



Evaluation and
Accreditation
of Quality in
Language Services

Trustees'
Report and
Financial
Statements

Year ended 31 December 2018



Trustees report and financial statements Year ended 31 December 2018

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

Evaluation and Accreditation of Quality in Language Services

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Eaquals is a registered charity 1143547 in England & Wales.

Eaquals is a company limited by guarantee and registered 7727406 in England & Wales at 29/30 Fitzroy Square, London, UK, W1T 6LQ

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Trustees

Justin Quinn (Chair)
(Centre of English Studies, Ireland)

Mila Angelova (Vice-Chair Academic)
(AVO Language & Examination Centre, Bulgaria)

Walter Denz (Vice Chair Marketing)
(Liden & Denz, Russia)

Adam Donoghue (Treasurer, elected 27 April 2018)

Peter Brown (Founder Chair of Equals)
(British School of Trieste)

Thom Kiddle
(NILE, Norwich Institute for Language Education)

Beata Schmid
(EF International Language Centers)

Joanna Watson

Susanna Dammann (elected 27 April 2018)

Nergis Uyan (elected 27 April 2018)
(Ozyegin University)

Accreditation panel

Sarah Aitken

Valérie Clochard

Lyndy Cronin

Martyn Ellis

Sue Hackett (QQI, Ireland)

Varbinka Hadjidimitrova
(AVO Language & Examination Centre, Bulgaria)

Elżbieta Jarosz (Gama College, Poland)

Sue Sheerin

Associate Membership committee

Peter Brown (Chair)

Michael Carrier

Frank Heyworth

Valérie Clochard

Galya Mateva

The Equals Ombudsman

Dr Ingrid Koester

Executive Director

Dr Lou McLaughlin

Director of Accreditation,
Training and Consultancy

Ludka Kotarska

Services Manager

Anna Andor

Administrative Assistant

Vivi Koszegi

Communications Officer

Jenny Rush

Trustees report

Reference information

Registered office	29/30 Fitzroy Square, London UK W1T 6LQ
Secretariat	P O Box 1202/95, Budapest H-1380, Hungary
Website	www.eaquals.org
Company registration number	7727406, incorporated on 3 August 2011 (England & Wales)
Charity registration number	1143547 (England & Wales)
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Accredited members

Belgium

- CLL - Centres des Langues asb

Bosnia and Herzegovina

- Anglia V
- International University of Sarajevo, English Language School*

Bulgaria

- AVO Language and Examination Centre

China

- Donghua University, International Cultural Exchange School (Shanghai)*

Croatia

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

Cyprus (North)

- Gime American University Foundation English School

Czech Republic

- AKCENT International House Prague
- CA Institute of Languages
- Threshold Training Associates s.r.o. and Language and Training#

Egypt

- International House Cairo

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
- Eurocentres Amboise
- Eurocentres La Rochelle
- Eurocentres Paris
- I.L.A. (Institut Linguistique Adenet)/Easy French
- IFALPES
- IS Aix-en-Provence

Germany

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

Greece

- Doukas School - The Department of Foreign Languages

Hungary

- International House Budapest

Ireland

- ACET (Cork Language Centre International)
- Active Language Learning
- Alpha College of English
- ATC Language School
- Atlantic Language Galway Junior Summer 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 F
- CLM-Bell
- CLUSS - Centro Linguistico Università per Stranieri di Siena
- Di.L.It. International House
- EF Centro Linguistico, Rome
- Eurocentres Firenze
- Lord Byron College
- The London School

Japan

- EF International Language Centres, Tokyo*
- Hokkaido Japanese Language School

Kazakhstan

- InterPress-International House, Almaty
- Study Inn

Kosovo

- New Age School

Kuwait

- Australian College of Kuwait*

Latvia

- Education Centre DURBE

Libya

- International House Tripoli

Luxembourg

- PROLINGUA Language Centre

Accredited members (continued)

Malta

- ACE English, Malta
- EF International Language Centres, Malta
- European School of English - Malta
- International House Malta-Gozo
- Maltalingua School of English
- NSTS English Language Institute

Montenegro

- Oxford Centar International Language Centre

Poland

- Centrum Językowe Uniwersytetu Jagiellońskiego - Collegium Medicum
- Gama College of English
- Language Centre of Krakow University of Economics*
- Łódź University of Technology, Language Centre
- The Language Centre of Uniwersytet Jagiellonski

Portugal

- CIAL - Centro de Linguas

Qatar

- Qatar International Academy for Security Studies (QIASS), Language School

Romania

- Alpha Centre of Modern Languages and Department of Romanian Language, Culture and Civilisation, Babes-Bolyai University
- Britanica Learning Centre
- International House Bucharest

Russia

- Derzhavin Institute
- Liden & Denz Language Centre, Moscow
- Liden & Denz Language Centre, St Petersburg

Saudi Arabia

- Yanbu English Language Institute, Royal Commission Colleges and Institutes
- King Faisal Air Academy

Serbia

- Tom & Emma School of English

South Africa

- EC English Cape Town#
- EF International Language School Cape Town
- Good Hope Studies
- Oxford English Academy*

Spain

- British Institute of Seville F
- EF Centro Internacional de Idiomas, Madrid
- EF Centro Internacional de Idiomas, Barcelona
- EF Centro Internacional de Idiomas, Malaga
- Hispania, escuela de español

Spain (continued)

- O'Clock Idiomas
- International House Barcelona
- International House Madrid
- Lacunza, International House-San Sebastian F
- Lenguas Vivas
- Malaca Instituto

