Evaluation and Accreditation of Quality in Language Services

Trustees’ Report and Financial Statements

Year ended 31 December 2017
Trustees report and financial statements
Year ended 31 December 2017

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

Evaluation and Accreditation of Quality in Language Services

www.eaquals.org
Email: info@eaquals.org
Postal address: PO Box 1202/95 Budapest H-1380 Hungary

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
<table>
<thead>
<tr>
<th>Page Range</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 22</td>
<td>Trustees report</td>
</tr>
<tr>
<td>1 - 2</td>
<td>Reference information</td>
</tr>
<tr>
<td>3 - 5</td>
<td>Eaquals membership</td>
</tr>
<tr>
<td>6</td>
<td>Introduction</td>
</tr>
<tr>
<td>7 - 9</td>
<td>Inspection, accreditation &amp; support for quality development</td>
</tr>
<tr>
<td>9 - 10</td>
<td>Associate Members &amp; Project Partners</td>
</tr>
<tr>
<td>10</td>
<td>Individual members</td>
</tr>
<tr>
<td>10 - 12</td>
<td>Conferences</td>
</tr>
<tr>
<td>12 - 15</td>
<td>Eaquals development &amp; projects</td>
</tr>
<tr>
<td>16 - 18</td>
<td>Partnerships</td>
</tr>
<tr>
<td>18 - 20</td>
<td>Recognition &amp; participation in the wider community</td>
</tr>
<tr>
<td>21 - 24</td>
<td>Strategic report</td>
</tr>
<tr>
<td></td>
<td>- Specific achievements in 2017, objectives for 2018</td>
</tr>
<tr>
<td></td>
<td>- Reserves, risk management</td>
</tr>
<tr>
<td>24 - 25</td>
<td>Structure &amp; governance</td>
</tr>
<tr>
<td>25</td>
<td>Statement of trustees’ responsibilities</td>
</tr>
<tr>
<td>26</td>
<td>Independent examiner’s report</td>
</tr>
<tr>
<td>27</td>
<td>Statement of financial activities incorporating an income and expenditure account</td>
</tr>
<tr>
<td>28</td>
<td>Balance sheet</td>
</tr>
<tr>
<td>29</td>
<td>Cash flow statement</td>
</tr>
<tr>
<td>29 - 33</td>
<td>Notes to the financial statements</td>
</tr>
</tbody>
</table>
Trustees

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

Mila Angelova (Vice-Chair Academic, re-elected 28 April 2017)
(AVO Language & Examination Centre, Bulgaria)

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

Ian Powney (Treasurer, re-elected 28 April 2017)

Peter Brown
(British School of Trieste, Founder Chair of Eaquals)

Tim Goodier
(Eurocentres Foundation)

Thom Kiddle (elected 28 April 2017)
(NILE, Norwich Institute for Language Education)

Beata Schmid
(EF International Language Centers)

Joanna Watson (re-elected 28 April 2017)

Accreditation panel

Sarah Aitken (from 1 January 2018)

Valérie Clochard

Lyndy Cronin

Martyn Ellis

John Haagensen
(Eurocentres London) (to 31 December 2017)

Sue Hackett (QQI, Ireland)

Varbinka Hadjidimitrova
(AVO Language & Examination Centre, Bulgaria)

Elżbieta Jarosz (Gama College, Poland) (from 1 January 2018)

Laura Muresan (QUEST, Romania) (to 31 December 2017)

Sue Sheerin

Associate Membership committee

Peter Brown (Chair)

Michael Carrier

Frank Heyworth

Valérie Clochard

Galya Mateva

The Eaquals Ombudsman

Hans W Blaasch

Executive Director

Dr Lou McLaughlin (from 3 January 2017)

