson Education

Trinity College London

United States

Avant Assessment

Global Seal of Biliteracy

Worldwide

Altissia

International House World Organisation

Project Partners**Italy**

CVCL Università per Stranieri di Perugia

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 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 29 to 33 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 a global level.



Members of The Eaquals Board of Trustees at the Annual Conference in Malta (March 2025)

L-R: Silvana Richardson, Giorgio Iemmolo, Julie Wallis, Thom Kiddle, Erdem Hacıfazhoğlu, Sarah Aitken.

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 2024 Version 7.3 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. This suite of these 3 inspection schemes makes up the complete Eaquals Accreditation & Inspection Scheme as follows:

Eaquals Inspection Scheme Version 7.3 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 7.3 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 7.3, and a similar set of documents are in place 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, *Equals* accredits teaching and teacher training across any language.

Additionally, *Equals* 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.

Equals Inspectorate

The Inspectorate has a high professional profile. *Equals* inspectors are themselves language education professionals with considerable managerial and international experience covering a wide range of markets and languages. Inspectors are appointed for a period of two years upon successful completion of the training programme. They must demonstrate a good knowledge of the *Equals* 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 *Equals* Inspectors, feedback from language centres and co-inspectors, and attendance of at least one face-to-face Continuing 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 60 inspectors; 41 are freelance inspectors and 19 are employed by accredited members.

Equals Accreditation Panel

Under the guidance of the Director of Accreditation, the Accreditation Panel of 8 senior inspectors ensures that *Equals*’ 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.

| | | | |
|---|---|--|---|
|  |  |  |  |
| Andre Chadwick | Gillian Davidson | John Haagensen | Sue Hackett |
|  |  |  |  |
| Emma Heyderman | Priscilla Hoor | Ela Jarosz | Jan Madakbas |