Switzerland

- ALPADIA Montreux
- Alpha Sprachwelt
- Bell Switzerland SA
- business language centre blc
- Eurocentres Foundation F
- inlingua Sprachschule Basel
- LSI Switzerland AG
- TLC International House Zurich - Baden

Turkey

- Adana Gundogdu College
- Isik University, School of Foreign Languages
- Ozyegin University School of Languages
- Private Sinav Schools-Ankara
- Terakki Foundation School
- Toros İlköğretim Okulu
- Yuce Schools

Ukraine

- NOVAMOVA International Language School
- Odessa Language Study Centre (OLSC)

United Arab Emirates

- Eton Institute (Dubai & Abu Dhabi)

United Kingdom

- Bloomsbury International
- British Study Centres Edinburgh
- British Study Centres English for Juniors
- British Study Centres London Hampstead
- British Study Centres Manchester
- British Study Centres York
- Centre of English Studies, Leeds
- Centre of English Studies, Wimbledon
- Centre of English Studies, Worthing
- EF International Language Centre Cambridge
- English in Action
- Eurocentres Bournemouth
- Eurocentres Brighton
- Eurocentres Cambridge
- Eurocentres London Central
- Eurocentres London Eltham
- International House Bristol
- International House London F
- International House Newcastle
- NILE, Norwich Institute for Language Education
- St Giles International Eastbourne
- St Giles International London

Associate members

Austria

- CEBS - Center für berufsbezogene Sprachen

Bulgaria

- OPTIMA, The Bulgarian Association of Quality Language Services

Canada

- EduNova Co-operative Ltd*

Croatia

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

Czech Republic

- Asociace jazykových škol

Republic of Macedonia

- MAQS- Macedonian Association for Quality Language Services

France

- Centre international d'études pédagogiques (CIEP)

Germany

- g.a.st. -TestDaF-Institut
- Goethe-Institut HQ
- telc GmbH

Greece

- QLS - Panhellenic Association of Accredited Quality Language Schools

Ireland

- Quality and Qualifications Ireland (QQI)
- Marketing English in Ireland

Italy

- AISLi, the Italian Association of Quality Language Schools

Netherlands

- Educational Testing Service (ETS) Global BV*

Portugal

- Camões. Instituto da Cooperação e da Língua

Romania

- Romanian Association for Quality Language Services (QUEST)

Serbia

- YALS (Association of Language Schools of Serbia)

Spain

- 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
- Educational Software Products
- Euroexam International
- Guided e-Learning
- LanguageCert ESOL Qualifications
- Macmillan Education
- Oxford University Press
- Pearson Education
- Trinity College London

Worldwide

- International House World Organisation

Project partners

Italy

- CVCL (Universita per Stranieri di Perugia)

Switzerland

- Migros-Genossenschafts-Bund

Turkey

- Sabanci University - School of Languages

Introduction

The members of the board of trustees, who are the directors of the company (“the association”) for the purposes of UK company law and trustees for the purposes of UK charity law, present their statutory annual report which includes the information set out on pages 1 to 5 and the financial statements for the year ended 31 December 2018.

The financial statements have been prepared in accordance with the accounting policies set out on pages 29 to 31 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 association’s activities are charitable; the objects of the association are the advancement of education for the public benefit, in particular to improve the provision and quality of language education and cultural understanding for students of languages and cultures by:

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

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

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

Inspection, accreditation & support for quality development

Inspection, accreditation and support for quality development

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

Where educational groups with multiple teaching centres already have internal quality control processes that meet Eaqals' criteria, we work closely to support and complement these and avoid duplication. For example, Eaqals' inspections of a number of independent International House schools are carried out jointly with the International House World Organisation.

The inspection scheme is regularly reviewed to ensure that it remains fit for purpose. The main categories of Eaqals quality standards, within each of which there are detailed assessment criteria, are:

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

The current Inspection Scheme known as Version 7 was launched in November 2014 and since then all inspections have been carried out in compliance with the Quality Standards and procedures as laid out in the Manual. All Eaqals inspectors have been trained in consistent application of the current version of the Scheme. The Inspection Scheme Manual contains the main documents and references needed for inspections and is intended to help Language Education Centres (LECs) and inspectors to prepare for and conduct inspections using the Scheme. Eaqals also relies on The Handbook for Inspectors, the Guide to Report Writing and the Guide to LECs to support the Inspection Scheme and these were released at the beginning of 2017. They supplement the Manual and are used in conjunction with it.

The Eaqals Mid-cycle Self-assessment was introduced in 2012 when the accreditation period was extended from 3 to 4 years. All accredited members are required to submit a report at the end of year two/beginning of year three of the accreditation period. Since April 2016 60 members have undergone this process and the response has been very positive.

The objectives in asking LECs to undertake this task are to:

- encourage continuing development and reflection against the Eaqals Charters and Standards
- ensure there are no areas of concern on either side regarding continuing accreditation and offer support and guidance if there are
- provide a written record of the LEC's development since the previous inspection, which is given to inspectors prior to next inspection to build a coherent narrative.

Overall, membership of Eaqals offers our accredited institutions support in attaining excellence, setting them apart from others in their field. Our inspection process also offers groups of centres a reliable and straightforward way to ensure common quality standards within and across national boundaries. While national accrediting bodies may concentrate on their home language, Eaqals accredits teaching and teacher training across any language.

Additionally, we assist member institutions with manager and staff training, and with consultancy and advice on academic and general management, offering them a range of online and printed resources and a programme of professional development.