Director of Accreditation,
Training and Consultancy

Ludka Kotarska

Services Manager

Anna Andor

Administrative Assistant

Vivi Koszegi

Communications Officer

Jenny Rush (from 6 March 2017)
## Trustees report

### Reference information

<table>
<thead>
<tr>
<th>Registered office</th>
<th>29/30 Fitzroy Square, London UK W1T 6LQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretariat</td>
<td>P O Box 1202/95, Budapest H-1380, Hungary</td>
</tr>
<tr>
<td>Website</td>
<td><a href="http://www.equals.org">www.equals.org</a></td>
</tr>
<tr>
<td>Company registration number</td>
<td>7727406, incorporated on 3 August 2011 (England &amp; Wales)</td>
</tr>
<tr>
<td>Charity registration number</td>
<td>1143547 (England &amp; Wales)</td>
</tr>
<tr>
<td>Independent examiner</td>
<td>Julian Flitter FCA Goodman Jones LLP, Chartered Accountants, 29/30 Fitzroy Square, London UK W1T 6LQ</td>
</tr>
<tr>
<td>Solicitors</td>
<td>Russell-Cooke, 2 Putney Hill, Putney, London UK SW15 6AB</td>
</tr>
<tr>
<td>Bankers</td>
<td>Barclays Bank, 1 Churchill Place, Canary Wharf, London UK E14 5HP</td>
</tr>
<tr>
<td>Accredited members</td>
<td></td>
</tr>
<tr>
<td>--------------------</td>
<td>---</td>
</tr>
<tr>
<td><strong>Belgium</strong></td>
<td>- CLL - Centres des Langues asbl*</td>
</tr>
</tbody>
</table>
| **Bosnia and Herzegovina** | - Anglia V  
- Cambridge Centar  
- International University of Sarajevo, English Language School# |
| **Bulgaria**       | - AVO Language and Examination Centre |
| **Croatia**        | - KEZELE - School of Foreign Languages and Business Communication  
- LinguaPex Language School  
- Škola stranih jezika - Ziger |
| **Cyprus (North)** | - Görne American University Foundation English School |
| **Czech Republic** | - ARCENT International House Prague  
- CA Institute of Languages |
| **Egypt**          | - International House Cairo |
| **France**         | - ALPADIA Lyon  
- Alpha B Institut Linguistique  
- Centre International d'Antibes  
- EF Ecole Internationale de Francais - Nice  
- EF Ecole Internationale de Francais - Paris  
- Eurocentres Ambiance  
- 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**         | - Bourtsouki Language Centre  
- 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  
- Bridge Mills Galway Language Centre  
- Castel International Education *  
- Centre of English Studies  
- Cork English College  
- Emerald Cultural Institute, Dublin  
- Future Learning Language School*  
- Galway Cultural Institute  
- International House Dublin  
- SEDA College  
- Swan Training Institute |
| **Italy**          | - alpha beta piccadilly  
- British School of Trieste  
- CLM-Bell  
- CLUSS - Centro Linguistico Università per Stranieri di Siena  
- Di.L.i.t International House  
- EF Centro Linguistico, Rome  
- Eurocentres Firenze  
- Lord Byron College  
- The London School |
| **Japan**          | - Hokkaido Japanese Language School* |
| **Kazakhstan**     | - InterPress International House, Almaty  
- Study Inn |
| **Kosovo**         | - New Age School |
| **Kuwait**         | - Australian College, English Language Department* |
| **Latvia**         | - Education Centre DURBE |
| **Libya**          | - International House Tripoli |
| **Luxembourg**     | - PROLINGUA Language Centre |
## Trustees report