Equals Accreditation Panel, 2025

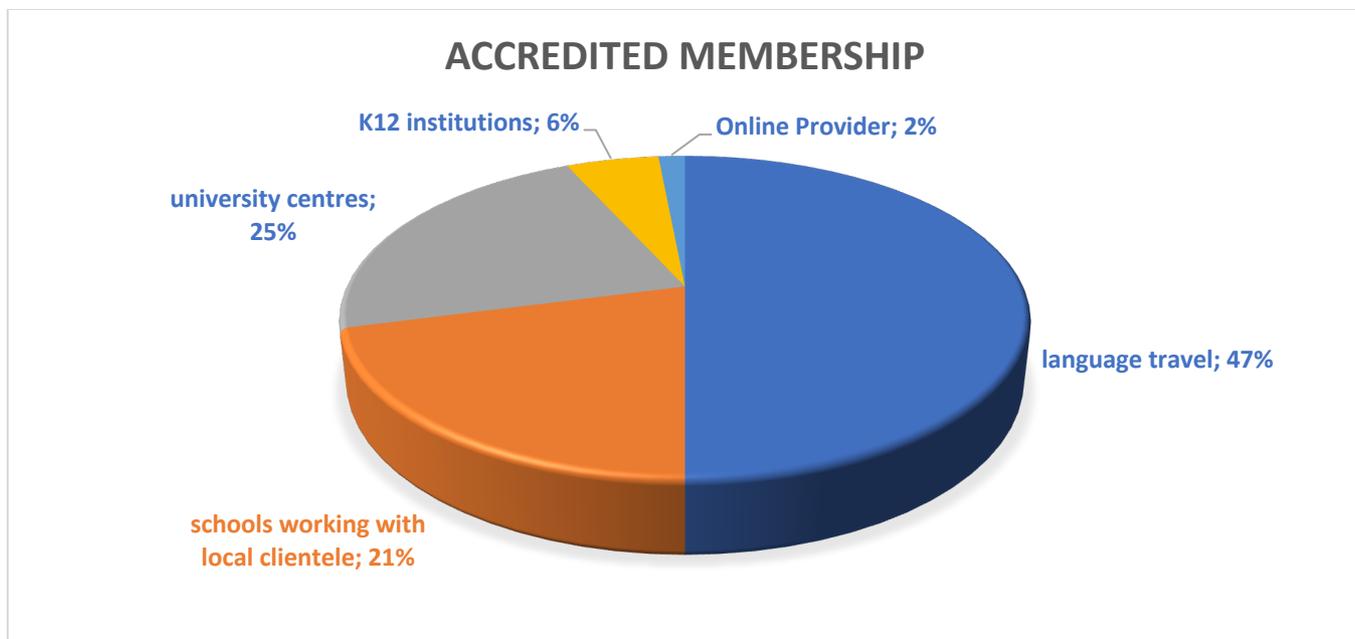
MEMBERSHIP

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 2024, there are **129** accredited members: teaching 26 languages in 36 countries on 4 continents.

- **60** intensive LECS
- **27** extensive LECS
- **8** K12 LECS: Turkey (6), Greece (1), Italy (1)
- **2** online-only language providers: Italy (1), Germany (1)
- **32** university centres: Turkey (17), Poland (5), North Cyprus (4), Saudi Arabia (3), Bosnia and Herzegovina (1), Italy (1), Kuwait (1)



Individual Members

Eaquals also has a number of individual members (75 in 2025). 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.

Associate Members & Project Partners

Eaquals has, as of 31 December 2025, 32 Associate Members based in 18 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., Instituto Cervantes, language examination providers, publishers of learning materials and a French government institution for language study and research.

In addition, there is 1 organisation which is a Project Partner. The Project Partner does not have voting rights within Eaquals but makes an important contribution to our network and academic work.



Eaquals Associate Members

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, 2025

The Eaquals Annual International Conference 2025, held from 27th to 29th March in Malta, welcomed over 280 participants from 33 countries across five continents, making it a truly global event for language educators. Among them, more than 120 were first-time attendees, creating a great mix of familiar and new faces. This balance encouraged fresh perspectives, networking, and valuable discussions, making the event a great opportunity to learn from one another.



Attendees at the 2025 Annual Conference

The conference commenced with a highly engaging Management Training session delivered by Dr. Giorgio Iemmolo on *Project Management in Education: Models, Case Studies, and Hands-On Practice*. This session provided attendees with practical tools and strategies to implement within their institutions.



2025 Annual Conference

Simultaneously, Eaquals Inspector CPD sessions took place, offering professional development opportunities for those dedicated to maintaining the highest quality standards in language education.

The official opening was led by Lou McLaughlin, Equals Executive Director, and Thom Kiddle, Chair of the Board of Trustees. A touching moment followed as a message from Peter Brown was played in memory of the late Frank Heyworth, one of Equals' founding members, who passed away earlier this year.

The event continued with the Equals Awards Ceremony, recognizing this year's Teacher Award winner, Elif Altali, and the Scholarship Award recipients: Koray Tunc, Cassandra Robertson, Yesim Cekuc, Ozge Postert, and Mehmet Çelikbaş (in absentia). These awards celebrate educators making a difference in language teaching.

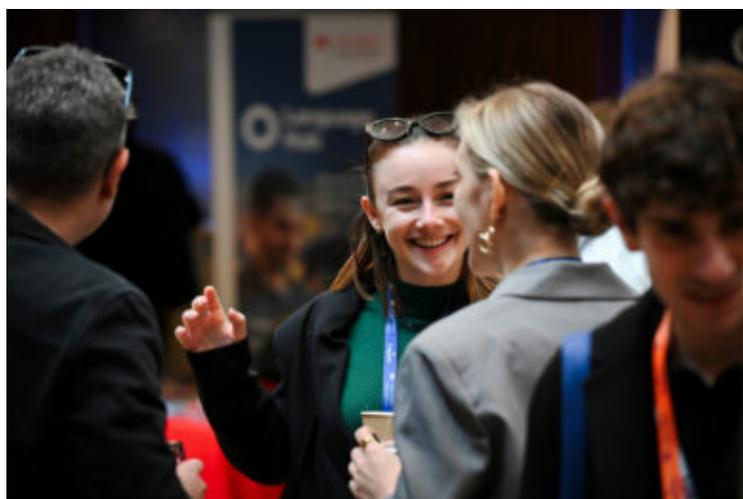


Equals 2025 Scholarship Award Recipients

The Tim Goodier Memorial Plenary, delivered by Zarina Subhan, set the tone for the conference with a thought-provoking session titled Towards Establishing a Common Understanding of Diversity, Equity, and Inclusion in ELT. This plenary explored how language institutions can reflect and promote the diversity of the global world, moving beyond a box-ticking exercise to making DEI a part of the learning experience.