Accredited members

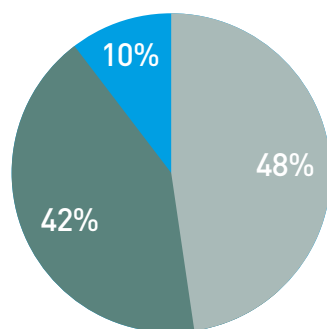
Eaquals inspects a wide spectrum of institutions from small single schools to international chains with centralised management and university departments, and they require a slightly modified approach and focus. In order to facilitate this, a set of guidelines has been developed for inspecting

- LECs operating within bigger organisations and university centres
- large multi-centre organisations.

As of 31 December 2018, out of **146** accredited members:

- **70** are single schools
- **61** LECs belong to international chains and group of schools: IH (17), EF (12), Eurocentres (11), BSC/Experience English (5), Alpadia (4), CES (4), did (4), Liden and Denz (2), St Giles (2)
- **15** are university centres in Bosnia and Herzegovina, China, Cyprus, Italy, Kuwait, Poland (4), Romania, Qatar, Saudi Arabia (2), Turkey (2)

Accredited membership



- Single schools
- LECs belong to international chains and group of schools
- University centres

57% of the accredited members represent intensive LECs (language and travel industry) where the main languages taught are English, French and German. Some of these members also run extensive courses but they constitute a small proportion of their business. **43%** of the accredited members including university centres, are extensive LECs who offer language courses - predominantly English - to the local clientele.

Accredited members are located in **37 countries** and **53.8%** of the membership (79 LECs) is located in 6 countries: the UK, Ireland, France, Spain, Germany and Italy. In 17 countries there is only one accredited member, and in 6 there are two members. The new countries on the Eaquals map: 2017 - Belgium, Japan and Kuwait, and in 2018: China.

Inspection, accreditation & support for quality development / Associated Members & Project Partners

Eaquals inspectors



Group of Eaquals Inspectors at Training Day, Prague, 26.04.2018

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

The current team of inspectors comprises 55 inspectors; 36 are freelance inspectors and 19 are employed by accredited members. The Inspectorate has a high professional profile and represents managerial and international experience covering both intensive and extensive markets and a wide range of languages. Inspectors are appointed for the period of two years upon successful completion of the inspector training scheme. Re-appointment is subject to adherence to the Code of Conduct for Eaquals Inspectors, feedback from LECs and co-inspectors, and attendance of at least one face-to-face Continuous Professional Development (CPD) session every two years; this may be replaced in any one year by on-line standardisation tasks.

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.

Associate Members & Project Partners

Apart from the providers which are accredited members of the association, Eaquals has 33 Associate Members representing 17 countries between them. These comprise a uniquely diverse group of influential organisations involved in language education. They range from national associations of language education providers to national public-sector bodies responsible for promoting language and culture (for example, Goethe-Institut, Instituto Cervantes, Instituto Camões and the British Council), language examination providers, publishers of language learning materials, and a French government institution for language study and research. Associate Members bring a wealth of professional expertise to our network and provide invaluable support for many of our educational projects.

Trustees report

Associated Members & Project Partners / Individual members / Conferences



**Eaquals Associate Members,
Pearson at the 2018 Eaquals Annual
International Conference in Prague.**

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

Individual members

Eaquals also has a number of individual members (53 in 2018). 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

Eaquals endorses 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 difference languages and cultures.

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

The Equals International Annual Conference, Prague, 26-28 April 2018

Equals celebrated a successful 27th International Conference, after welcoming a record number of participants to the event, which was held in Prague from 26 - 28 April, and supported by local Equals members AKCENT International House Prague, CA Institute of Languages and the Association of Language Schools of the Czech Republic.

The conference was officially opened by Equals Chair, Justin Quinn, who welcomed new members to the organisation and reflected on a year of growth, followed by an opening address by Professor Hana Machkova, Rector of the University of Economics, Prague. Equals had recently introduced the Teacher Award Scheme in recognition of the hard work and dedication required to be an outstanding teacher. The main aim of the scheme is to promote and disseminate good practices in language teaching, to foster a culture of sharing and to appreciate those dedicated to the language teaching profession. This year's winner, Lilian Borboudaki, a teacher at Doukas School, formally accepted her award at the conference, thanking her family, colleagues and students for their support and inspiration.

Three days of innovative presentations, workshops and discussions included a full-day Management Training Workshop, delivered by Fiona Dunlop. The *'Managing to Succeed'* sessions were highly interactive, with Dunlop encouraging participants to reflect on their own experiences throughout the day. Their appreciation was shown with a rapturous round of applause at the end of an engaging and informative day. Running alongside this was a full day of training and standardisation sessions for Equals inspectors.

During the opening plenary, Sarah Mercer presented *'Putting teachers first: Focus on Teacher Wellbeing'*. The subject was well received by attendees, with many taking to Twitter to express their thoughts using the official conference hashtag #equals18prague. Dr Yseult Freney closed the first day with her plenary *'High Performance Leadership'*, which focused on organisational culture and invited participants to reflect on their vision of leadership. Closing the three-day event was Silvana Richardson, with her plenary *'Impactful professional learning for teachers – from input to evaluation'*. The session provided valuable information and useful CPD structures to the audience of language teaching professionals.

In addition, the five conference strands were organised around the areas of language teaching and learning; course design, CEFR & assessment; leadership & management; staff development; and business & marketing management.

The 2018 Annual General Meeting of the association took place during the conference. The AGM saw Adam Donoghue, Nergis Uyan and Susanna Dammann joining the Board of Trustees. Tim Goodier stepped down from his position of Equals Trustee and was thanked for his contribution and input during his time on the board. Peter Brown remained on the Board for a year in an advisory role to the Chair.