### Equals membership

### Accredited members (continued)

<table>
<thead>
<tr>
<th>Country</th>
<th>Institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Malta</strong></td>
<td>- ACE English, Malta&lt;br&gt;- EF International Language Centres, Malta&lt;br&gt;- European School of English – Malta&lt;br&gt;- International House Malta-Gozo&lt;br&gt;- Maltalingua School of English&lt;br&gt;- NSTS English Language Institute</td>
</tr>
<tr>
<td><strong>Montenegro</strong></td>
<td>- Oxford Centar International Language Centre</td>
</tr>
<tr>
<td><strong>Poland</strong></td>
<td>- Cracow University of Economics#&lt;br&gt;- Centrum Językowe Uniwersytetu Jagiellorskiego - Collegium Medicum&lt;br&gt;- Gama College of English (formerly Bell Krakow)&lt;br&gt;- The Language Centre of Uniwersytet Jagiellonski&lt;br&gt;- Łódź University of Technology, Language Centre*</td>
</tr>
<tr>
<td><strong>Portugal</strong></td>
<td>- CIAL - Centro de Linguas</td>
</tr>
<tr>
<td><strong>Qatar</strong></td>
<td>- Qatar International Academy for Security, Studies (QIASS), Language School&lt;br&gt;- International House Doha</td>
</tr>
<tr>
<td><strong>Romania</strong></td>
<td>- Alpha Centre of Modern Languages and&lt;br&gt;Department of Romanian Language, Culture and Civilization, Babes-Bolyai University*&lt;br&gt;- Britanica Learning Centre (formerly Bell Bucharest)&lt;br&gt;- International House Bucharest</td>
</tr>
<tr>
<td><strong>Russia</strong></td>
<td>- Derzhavin Institute&lt;br&gt;- Liden &amp; Denz Language Centre, Moscow&lt;br&gt;- Liden &amp; Denz Language Centre, St Petersburg</td>
</tr>
<tr>
<td><strong>Saudi Arabia</strong></td>
<td>- Yanbu English Language Institute, Royal Commission&lt;br&gt;Colleges and Institutes&lt;br&gt;- King Faisal Air Academy*</td>
</tr>
<tr>
<td><strong>Serbia</strong></td>
<td>- Tom &amp; Emma School of English</td>
</tr>
<tr>
<td><strong>South Africa</strong></td>
<td>- EF International Language School Cape Town&lt;br&gt;- Good Hope Studies&lt;br&gt;- Oxford English Academy#</td>
</tr>
<tr>
<td><strong>Spain</strong></td>
<td>- British Institute of Seville F&lt;br&gt;- EF Centro Internacional de Idiomas, Madrid&lt;br&gt;- EF Escuela Internacional de Español SA, Barcelona&lt;br&gt;- EF International Language Centres, Malaga&lt;br&gt;- Hispania, escuela de español</td>
</tr>
<tr>
<td><strong>Spain (continued)</strong></td>
<td>- Idiomas O’Clock&lt;br&gt;- International House Barcelona&lt;br&gt;- International House Madrid&lt;br&gt;- Lacunza, International House San Sebastian F&lt;br&gt;- Lenguas Vivas&lt;br&gt;- Malaca Instituto</td>
</tr>
<tr>
<td><strong>Switzerland</strong></td>
<td>- ALPADIA Montreux&lt;br&gt;- Alpha Sprachwelt&lt;br&gt;- Bell Switzerland SA&lt;br&gt;- business language centre blc&lt;br&gt;- Eurocentres Foundation F&lt;br&gt;- inlingua Sprachschule Basel&lt;br&gt;- LSI Switzerland AG&lt;br&gt;- TLC International House Zurich – Baden</td>
</tr>
<tr>
<td><strong>Turkey</strong></td>
<td>- Adana Gundogdu College&lt;br&gt;- Ozyegin University School of Languages&lt;br&gt;- Private Snaw Schools: Ankara&lt;br&gt;- Terakki Foundation School&lt;br&gt;- Toros İlköğretim Okulu&lt;br&gt;- Yuce Schools&lt;br&gt;- İsk University, School of Foreign Languages*</td>
</tr>
<tr>
<td><strong>Ukraine</strong></td>
<td>- NOVAMOVA International Language School</td>
</tr>
<tr>
<td><strong>United Arab Emirates</strong></td>
<td>- Eton Institute (Dubai &amp; Abu Dhabi)</td>
</tr>
<tr>
<td><strong>United Kingdom</strong></td>
<td>- Bloomsbury International&lt;br&gt;- Centre of English Studies, Leeds&lt;br&gt;- Centre of English Studies, Wimbledon&lt;br&gt;- Centre of English Studies, Worthing&lt;br&gt;- EF International School of English Cambridge&lt;br&gt;- English in Action&lt;br&gt;- Eurocentres Bournemouth&lt;br&gt;- Eurocentres Brighton&lt;br&gt;- Eurocentres Cambridge&lt;br&gt;- Eurocentres London Central&lt;br&gt;- Eurocentres London Eltham&lt;br&gt;- British Study Centres: Edinburgh Language Centre&lt;br&gt;- British Study Centres: English Language Centre York&lt;br&gt;- British Study Centres: Hampstead School of English&lt;br&gt;- British Study Centres: Manchester Academy of English&lt;br&gt;- British Study Centres: Young Learners&lt;br&gt;- International House Bristol&lt;br&gt;- International House London F&lt;br&gt;- International House Newcastle&lt;br&gt;- NILE, Norwich Institute for Language Education&lt;br&gt;- St Giles International Eastbourne&lt;br&gt;- St Giles International London</td>
</tr>
</tbody>
</table>
**Trustees report**