The remainder of the day featured a variety of concurrent sessions, with attendees selecting from five key strands:

- Best Practice in Language Teaching and Learning
- Course Design, CEFR & Assessment
- Leadership & Management
- Continuing Professional Development (CPD)
- Developments in Language Education



Attendees at the Equals Annual Conference 2025

The conference provided a valuable space for attendees to exchange insights, build connections, and continue discussions beyond sessions. A highlight was the Gala Night, a much-loved tradition where participants could unwind, enjoy Maltese hospitality, and strengthen professional ties in a relaxed setting.



Attendees at the Eaquals conference 2025

The final day of the conference concluded with a compelling Closing Plenary by Daniel Xerri, Chairperson of the ELT Council in Malta, titled *Sharing is Caring: Some Lessons on Professional Learning*. His talk emphasized the power of collaboration in the ever-evolving field of language education, showcasing how openness to sharing ideas and experiences drives innovation and professional growth.

Following the closing plenary, Lou McLaughlin and Thom Kiddle revealed the much-anticipated location of next year's Eaquals Annual International Conference—Berlin, Germany, scheduled for 12-14 March 2026. Additionally, they announced the dates for Eaquals Online, the association's virtual conference designed to reach an even broader audience, set to take place on 10-11 October 2025.

Lou McLaughlin, Eaquals Executive Director, explained that “At Eaquals, we are always looking for new ways to support our members and enhance language education. The conference is a key moment to share progress, like the LAPP project—a free assessment course now used by over 450 teachers. We also expanded access to our Frameworks e.g. Teacher Development Framework, Academic Management Competences Framework by translating them into Italian, French, German, and Spanish.

Eaquals is growing, with new members and participants joining from across the world—including Costa Rica, UAE, Morocco, and Georgia—showing how our commitment to quality education is expanding into new regions. This conference reflects that shared dedication, bringing professionals together to exchange ideas

Eaquals Online 2025

Eaquals Online, which brought together language education professionals from 26 countries, ran over two days on 10th-11th October 2025.



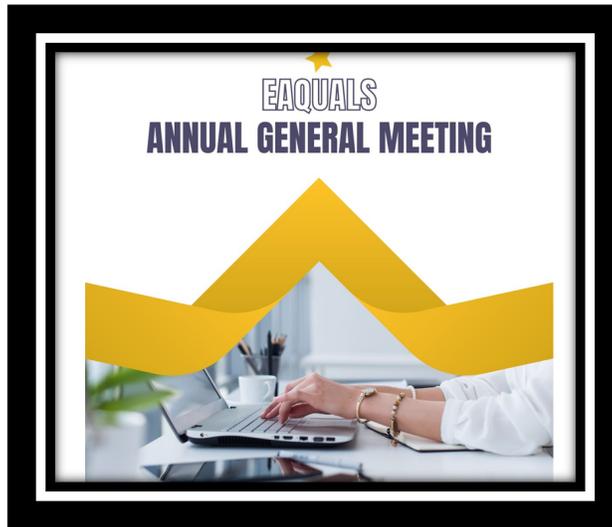
The event opened with an inspiring plenary from Dr Sarah Breslin, Executive Director of the ECML and Head of Language Policy at the Council of Europe. She explored how the Council's human rights-based vision for plurilingual and intercultural education translates into classroom practice and policy impact, which set the tone for the discussions that followed on building quality foundations.