It was announced during the conference AGM that Equals will launch a scholarship award scheme, which will enable Equals-accredited institutions disadvantaged by challenging business environments, unfavourable exchange rates and local political issues, to benefit from funding to attend the Equals conference.



Attendees at the Equals 2018 Annual International Conference, Prague

Eaquals Training for Excellence, Edinburgh, November 2018

The *Eaquals Training for Excellence* event took place at the Royal Society of Scotland and British Study Centres, Edinburgh on 23rd-24th November 2018.

Eaquals Chair, Justin Quinn, welcomed everyone to the event and thanked Eaquals members, British Study Centres Edinburgh, for their help and support with hosting the event. Executive Director, Lou McLaughlin, then provided a general summary of developments within Eaquals since the annual conference in April 2018 and outlined plans for the following months. This included the launch of the Eaquals Webinar Series 2019 as well as a reminder about the Eaquals Scholarship Scheme for 2019. The recipients of the Eaquals Member Event Fund for 2019 were also announced. The opening plenary was delivered by English UK Chair, Steve Phillips, who addressed the topic of Internationalisation. This was followed by a second plenary from Tim Goodier of Eurocentres, who provided an overview of the updates to the CEFR through the Companion Volume.

The training event itself focused on four strands: Teaching Young Learners with Sandie Mourão, Course Design with Sue Sheerin, Leadership with Alec Pearson & Marketing with Chris Moore. Participants had the opportunity to bring their own material with them to the training event, thus enhancing relevance of the training for their own particular context. The business and marketing strand dealt with areas of interest and relevance to language institution owners, directors and managers while the academic strands were of relevance for language managers, DoSes (Directors of Studies), teacher trainers and teachers.

Eaquals development & projects

The teaching of languages for academic purposes: TELAP

Work on this Eaquals project has continued in 2018 and has moved forward. It aims to supplement the *Eaquals Framework for Language Teacher Training and Development* by adding descriptors for the teaching of languages for academic purposes (TELAP), for example in university language centres. Further refinement of the new framework has been undertaken by Tony Prince of NILE to review the descriptors and with an initial validation exercise to be carried out in 2019.

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

Eaquals, represented by Richard Rossner, Brian North and Enrica Piccardo, have continued to contribute to the 4-year ECML project entitled Towards a CEFR for language teachers. The aim of the projects is to develop a guide to the many existing frameworks of teacher competences in the form of a website, and to use this as a springboard for its own broader inventory of competences. The main 'output' of the project so far is a website comprising guided access to around 40 of the existing competence frameworks and instruments for language education that have been developed over the years. The team is now working on an inventory of teaching competences which goes beyond language teachers and addresses those competences related to the use of languages by teachers across the curriculum. The project continues until 2019, the first event of 2018 was a regional workshop meeting in Romania.

Council of Europe – the Linguistic Integration of Adult Migrants (LIAM)

Although the LIAM project effectively finished at the end of 2017 due to reorganisation within the Council of Europe the two websites, <https://www.coe.int/web/lang-migrants/home> and <http://www.coe.int/lang-refugees> remain as its legacy. In a recent project initiative, the Council of Europe has limited funding available for 14 organisations in 8 countries to be able to carry out activities to inform relevant stakeholders about the contents and usefulness of the Toolkit. One of the organisations is Learning Unlimited, based in London. In September Karen Dudley, Director of Learning Unlimited, and Richard Rossner, Eaquals, ran three events in Scotland, co-funded by Eaquals. The events in Ayr, Cumbernauld and Glasgow were attended by people involved in providing language support and literacy training to adult migrants, including volunteers, tutors of English to speakers of other languages (ESOL), and coordinators, among them regional coordinators of the Syrian refugee resettlement programme from across the UK. The orientation included a virtual tour of the Toolkit website, opportunities to try out certain tools, and discussion of volunteer orientation and training.

In a related initiative, Richard Rossner and Lorenzo Rocca, both members of the Coordinating Group of the Council of Europe's 'Linguistic Integration of Adult Migrants' (LIAM) project responsible for developing the Toolkit, were asked to lead a Council of Europe webinar on the Toolkit for the 14 organisations contracted to carry out dissemination activities.

ECML Consultancy and Training

Eaquals representative, Chris Farrell, attended a workshop on the 3rd October 2018 at the ECML on the theme of "Towards a Common European Framework of Reference for language teachers". This looked at how existing tools and publications define and present language teacher competences, and how these tools are used in practice. What could be the added value of a future Common European Framework of Reference for Language Teachers, and what might be its form, content, and function? To answer these questions, this project will develop a comprehensive description of language teacher competences which can be accessed on the ECML website.

In September 2018, Lou McLaughlin attended a session organised by another project group within the ECML which is overseen by Eaquals Founder and ECML Consultant, Frank Heyworth. This session focused on "Inspiring language learning and teaching in the early years. Why it matters and what it looks like for children aged 3-12 years" within the framework of the ECML's medium-term programme of activities 2016-2019, Graz, Austria.

OUP Publications

As a follow-up to the complete publication of the three books in the LEM Series, Eaquals and OUP ran two joint webinars based around the books which took place on 9th and 11th of October. The authors based the webinars on the content of the book, delving into the research and then looking at practical examples and applications of each topic. The authors Richard Rosser, Mila Angelova and Ela Jarosz, then took part in an online discussion panel with webinar participants.

- *Language Course Planning* by Brian North, with Ela Jarosz, Mila Angelova, Richard Rossner
- *Language Course Management* by Richard Rossner
- *Language Teaching Competences* by Richard Rossner

Eaquals Academic Resource Development Project

There are two current areas in which Eaquals has worked during the year to develop the area of academic resources available for members: Short-term Academic Projects 2018 and Long-term Academic Projects 2018-2019.