**Equals membership**

### Associate members

**Austria**
- CEBS - Center für berufbezogene Sprachen

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

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

**Czech Republic**
- Asociace jazykových škol
- Former Yugoslav Republic of Macedonia
- MAQS - Macedonian Association for Quality Language Services

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

**Germany**
- g.a.s.t. - TestDaF-Institut
- Goethe-Institut HQ
- tclc 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

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

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

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

**Serbia**
- YALS (Association of Language Schools of Serbia)

**Spain**
- Instituto Cervantes
- FEDELE

**Sweden**
- The Swedish Association of Accredited Language Training Providers *

**United Kingdom**
- British Council
- Cambridge English Language Assessment
- Educational Software Products
- Euroexams 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 2017.

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

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

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

Eaquals (Evaluation and Accreditation of Quality Language Services) was founded in 1991 as the European Association for Quality Language Services. The name was later changed to reflect Eaquals’ development worldwide.
Accreditation by Eaquals is the primary way in which language education institutions anywhere in the world can demonstrate their achievement of high international standards. Membership of Eaquals is awarded after a rigorous inspection based on transparent criteria, and a re-inspection is held every four years. The process is designed to assist language centres to attain and maintain quality standards, and independent consultancy advice is provided where required, in particular for institutions seeking accreditation for the first time.

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

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

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

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 Eaquals 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. Eaquals 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 Eaquals 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 43 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 Eaquals 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 Eaquals offers our accredited institutions support in attaining excellence, setting them apart from others in their field. Our inspection process also offers groups of centres a reliable and straightforward way to ensure common quality standards within and across national boundaries. While national accrediting bodies may concentrate on their home language, Eaquals accredits teaching and teacher training across 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.

In addition, and to assist inspectors in assessment of on-line self-study resources, a Blended Learning Checklist is included in the documentation for the Inspection Scheme.

As of 31 December 2017, out of 144 accredited members:
- 72 are single schools
- 61 LECs belong to international chains and group of schools: IH (18), EF (11), Eurocentres (11), BSC/Experience English (5), Alpadia (4), did deutsch-institut (4), CES (4), did (3), Liden and Denz (2), and St Giles (2)
- 11 are university centres in Cyprus, Italy, Poland (3), Romania, Qatar, Saudi Arabia (2), and Turkey (2)

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 36 countries and 53% of the membership (76 LECs) is located in 6 countries (the UK, Ireland, France, Spain, Germany and Italy) out the total of 36. In 15 countries there is only one accredited member, and in 4 there are two members. The new locations in 2017 were Belgium, Japan and Kuwait.
Eaquals inspectors

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 also re-inspections.

The current team of inspectors includes 60 inspectors: 39 are freelance inspectors and 21 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 31 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.