Panel sessions brought together the contributors to the Equals Frameworks sparking exchanges on how these tools can be adapted across diverse educational contexts. The conversations highlighted just how relevant and practical the Equals Frameworks and the Cambridge Sustainability Framework for ELT are in shaping professional development and organisational growth worldwide.

The event highlighted the strong sense of collaboration and shared commitment to quality that characterises the Equals community.

Eaquals AGM 2025

The Eaquals 2025 online AGM took place on 30th April 2025. Eaquals held its Annual General Meeting (AGM), bringing together members from around the world to reflect on a year of progress, collaboration, and shared dedication to excellence in language education.



EAQUALS DEVELOPMENT & PROJECTS

Equals Webinars 2025

The monthly English webinar series and the plurilingual webinar series are now run as one complete series. In 2025, we delivered webinars in English, Spanish, Italian, French, German and Arabic. Moderation of monthly webinars is carried out by Equals staff.

| JANUARY | | |
|----------|---|---------------------------------|
| 15.01 | Teaching Generation Alpha: Strategies for Success | Dr Erika Galea |
| 21.01 | Adding Contextualization To Assessments In Arabic As Foreign Language Courses | Salma Alamassi |
| 28.01 | Academic integrity in the age of AI: navigating new challenges in language assessment | Cathy Jones |
| FEBRUARY | | |
| 04.02 | Powerful Social and Emotional Learning Strategies for Mitigating Teacher Bias | Dr. Fajer Bin Rashed |
| 11.02 | La multimodalité et pourquoi elle est si importante aujourd'hui | Fleur Yerbury-Hodgson |
| 25.02 | Inclusión e integración de alumnos con necesidades educativas especiales (NEE) en el aula de lenguas. | Mónica Company Castells |
| MARCH | | |
| 05.03 | Why we should put compassion at the heart of language education | Sarah Mercer |
| 11.03 | Parlami! | Irene Campari |
| 18.03 | Cultivating cultural intelligence | Cathy Jones & Sylvia Karastathi |
| APRIL | | |
| 08.04 | AI Integration in language teaching and project work: Empowering Teachers and Students for the 21st Century | Marta Obrebska |
| 15.04 | Constructive feedback: The how and the why | Abeer Okaz |
| 29.04 | Empowering ESL Classrooms: Coaching strategies for goal setting and reflection | Samruddhi Patre |

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| MAY | | |
|-----------|--|--|
| 06.05 | Using AI as a Reflective Coach in Practicum Courses | Julian L'Enfant |
| 13.05 | Empowering Tomorrow: Transformative Activities to Ignite 21st-Century Skills | Dr. Ferhat Karanfil |
| 27.05 | Dynamic dialogues: assessing interactional competence | Cathy Jones & Leda Lampropoulou |
| JUNE | | |
| 03.06 | Empower Learners: Certify Language Skills and Maximize Multilingual Potential | Linda Egnatz |
| 10.06 | Laissez IA Vous Accompagner Dans la Production Ecrite En FLE | Salma Alamassi |
| 24.06 | Designing effective language assessments: addressing student challenges through construct definition | Cathy Jones, Eoin Jordan & International student |
| SEPTEMBER | | |
| 16.09 | Teaching Writing Skills and Integrating AI into Lessons | Duygu Erdoğan |
| 23.09 | Beyond the Questions: Ensuring True Comprehension in the Classroom | Gülçin Coşgun |
| 30.09 | Integrating Digital Media Literacy into Language Teaching: Engaging Students Through Sustainability Practices | Isil Ozdemir |
| NOVEMBER | | |
| 04.11 | Estrategias pedagógicas, de integración e institucionales para programas de español en el contexto de la migración | Nuria Vaquero Ibarra |
| 18.11 | Positive psychology in the classroom | Gareth Keane |
| 25.11 | Embracing the benefits of language acquisition | Cathy Jones |
| DECEMBER | | |
| 03.12 | AI for Global Pronunciation: ChatGPT-Powered Activities for Inclusive Classrooms | Meri Maroutian |
| 10.12 | Fostering Emotional Climate in English Classrooms | Dr. Fetiye Erbil |