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

(a) Short-term Academic Projects 2018: The short term academic resources project invited members to share their resources for other members to access and use. This was coordinated by Eaquals and ready-to-use seminars and materials are now online and available for use by members. These resources are in English and also in other languages, to date Spanish. The members who have been involved to date are:

Trustees report

Eaquals development & projects

(b) Long-term Academic Projects 2018-2019:

The long term academic projects for 2018/2019 arose from the understanding that Eaquals is a quality forum for sharing expertise and know-how, promoting a quality ethos in language education, disseminating expertise, and supporting innovation and creativity. We have demonstrated the ability to utilise our academic strengths and over the years we successfully delivered a number of projects which brought tangible benefits to members and attracted new ones. Prospective members perceive Eaquals as a credible thought-leader in the field of quality language teaching and learning, and Eaquals aims to capitalise on this and use its collective expertise to initiate academic projects development.

The launch of the Eaquals Academic Projects 2018-2019 addresses the strategy objective *'to take systematic steps to identify members' needs, and will continue to develop practical and relevant resources'*, and to adhere to the mission of fostering excellence in language education across the world by providing guidance and support to teaching institutions and individuals. The Project will provide clear benefits for members and the wider language education community and will aim at developing useful tools for Academic Managers, Directors of Studies and Teachers.

The area for the long-term academic projects is *"Use of technology to enhance teaching and learning"*.

The materials will be developed for workshop and/or training use with online resources to support them. These have taken the form of a handbook with training sheets and handouts. These will be presented at the 2019 Eaquals Annual Conference in the form of a short "How to..." relating to suggested use.

Eaquals Teacher Award Scheme 2018

The mission of Eaquals is to foster excellence in language education across the world by providing guidance and support to teaching institutions and individuals. Eaquals recognises the hard work and dedication required to be an outstanding teacher. The Eaquals Teacher Award was created to honour exceptional language teachers at all levels and in all contexts. Eaquals were delighted to announce Lilian Borboudaki, teacher at Doukas School, as the recipient of the 2018 award. As the winner, Lilian received

- €1,000 cash award
- FREE registration, travel and accommodation to attend the 2018 Eaquals Annual Conference
- A profile report in the Eaquals newsletter
- An article in the Eaquals blog



Eaquals Teacher Award Scheme 2018 winner, Lilian Borboudaki, with Eaquals Chair, Justin Quinn.

Eaquals Scholarship Fund

The Eaquals scholarship scheme is to enable Eaquals-accredited institutions disadvantaged by challenging business environments, unfavourable exchange rates and local political issues, to benefit from funding to attend Eaquals conference. There will be a total of 5 scholarships offered for attendance at the Eaquals annual international conference.

WHAT IS OFFERED BY THE SCHOLARSHIP SCHEME?

- Waiver of conference fee
- €200 as contribution towards travel/accommodation costs
- Free attendance at informal and formal dinners
- Assistance with finding low-cost quality accommodation e.g. with local homestays where possible/appropriate

ELIGIBILITY

- Applicants must submit an application form. The Eaquals Scholarship committee reviews applications and recommendations of scholarship recipients are submitted to the Eaquals board for moderation.
- Eligible applications will be rated according to the level of volunteered contribution and a stated commitment to participate at the conference with help and guidance provided for this from a designated Eaquals mentor. This may take the form of a presentation, workshop, seminar, participation in any ongoing Eaquals projects, providing a roving reporter role or similar.
- Where an application includes a speaker proposal that is rejected on grounds of proposal content, a scholarship may still be awarded with invitation to join and contribute to a specific special interest project or seminar.

REQUIREMENTS OF SCHOLARSHIP

- Successful scholarship applicants will attend dinners and social events for new members and assist with welcoming them into the association.
- Successful scholarship applicants will submit a personal report on highlights of the conference that can be published on the Eaquals website.

TERMS AND CONDITIONS

- More than one person may apply from the same institution.
- Scholarship funding may be shared between members of the same institution, where only one applicant has been successful from that institution.
- A successful applicant may not be re-awarded the same scholarship for a conference in two consecutive years.

Partnerships

New partnerships and agreements started during 2018

- 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 organisation 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.

- 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.

Other partnerships and agreements

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

- THE COUNCIL OF EUROPE

Eaquals has participatory status as an 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.

- THE ASSOCIATION OF LANGUAGE TESTERS IN EUROPE (ALTE)

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

- THE BRITISH ACCREDITATION COUNCIL (BAC)

The BAC has been accrediting independent further and higher education institutions for over 30 years and has considerable expertise in setting standards for educational disciplines other than languages. The BAC (<http://www.the-bac.org/>) and Eaqals have signed a Memorandum of Cooperation, acknowledging our shared interest and mission in enhancing quality in international education services. Eaqals, represented by Lou McLaughlin, attended the launch of BAC's IELP (International English Language Provider) Accreditation Scheme at the UK House of Commons on 9 March 2018.

- EUROPEAN CONFEDERATION OF LANGUAGE CENTRES IN HIGHER EDUCATION (CercleS)

Eaqals 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.

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

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

- THE COUNCIL OF EUROPE'S EUROPEAN CENTRE FOR MODERN LANGUAGES (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.

In 2016, the ECML launched its new 4-year programme *Languages at the heart of learning* - with the aim of creating new solutions to challenges in language education identified by member states. Under this new programme, which runs until 2019, Eaqals is part of a consortium leading a project to explore the feasibility of a common and overarching European framework of competences related to language education.