Eaquals Associate Member, Marketing English In Ireland (representative David O’Grady, CEO).
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 (47 in 2017). These are primarily freelance inspectors and other individuals who are active in the language education field, but not employed by a member institution, 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 different 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 Annual Conference, Riga, 27-29 April 2017

The annual conference took place from 27-29th April in Riga, and was supported by Eaquals Accredited Member, Education Centre DURBE. The conference was opened by the Chair, Justin Quinn, and members were treated to a short lesson in Latvian – a timely reminder before heading into conference full of the challenges faced by both language learners and language teachers on a daily basis around the world.

The conference was attended by 256 registrants. The pre-conference event was a full-day management training workshop run by Duncan Foord with a follow-up session during the conference itself. The training focused on three areas relating to building and maintaining effective teams in organizations. This involved looking at “team think” in order to create better meetings and arrive at better decision making; learning about and practicing the fine art of delegating within the team; and considering issues around motivation and rewards for both teams and individual team members.

A separate full-day of professional development and standardisation sessions was organised and attended by Eaquals inspectors, with a session delivered by John de Jong. The topic was based on accountability by precise and information measurement of progress while look at the Global Scale of English and its relevance in relation to the Eaquals Quality Standards. Further sessions on standardisation and checklists for blended learning and online resources were provided for inspectors.

The conference plenary speakers were led by Rod Bolitho discussing “Transitions in the life of a teacher”, followed by Russell Stannard examining “Key technologies that can impact on teaching and learning”, Marie Delaney dealing with “Inclusion: Myths & Realities” and closing with Jackie Kaassteen on “21st Century Skills – Going beyond language learning.”
The six conference strands were organised around the areas of teaching and learning; managing for quality; course design; assessment and the Common European Framework of Reference for Languages (CEFR); staff development; and business and marketing management. In addition, a panel of invited education agents generated discussion about trends in overseas language training centre placements, which was led by Eaquals Chair, Justin Quinn, and Vice-Chair, Walter Denz.

The 2017 Annual General Meeting of the association took place during the conference. It was attended by representatives of 104 Eaquals members. A discussion forum was part of the AGM and examined the option and use of designing Publishable Statements available to members for use in marketing and publicity. The AGM also saw Mila Angelova, Joanna Watson and Ian Powney re-elected to the Board of Trustees and Thom Kiddle joining the Board of Trustees for the first time.

Eaquals Training for Excellence, Malta, November 2017

The Eaquals Training for Excellence event took place at the Hilton Hotel, Malta on the 17 and 18 of November 2017. The event was supported by the ELT Council of Malta.

After a welcome by Eaquals Chair Justin Quinn, Executive Director Lou McLaughlin provided a summary of developments within Eaquals since the annual conference and outlined some plans for the following months. This included the launch of the Eaquals Teacher Award Scheme as well as the Eaquals Getting to Know You...Blog. The opening plenary was delivered by Kevin Valenzia of PricewaterhouseCooper who spoke on the topic of “Adjusting to global changes - effects at local level”.

The training event itself focused on two strands: business/marketing and academic issues. 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. Loraine Kennedy looked at the area of coaching in “The Coaching and Mentoring manager” while Caroline Moore dealt with “Digital Marketing - tools, techniques and strategies”.

Eaquals Annual International Conference, Riga.
Trustees report

Conferences / Eaquals development & projects

The academic strand dealt with areas applicable to the daily work of language managers, DoSes (Directors of Studies), teacher trainers and teachers with Julie Wallis providing input on ‘Academic Management: tools, tips and techniques’ and Elaine Boyd looked at ‘Assessment: Evaluating and Designing Language Assessments’.

The closing plenary was from Daniel Xerri, Chairperson, ELT Council, Ministry of Education & Employment who spoke about ‘Promoting a Culture of Professional Learning in Schools’.

Eaquals development & projects

Continuing professional development: the CPD Scheme

The remaining project from the initiatives proposed in 2014-2016 was that of the CPD scheme. The group completed work on the requirements of the scheme, along with an application form and CPD record form for individual teachers at the end of 2016.