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| Language Assessment Professionalisation Programme

The official launch of the LAPP (Language Assessment Professionalisation Project) Joint Project (<https://lapp.education/en>) took place in 2024. A handbook for Academic Managers was produced (to be made available in 2026) and a two-minute taster video was developed by Equals (not yet made available). The new steering group (SG) and 3 working groups (WG) are as follows:

- Chair: Peter Brown
- ALTE representative: Mariangela Marulli
- Equals representative: Lou McLaughlin
- WG 1 Promotion of LAPP English: Serkan Aras | Nursel Elmas | Yiannis Papargyris
- WG 2 Review and updating LAPP English: Malgorzata Banach | Elaine Boyd | Mariangela Marulli
- WG 3 Exploring and scoping LAPP next version(s) Malgorzata Banach | Christoph Frilling | Thom Kiddle | Beata Schmid

The review work has now been carried out by the (SG) and the changes and updates are being implemented by the technical team. There are two more meetings scheduled for Q4 to sign off on current work and to organize and run a promotional campaign to raise awareness of the project.

Eaquals Member Event Fund

Throughout 2025 Eaquals continued with its mission of supporting members running events and training programmes at local, regional and national levels. The recipients of the funding for 2025 are listed below and all of the reports from the individual recipients are available on the Eaquals website. This annual funding scheme is open to all members through a call for applications, and recipients are chosen by the Eaquals executive team.

| | |
|---|----------------|
| Sabancı University (HEI) | Türkiye |
| FEDELE (Federacion de Escuelas Espanol como Lengua Extranjera) | Spain |
| Bahçeşehir Cyprus University (HEI) | Türkiye |
| The Bridge (LEC) | Slovakia |
| Fatih Sultan Mehmet Vakıf University (HEI) | Türkiye |
| OPTIMA (Bulgarian Association of Quality Language Services) | Bulgaria |
| YALS (Association of Language Schools of Serbia) | Serbia |
| QLS (Panhellenic Association of Quality Language Schools) | Greece |
| Özyeğin University (HEI) | Türkiye |
| Boğaziçi University (HEI) | Türkiye |
| Bursa Uludağ School of Foreign Languages (HEI) | Türkiye |
| NILE (Norwich Institute of Language Education) (LEC) | United Kingdom |
| GLS (GLS Campus Berlin) (LEC) | Germany |
| ASR (Swedish Association of Accredited Language Training Providers) | Sweden |
| MEF University School of Foreign Languages (HEI) | Türkiye |

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. Both associations are now working on the LAPP project previously outlined.

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.

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) 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, Eaquals signed 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 Eaquals 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. Eaquls 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). Eaquls inspectors and member representatives have played a key role in ECML projects.

The International Organisation for Standardisation (ISO)

Eaquls 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 develops 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.

International House World Organisation (IHWO)

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

LanguageCert

Eaquls signed an MoU with Language Cert in 2019. As part of this specific agreement, a series of joint webinars is run on an annual basis for both members and non-members.

Macmillan Education

Eaquls and Macmillan announced 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. This developed into a signed co-operation agreement in 2023.

EAQUALS PARTICIPATION IN THE WIDER COMMUNITY

Events with Eaquals participation in 2025

In order to promote Eaquals, our members and our wider quality ethos, Eaquals was represented at the events listed below:

- ACA (American Cultural Association) Conference, Morocco | January (Eaquals DA)
- APAC (Associació Professorat d'Anglès de Catalunya), Online | January (Eaquals ED)
- ELI Conference – _ELT Futures Conference, Online| January (Eaquals ED)
- ICEF Dubai | February (Marketing & Comms Manager)
- IATEFL Conference, Edinburgh | April (Eaquals ED)
- Kültür University Conference, Istanbul | May (Eaquals ED)
- The SFL (School of Foreign Languages) Directors' Meeting Event, Izmit, Türkiye | May (Eaquals ED)
- GAELA AGM & StudyWorld, StudyTravel Awards UK, London | September (Eaquals ED)
- PIE Awards, London, UK | September (Eaquals DA)
- ELT Council Conference, Malta | October (Eaquals ED, Marketing & Comms Manager)
- ICEF Berlin | November (Eaquals ED, Marketing & Comms Manager)
- ECML Workshop, Graz, Austria | November (Eaquals DA)
- PNF Meeting & ECML Symposium, Graz, Austria | December (Eaquals ED)

REPORT ON STRATEGY

In January 2023, the Equals Trustees and staff came together to develop the Equals Strategy Documents 2023 – 2028.