- 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 EDUKACYNYCH - THE POLISH MINISTRY OF EDUCATION

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

- IHWO - INTERNATIONAL HOUSE WORLD ORGANISATION

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

- 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.

Recognition & participation in the wider community

Governments, clients for language courses, including parents, teachers, companies and marketing agents in other countries, all rely on Eaquals accreditation to assure quality across national boundaries.

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

Events with Eaquals Participation in 2018:

Date	Event	Attended by
16 Feb	CAFL Associates, Croatia	Michael Carrier
23-25 Feb	TESOL Macedonia-Thrace, Greece	Deniz Kurtolgu
6-8 April	AISLi Conference	Chris Farrell
10-13 April	IATEFL Conference, Brighton, UK	Lou McLaughlin
5-8 May	IH Directors' Conference, Sofia	Lou McLaughlin
11-12 May	The International Conference on Quality Assurance and Accreditation in Foreign Language Education, Turkey	Ludka Kotarska
19 May	Bridge Mills Galway Language Centre, Galway	Jo Watson
26 May	Ozyegin University, Turkey	Chris Farrell
31 May - 1 June	CALSC, Bratislava	Laura Muresan
8-9 June	ELT Forum, Bratislava	Ania Kolbuszewska

Recognition & participation in the wider community

Date	Event	Attended by
30 June	OPTIMA	Julie Wallis
1 Sept	HELTA Conference, Hamburg	Julie Wallis
1 Sept	GAELA Meeting, London	Lou McLaughlin
1-3 Sept	ALPHE Workshop, London, UK	Lou McLaughlin Ludka Kotarska
9 Sept	CERCLES, Poland	Ludka Kotarska Ania Kolbuszewska
12-13 Sept	ECML Workshop, Graz, Austria	Lou McLaughlin
15 Sept	LAMSIG & ELT Ireland Conference, Cork, Ireland	Julie Wallis
3-4 Oct	ECML Workshop, Graz, Austria	Richard Rossner Chris Farrell
12-14 Oct	ADRIES Conference, Split, Croatia	Lou McLaughlin
23-25 Oct	CEBS, Austria	Julie Wallis
5-7 Nov	ICEF Berlin Workshop, Berlin	Lou McLaughlin Ludka Kotarska
11-13 Dec	ECML, Graz	Peter Brown Lou McLaughlin



Participants at the ELT Forum, Bratislava, 31 May - 1 June 2018.

Trustees report

Recognition & participation in the wider community

Event Member Fund 2018:

The Equals Event member fund grew to support 10 accredited and associate member events in 2018. This award of €1,000 goes towards the running of the event itself which is an opportunity to support members but also reach out to local non-members. Members provide an Event Report which is then available on the Equals blog and disseminated via the Equals monthly newsletter.

- Alpha Centre of Modern Languages and Department of Romanian Language, Culture and Civilisation, Babes-Bolyai University, Romania | Equals Accredited Member
- AJS, Asociace jazykových skol, Czech Republic | Equals Associate Member
- British Study Centres Manchester, United Kingdom | Equals Accredited Member
- CA Institute of Languages, Brno | Equals Accredited Member
- CEBS - Center fur berufsbezogene Sprachen, Austria | Equals Associate Member
- GLS Campus Berlin - International House, Germany | Equals Accredited Member
- International House London, United Kingdom | Equals Accredited Member
- Language Centre at Lodz University, Poland | Equals Accredited Member
- OPTIMA, The Bulgarian Association of Quality Language Services, Bulgaria | Equals Associate Member
- The London School, Italy | Equals Accredited Member



Members of Association of Language Schools Czech Republic, Equals Associate Member & recipients of Equals Member Event Fund 2018.

Strategic report

Throughout 2018, Equals worked to achieve its objectives which were in line with the Equals Strategy Document 2016-2020, endorsed by members at the 2016 Annual General Meeting.

Equals' mission

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

Equals' values

- To serve 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 development strategy covers the period 2016 – 2020 and comprises the following main objectives:

- Overarching objective: Equals aims to strengthen its position as the leading international association for language learning service providers, with a reputation for academic excellence and all-round quality.
- Accredited membership: Equals will secure its future through strategic growth in the number of accredited members.
- Associate membership: Equals will seek strategic growth in the numbers and range of associate members in order to enhance its profile, influence and reputation for academic excellence.
- Contribution to language education, and the profile of Equals: Equals will continue to make a contribution to language education, including to the personal development of language learners. In this way, Equals will raise its academic profile and increase its influence.
- Member benefits: Equals will provide value for money and tangible benefits to its members.
- Equals staff and resources: Equals will periodically review its financial and human resources in order to ensure that these enable us to meet our objectives.

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

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

Specific achievements in 2018:

- Eaqals was the recipient of the PIEoneer “Association of the Year” award in September 2018 which highlighted the excellent work of its members within the association.
- The running of Eaqals Events: We successfully ran our annual international conference for 300 participants. We also introduced pre-conference podcasts from the plenary speakers, providing information on the topic that they were introducing at the conference. We also introduced a #teameaquals morning run to provide additional opportunities for members to network and connect. The Eaqals Team also ran a training and professional development event in Edinburgh for 100 participants.
- The additional updating of the Eaqals website: This included re-organising the layout, the inclusion a new section for Eaqals Inspectors, the inclusion of additional video testimonials from members and trustees. This has been furthered by the completion of an Eaqals website audit carried out by HEM (Higher Education Marketing).
- The addition of policy documents on the Eaqals website in additional languages: Spanish, Italian, Polish, Portuguese, Russian.
- The growth of the Eaqals Member Fund: We received a huge increase in applications, totalling 19 in 2018 and were able to award €1,000 to 10 successful applicants to help run their events at local and regional level for both Eaqals Accredited and Eaqals Associate Members.
- The maintenance and development of the Eaqals Monthly Newsletter: This has continued to provide a summary of monthly developments within Eaqals e.g. where we have been, new members, new agreements etc.
- The growth of Eaqals on social media through the development of Eaqals presence on Facebook, Twitter, Instagram, Vimeo and LinkedIn. This has allowed us to strengthen our own links to members and help to strengthen our membership network and aided in the running of the Eaqals summer campaign online #eaquals18teachers.
- The successful development of the Eaqals Academic Short-Term Resources with the support of many Eaqals members: This has allowed us to provide members with access to ready-to-use seminars and training materials.
- The success of the Eaqals Teacher Award Scheme 2018 with over 20 individual applications received.
- The integration of the Eaqals CPD Recognition Scheme with the Inspection Scheme, highlighting the fact that CPD is one of the key requirements of the Inspection Scheme.
- Completion of a survey which then directed the focus of the Eaqals Long-term Academic Projects 2018-2019.
- The successful launch of the Eaqals Scholarship Scheme at the 2018 AGM.
- Dissemination of Eaqals work through promotion of 3rd book in the LEM (Language Education Management) series through presentations at international conferences and a joint online OUP-Eaqals webinar which took place on 9th and 11th of October 2018.



Eaqals Executive Director, Lou McLaughlin, received the PIEoneer “Association of the Year” Award 2018.

In partnership with others:

- Completion and launch of three publications within the Language Education Management Series, with Oxford University Press.
- Contribution to the 4-year ECML project *Towards a CEFR for Language Teachers*;
- Participation in the *Council of Europe's Linguistic integration of adult migrants project*, producing a tool-kit of practical guidance to volunteers providing language support for refugees.

The association's main objectives for 2019 are:

- To promote high standards by continuing to provide practical professional support to Equals members;
- To continue to grow the association by increasing the number of accredited and associate members;
- To develop Equals' external consultancy and training services in specific areas of expertise;
- To launch the Equals Webinar Series 2019 on a range of themes, including academic topics, to provide additional benefits to members and the wider international community;
- To fund up to 15 local events through the Event Member Fund which is decided through a blind review process with a review panel;
- To successfully run the second Equals Teacher Award Scheme with the winning applicant attending the Equals Annual International Conference in April;
- To successfully manage the Equals Scholarship Scheme 2019 and assist the recipients in attending and presenting at the Equals Annual International Conference;
- To successfully deliver the April 2019 Equals Annual International Conference in Madrid;
- To continue with the new format of the November Members Meeting and deliver a successful event in November 2019 in Krakow;
- To further develop the Equals website through reorganisation and updating of resources, adding further interactive material and including further sign-up options;
- To further develop the Equals website through the addition of other languages where applicable;
- To develop communications about Equals activities and services to members, potential members and stakeholders by further use of online and social media channels and running biannual campaigns;
- To grow Equals' following on social media channels in a variety of languages;
- To further review and develop the Equals Blog and encourage member engagement;
- To provide further training for accredited members and inspectors in relation to the integration of the quality standards for blended learning programme;
- To successfully launch the HEI version of the Equals Accreditation Scheme;
- To present the results of the Equals 2018-2019 Academic Resource Project at the Annual Conference in Madrid in April 2019;
- To complete short-term academic resource projects and make resources available online for members;
- To continue to develop the *Equals Framework for Language Teacher Training and Development* - in partnership with others to ensure it remains up-to-date;
- To promote the Equals Certificate of Achievement scheme and promote adoption by Equals member institutions;
- To work with Equals Associate Members to produce joint webinars and projects for member benefit.

Further details and website links for all Equals activities can be found on our website: 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 2018 the reserves stood at €258,429. The association pursues a policy of maintaining the reserves at least to the level of 6 months' expenditure in order to support the ongoing activities.

The 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. 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. Equals 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 2018 there were 146 accredited members as listed on pages 3 and 4 of which we are delighted to welcome 9 which have joined Equals in 2018 (marked *) plus 3 in 2019 to date (marked #).

Associate members are other organisations involved in the promotion of language teaching but not offering direct teaching themselves. Admission as an associate member requires nomination by the associate membership committee and approval by the trustees. As at 31 December 2018 there were 33 associate members as listed on page 5.

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 four times in 2018, three face-to-face meetings and one online meeting.

Until April 2018, the board exercised its responsibilities with the aid of an Executive Committee. This comprised the Chair, Vice Chairs (2) and Treasurer. The Executive Committee met once in 2018. The Equals Board proposed to meet more frequently and to cease to have an Executive Committee as of April 2018. This proposal was brought to the members at the AGM and members approved this change to the Articles at the April 2018 Annual General Meeting.

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

Dr Ingrid Koester was welcomed as the new Equals Ombudsman at the Equals Annual General Meeting in April 2018. Dr Koester took over this position from Dr Hans Blasch who stood down at the 2018 AGM.

Statement of trustees' responsibilities

The trustees (who are also directors of the association) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations. UK company law requires the trustees to prepare financial statements for each financial year in accordance with *United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards)* and applicable law.

Under company law the 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 association and of its net incoming resources 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 the UK Charity Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the association will continue to operate.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the association'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 strategic report on pages 21 to 24 was approved by the trustees on 9 March 2019 and signed on their behalf by:

Justin Quinn, Chair

Independent examiner's report

Year ended 31 December 2018

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

I report to the charity Trustees on my examination of the accounts of the Association for the year ended 31 December 2018.