The CPD scheme was then piloted in the initial months of 2017 with 15 Eaquals accredited member schools taking part. The results were so positive that those schools who took part in the pilot scheme were awarded recognition based on the work submitted. The scheme is now approved and was officially launched at the 2017 AGM.

The teaching of languages for academic purposes: TELAP

Work on this Eaquals project has continued. 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 refine the descriptors, prior to a validation exercise in 2018.

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 Rosser, 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. In 2017 three meetings of the project experts from the four organisations participating in the project were held to continue work on this complex project. 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 being a regional workshop meeting in Romania.

CEFR descriptors

After an extensive period of formal consultation, piloting and review, in a project led by Brian North, the extended descriptors were published online in English in a provisional edition of a ‘CEFR Companion Volume’. The Companion Volume is the product of a project of the Education Policy Division (Language Policy Programme) of the Council of Europe carried out from 2014 to 2017. Additional versions of the Companion Volume are planned for release in English and French at the beginning of 2018, with German following during the year. The extended version (a) fills gaps on the existing descriptor scales and (b) provides descriptor scales for online interaction, mediation, literature and plurilingual/pluricultural competence.
Council of Europe - the Linguistic Integration of Adult Migrants (LIAM)

2017 was a full year for this Council of Europe project which is coordinated by a small international group that includes Richard Rossner. The work focused mainly on selecting and editing the guidance sheets and materials for use by volunteers who provide language support for refugees. This involved a total of five meetings in 2017, including an editing meeting in Dublin early in the year and a launch conference in Strasbourg in late November. In between, most of the tools had been piloted across various locations in Italy leading to further editing, a website had been designed, and the tools had been translated into five languages in addition to English and French. The delegates from 23 countries attending the conference were enthusiastic and grateful for this unique resource. Due to reorganisation within the Council of Europe, the work of the LIAM team is now effectively at an end, and the two websites, https://www.coe.int/web/lang-migrants/home and http://www.coe.int/lang-refugees remain as its legacy.

ECML Consultancy and Training

Richard Rossner and Laura Muresan ran a two-day workshop at the National Languages Institute in Luxembourg on 21st-22nd September. The focus was on quality in the provision of language courses for adult migrants. Representatives of various bodies in Luxembourg as well as from the Institute attended.

In addition, Thom Kiddle represented Eaquals at Workshop No 3/2017 (10-11 October 2017) “Digital literacy for the teaching and learning of languages” within the framework of the ECML’s medium-term programme of activities 2016-2019, Graz, Austria. The content focuses on digital literacy and exploring a teaching approach which fully integrates social interactions; looks at the building of activities for the teaching and learning of languages which contribute to the development of competent and autonomous language learners and users, and discusses and provides feedback on the pilot phase of the project.

Macmillan Project

This project details with the competences relating to Blended Learning. An initial meeting with Macmillan and Eaquals Representatives, Thom Kiddle and Tim Goodier, took place during the year. This meeting served to identify and focus on initial competences for Blended Learning with 3 practical implications for teaching: Planning Teaching & Learning, Teaching & Supporting Learning and Assessment of Learning. The second workshop, planned for early 2018, will detail the knowledge and skills related to the competences outlined above.

OUP Publications

- **Book 1**: Promotion of Book 1 in LEM series, *Language Teaching Competences*, was completed in collaboration with OUP. The videos (recorded by OUP) were disseminated via our mailing lists as well as through social media.
- **Book 2**: Launch of Book 2 in LEM series, *Language Course Management*, was launched at the Training for Excellence event in Malta.
- **Book 3**: Launch of Book 3 in LEM series, will be launched at the IATEFL Annual Conference 2018 in Brighton and introduced to members at the Eaquals Annual Conference 2018 in Prague.
Eaquals Academic Resource Development Project