Equals Mission

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

Equals' Aims

- To improve the experience of language learners by developing quality standards for the teaching of modern languages.
- To deliver accreditation against these standards for providers of language education.
- To develop practical resources and offer training and support for those working in the field of language education.
- To foster formal and informal relationships and collaborative activities with a range of institutions and individuals to further the Equals mission.

Equals' 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 Equals 2023-2028 Strategy comprises the following strategic objectives:

- To grow the accredited membership, maintaining and extending its geographical and sector diversity.
- To build the Equals brand across the global education landscape.
- To continue developing and promoting valued and valuable services for our members.
- To create opportunities for discussion on quality assurance and language education at a local, national and international level.

The Executive Director is responsible for implementing the strategic 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 2025

- The continued promotion of high standards by providing practical professional support to Equals members through online resources, member meetings, networking, and general opportunities for input into best practice.
- The development of Equals' external consultancy and training services in specific areas of expertise.
- The delivery of the Equals Webinars 2025 on a range of themes, including academic topics, which provided additional benefits to members and the wider international community.
- The successful running of the Equals Online 2025 event for both members and non-members.
- The continued development of the Equals website reorganisation and updating of resources.
- 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 regular social media campaigns to engage members. This has allowed us to strengthen our own links to members and has also helped to strengthen our membership networks.
- The continuation of individual member meetings as well as country-level meetings to engage with members and ensure that their views are taken into account in relation to forward planning around events and resources.

- 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 agreement, new projects, new developments, member news and updates.

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

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

Reserves

The association's reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2025 the reserves stood at €370,468. In 2024 this stood at €331,745. 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 2024 AGM, members voted to increase the 2025 membership fee by 3% to ensure the maintenance of membership numbers and income through an annual fee. In addition, the association continued to monitor costs closely and limit investment in any additional projects. These measures provided the association with a surplus of €38,725 at 2025 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 2025 there were 129 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 is reviewed by the Executive Director and approved by the Eaquals Board of Trustees. As at 31 December 2025 there were 32 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 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 four times in 2025, two face-to-face meetings and two online meetings.

Julian Flitter of Goodman Jones LLP was reappointed in 2024 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 22 to 23 was approved by the trustees on 26.02.2026 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Thom Kiddle', written in a cursive style.

Thom Kiddle,
Equals Chair

INDEPENDENT EXAMINER'S REPORT

For the Year Ended 31 December 2025

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

I report to the association Trustees on my examination of the accounts of the association for the year ended 31 December 2025.

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: 26.02.2026

Julian Flitter FCA

Goodman Jones LLP

1st Floor, Arthur Stanley House

40-50 Tottenham Street,

London W1T 4RN

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

Year Ended 31st December 2025

| | 2025 | 2024 |
|---|------------------|------------------|
| | € | € |
| Income from charitable activities | | |
| Membership fees | 402.302 | 377,297 |
| Conferences and other member services | 138.805 | 124,398 |
| Consultancy and other income | 96.480 | 106,912 |
| Total income from charitable activities | 637.587 | 608,607 |
| Charitable expenditure | | |
| Inspection costs | (132.571) | (163,436) |
| Conferences and other member services | (119.249) | (105,569) |
| Consultancy costs | (6.914) | (12,716) |
| Marketing, website and development | (51.841) | (83,945) |
| Support costs | | |
| - Governance: trustee and committee meeting costs | (10.756) | (8,325) |
| - Governance: independent examiner's costs | (6.306) | (5,089) |
| - Other support costs | (271.225) | (189,701) |
| Total charitable expenditure | (598.862) | (568,781) |
| Net expenditure and net movement in funds for the year | 38.725 | 39,826 |
| Reconciliation of funds | | |
| Funds brought forward | 331.745 | 291,919 |
| Funds carried forward | 370.468 | 331.745 |

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 29 to 33 form part of these financial statements.