This report is made solely to the trustees of the association, 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.

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 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

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

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.

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

Date: 12 March 2019

Statement of financial activities
incorporating an income and expenditure account

Year ended 31 December 2018

	2018 €	2017 €
Income from charitable activities		
Membership fees	371,613	356,232
Conferences and other member services	154,930	138,192
Consultancy and other income	<u>68,832</u>	<u>79,127</u>
Total income from charitable activities	<u>595,375</u>	<u>573,551</u>
Charitable expenditure		
Inspection costs	(164,656)	(175,869)
Conferences and other member services	(164,365)	(140,689)
Consultancy costs	(19,424)	(1,883)
Marketing, website and development	(77,573)	(58,966)
Support costs		
- Governance: trustee and committee meeting costs	(23,814)	(19,932)
- Governance: independent examiner's costs	(3,500)	(3,000)
- Other support costs	<u>(142,802)</u>	<u>(143,094)</u>
Total charitable expenditure	<u>(596,134)</u>	<u>(543,443)</u>
Net income and net movement in funds for the year	<u>(759)</u>	<u>30,108</u>
Reconciliation of funds		
Funds brought forward	<u>259,189</u>	<u>229,081</u>
Funds carried forward	<u>258,430</u>	<u>259,189</u>

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 31 December 2018

	2018 €	2017 €
Current assets		
Debtors		
- Trade debtors	42,161	28,935
- Prepayments	36,601	57,605
Cash at bank and in hand	<u>286,842</u>	<u>287,928</u>
	<u>365,604</u>	<u>374,468</u>
Current liabilities		
Creditors: amounts falling due within one year		
- Trade creditors	(18,143)	(23,519)
- Accruals and income received in advance	<u>(89,032)</u>	<u>(91,760)</u>
	<u>(107,174)</u>	<u>(115,279)</u>
Net assets	<u>258,429</u>	<u>259,189</u>
Total funds: all general fund (unrestricted)	<u>258,429</u>	<u>259,189</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 2017. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2018 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 9 March 2019 and were signed on its behalf by:

Adam Donoghue, Treasurer

Cash flow statement
Year ended 31 December 2018

	2018 €	2017 €
Cash flows from operating activities		
Net cash provided by/ (used in) operating activities	(1,086)	38,009
Change in cash in the year	(1,086)	38,009
Cash brought forward	<u>287,928</u>	<u>249,919</u>
Cash carried forward	<u>286,842</u>	<u>287,928</u>

Notes to the financial statements
Year ended 31 December 2018

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

	2018 €	2017 €
Net income for the year		
(per Statement of Financial Activities)	(759)	30,108
Adjustment for:		
Decrease/(increase) in debtors	7,778	(31,286)
(Decrease)/increase in creditors	<u>(8,105)</u>	<u>39,187</u>
Net cash provided by (used in) operating activities	<u>(1,086)</u>	<u>38,009</u>

2 Accounting policies

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice* applicable to charities preparing their accounts in accordance with UK Financial Reporting Standard 102 (Charities SORP FRS102) and the UK Companies Act 2006.

These financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to produce a true and fair view. This departure has involved following the Charities SORP FRS102 published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 (€).

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

Notes to the financial statements

Year ended 31 December 2018

2 Accounting policies (continued)

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.

2 Accounting policies (continued)

DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Pre-payments 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.

3 Trustee remuneration

The trustees neither received nor waived any remuneration during the year in relation to their duties as trustees. As permitted by the Articles of Association, Joanna Watson was remunerated in 2018 for non-trustee work carried out: €2,500 as an inspector (2017: €2,145 as an inspector and €1,000 for a project), Mila Angelova was remunerated €3,600 (2017: €758) as an inspector and Susanna Dammann was remunerated €2,260 (2017: €nil).

12 trustees were reimbursed travelling expenses of €19,490 during the year in relation to their duties as trustees (2017: 9 trustees were reimbursed €18,982). In addition, 3 trustees were reimbursed €1,717 for travelling expenses relating to inspections (2017: 2 trustees were reimbursed €1,368).

Notes to the financial statements

Year ended 31 December 2018

4 Remuneration paid to key management personnel

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

The following trustees are considered to be key management personnel: Justin Quinn (Chair), Mila Angelova (Vice-Chair Academic), Walter Denz (Vice-Chair Marketing) and Adam Donoghue (Treasurer). None of these received any remuneration in 2018 or 2017.

Two staff members are key management personnel. In 2018 they were paid €109,547 in total, plus €7,088 social security contributions (2017: 2 staff were paid €106,850 in total, plus €6,885 social security contributions).

5 Staff costs

	2018 €	2017 €
Salaries and fees	159,025	151,348
Social security costs.....	7,088	6,885
Total staff costs.....	166,114	158,233
Average number of staff (full time equivalent).....	4.3	4.3

There were no employees paid more than €60,000 (approximately €66,500) in either 2018 or 2017.

6 Deferred income

	€
Balance included in current liabilities at 31 December 2017.....	88,720
Released to income in 2018.....	(88,720)
Income received in 2018 relating to activities in 2019	85,972
Balance included in current liabilities at 31 December 2018.....	85,972

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 2020, with a commitment at 31 December 2018 of €2,280 (2017: €2,280).

8 Related party transactions

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2017 or 2016 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 179 members as at 31 December 2018.

10 General

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

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

www.eaquals.org

Eaquals Registered Office: 29/30 Fitzroy Square, London, UK, W1T 6LQ

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Eaquals is a registered charity 1143547 in England & Wales