Eaquals Standards are demanding and accreditation is only granted if an institution meets Eaquals Standards in all twelve Categories of the Scheme. Although there is a growing number of Eaquals accredited members who not only meet the high Standards of the Scheme but also exceed them, it is a challenge to implement well the measures implied by Eaquals ‘excellence’ criteria especially in three Categories of the Scheme: Teaching and Learning, Course Design and Supporting Systems, and Assessment and Certification. In order to provide essential and easily accessible support for members in these areas, it was decided to develop a specific set of resources which form part of the Eaquals Resources Development Project. The project’s aims and intended outcomes reflect the key objectives as laid out in the Strategy for Eaquals Development 2016-2020 regarding member benefits:

Eaquals will take systematic steps to identify members’ needs and will continue to develop practical and relevant resources for members. To support these objectives Eaquals will undertake or engage in projects that will produce practical tools for Eaquals members.

The initial project objectives for 2017-2018 are to develop resources for academic managers which will enable them to:
- design or redesign/amend course programmes with clear learning outcomes related to CEFR (Common European Framework of Reference) principles and descriptors by providing a self-help guide on course design, guidelines to adopt CEFR principles and case studies on programmes’ implementation and further adaption to learners’ needs
- train teachers to carry out ongoing assessment of learner’s needs and to adjust course programmes content by providing ready-to-use seminars on the principles of and instruments for conducting assessment of learners needs, and scenarios of course programmes amendments
- help teachers to exploit and complement activities in textbooks to enhance learner motivation through a series of workshop scenarios based on case studies and offering tools to adapt published materials to the needs and interest of learners

The intended outcome of the complete extended project is online access to a resource ‘training pack’ which will include concrete and adaptable tools and resources for Language Education Centres such as:
- a self-help guide on course design
- guidelines to adopt CEFR principles
- case studies on programmes’ implementation and further adaption to learners’ needs
- ready-to-use seminars on the principles of and instruments for conducting assessment of learners needs, and scenarios of course programmes amendments
- a series of workshop scenarios based on case studies and offering tools to adapt published materials to the needs and interest of learners

The Pack will include guidelines on the use and adaption of the resources, also in the form of webinars. A development group consisting of three teams develop training resources which will cover each of the following specified areas:
- design or redesign/amendment of course programmes with clear learning outcomes related to CEFR principles and descriptors
- ongoing assessment of learner’s needs and adjustment of course contents
- exploiting and complementing activities in textbooks to enhance learner motivation.
The development teams for 2017-2018 will produce the following specific resources -
- **Team 1:** a practical self-help guide including a checklist of the course design process, tips on how to relate learning outcomes to CEFR principles and descriptors and a case study of a successful adaptation of an existing programme to the needs of learners
- **Team 2:** a seminar on the principles of and instruments for conducting ongoing assessment of learners needs
- **Team 3:** a workshop based on case studies and offering tools to adapt published materials to the needs and interest of learners in line with course programmes and objectives

**Eaquals Teacher Award Scheme**

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.

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.

**AWARD**

The winner of the Eaquals Teacher Award will receive:
- €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 report in the Eaquals blog

**ELIGIBILITY**

Any language teacher who
- has been a classroom teacher for a minimum of three years
- is a member of an Eaquals accredited institution

**CRITERIA**

A complete application consists of CV submission, one short essay and two letters of recommendation. Applicants are evaluated on their ability to
- inspire students of all backgrounds and abilities to learn
- have a positive impact on students and colleagues
- participate in continuing professional development
- create a support and encouraging learning environment by providing quality language instruction based on well-articulated theory, educational research and best practice
- demonstrate involvement in the field
- demonstrate evidence of positive teacher effect on students learning through formal and/or informal documentation
- incorporate innovative and effective lesson strategies and evaluation techniques
- demonstrate a commitment to language teaching
Partnerships

New partnerships and agreements started during 2017

- GROUPEMENT FLE

Eaquals are pleased to announce that a Memorandum of Cooperation (MOC) has been signed with Groupement FLE. The Groupement FLE brings together schools teaching French in France which offer a wide range of quality services to students, business people or people just interested in learning French in France during a language stay. Both Eaquals and Groupement FLE look forward to a fruitful cooperation.