BALANCE SHEET
AS AT 31ST DECEMBER 2025

| | 2025 | 2024 |
|---|------------------------------|------------------------------|
| | € | € |
| Current assets | | |
| Debtors | | |
| - Trade debtors | 17,526 | 11,332 |
| - Prepayments | 33,202 | 66,636 |
| Cash at bank and in hand | 433,119 | 359,065 |
| | <u>483,847</u> | <u>437,033</u> |
| Current liabilities | | |
| Creditors: amounts falling due within one year | | |
| - Trade creditors | (34,505) | (12,732) |
| - Accruals and income received in advance | (78,874) | (92,557) |
| | <u>(113,378)</u> | <u>(105,288)</u> |
| Net assets | <u>370,468</u> | <u>331,745</u> |
| Total funds: all general fund (unrestricted) | <u><u>370,468</u></u> | <u><u>331,745</u></u> |

The notes on pages 29 to 33 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 2025. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2025 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 26.02.2026 and were signed on its behalf by:

Serkan Aras,
Treasurer

CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2025

| | 2025 | 2024 |
|---|----------------|----------------|
| | € | € |
| Cash flows from operating activities | | |
| Net cash provided by / (used in) operating activities | 74.054 | 16,885 |
| Change in cash in the year | 74.054 | 16,885 |
| Cash brought forward | 359.065 | 342,180 |
| Cash carried forward | 433.119 | 359,065 |

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2025

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

| | 2025 | 2024 |
|--|---------------|---------------|
| | € | € |
| Net income for the year | | |
| (per Statement of Financial Activities) | 38.725 | 39,825 |
| Adjustment for: | | |
| Decrease /(increase) in debtors | 27.240 | (41,901) |
| (Decrease)/ increase in creditors | 8.089 | 18,960 |
| Net cash provided by (used in) operating activities | 74.054 | 16,885 |

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 2025

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 2025

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. 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 2025 for non-trustee work carried out: €1,200 (2024: €1675) as an inspector, Robert Martinez was remunerated €800 (2024: €0) as an inspector, Sarah Aitken was remunerated €1325 (2024: €0) as an inspector, and Serkan Aras was remunerated €3300 (2024: €625) as an inspector.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2025

7 trustees were reimbursed travelling expenses of €4,969 during the year in relation to their duties as trustees (2024: 9 trustees were reimbursed €6,306). In addition, 4 trustees were reimbursed €9530 for travelling expenses relating to inspections (2024: 3 trustees were reimbursed €966).

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 Serkan Aras (Treasurer). None of these received any remuneration in 2025 or 2024.

5 Staff costs

| | 2025 | 2024 |
|--|----------------|----------------|
| | € | € |
| Salaries and fees | 206,524 | 202,811 |
| Social security costs | 21,048 | 19,961 |
| Total staff costs | 227,572 | 222,772 |
| Average number of staff (full time equivalent) | 5,0 | 5,1 |

There was 1 employee paid above £60,000 (€70,000) in 2024. There is 1 employee paid above £60,000 (€70,000) in 2025.

6 Deferred income

| | € |
|--|-----------------|
| Balance included in current liabilities at 31 December 2024 | 87,319 |
| Released to income in 2025 | (87,319) |
| Income received in 2025 relating to activities in 2026 | 74,734 |
| Balance included in current liabilities at 31 December 2025 | 74,734 |

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 stopped leasing the administrative office in Budapest, Hungary as of November 2024. The association now leases a storage unit in Budapest, Hungary on an annual basis.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2025

8 Related party transactions

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2025 or 2024 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 161 members as at 31 December 2025.

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: 1st Floor, Arthur Stanley House, 40-50 Tottenham Street, London, UK, W1T 4RN, United Kingdom