- ENGLISH UK

Eaquals signed an MOC with English UK in September 2017. English UK is the national association of accredited English language centres in the United Kingdom. They work to raise standards and to ensure students have a great experience learning English during their time in the UK.

- AQUEDUTO

Eaquals is delighted to have signed an MOC with Aqueduto (The Association for Quality Education and Training Online). Aqueduto is a charitable organisation dedicated to evaluating blended and online training courses against a quality assurance framework, representing providers of such courses in a crowded marketplace and helping professionals identify such courses and enrol with confidence and certainty. It was founded in 2015 with a number of online course providers: Laureate International Universities, International House London, NILE and The Consultants-E.

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 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.

Most recently, Eaquals has worked on a project on quality in the field of language provision for adult migrants, and Eaquals members have contributed to Brian North’s work on the revision and expansion of the CEFR descriptors.

- 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 Eaquals have signed a Memorandum of Cooperation, acknowledging our shared interest and mission in enhancing quality in international education services. Eaquals, represented by Lou McLaughlin, is attending 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)**

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.

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

CercleS (www.cercles.org) 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. Eaquals is a co-founder and member of ECML’s Professional Network Forum and advises on matters related to language education in general and quality assurance in particular. It is also a co-signatory to the Graz Declaration (2010). Eaquals 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, Eaquals is part 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)**

Eaquals 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. Following translation into French it will be published in 2018.
Partnerships / Recognition & participation in the wider community

- **JAPAN ASSOCIATION FOR MANAGEMENT OF TRAINING AND EDUCATION (JAMOTE)**

  Eaquals and JAMOTE have worked closely together on the development of ISO 29990, a new standard for providers of learning services in the non-formal sector. In addition, JAMOTE and Eaquals have co-operated to run several seminars in Japan on quality assurance in education and training, including language education.

- **INSTYTUT BADEN EDUKACYNYCH - THE POLISH MINISTRY OF EDUCATION**

  Eaquals members in Poland have been assisting the Polish Ministry of Education – Instytut Baden Edukacynych (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 updated and re-signed a MOC which takes into account the changes that were introduced in both the IH inspection scheme as well as the Eaquals Accreditation scheme.

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 2017:

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Attended by</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-4 January</td>
<td>Council of Europe meeting to work on editing of Toolkit for LIAM</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>Dublin</td>
<td>Project.</td>
<td></td>
</tr>
<tr>
<td>24-25 January</td>
<td>ECML (European Council of Modern Languages) CEFRLT project, meeting of</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>Graz</td>
<td>experts.</td>
<td></td>
</tr>
<tr>
<td>4 February</td>
<td>Groupement FLE Annual Meeting 2017.</td>
<td>Sarah Aitken &amp; Valerie Clochard</td>
</tr>
<tr>
<td>France</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 February</td>
<td>QLS (Quality in Language Services), Annual Conference.</td>
<td>Michael Carrier</td>
</tr>
<tr>
<td>Greece</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23-24 February</td>
<td>Council of Europe: LIAM Project Coordination Group Meeting.</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>Strasbourg</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7-8 March</td>
<td>ECML Consultancy and Training Meeting: Towards a CEFR for teachers'</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>Graz</td>
<td>project 2016-2019.</td>
<td></td>
</tr>
<tr>
<td>9-10 March</td>
<td>English UK Management Conference 2017.</td>
<td>Lou McLaughlin</td>
</tr>
<tr>
<td>Edinburgh</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Recognition & participation in the wider community

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Attended by</th>
</tr>
</thead>
<tbody>
<tr>
<td>4-7 April</td>
<td>IATEFL Annual Conference 2017 Eaquals sponsored four speakers to attend the IATEFL conference. This was also the launch of the first title “Language Teaching Competences” in the Eaquals-OUP Language Education Management Series.</td>
<td>Lou McLaughlin Richard Rossner Joanna Watson Chris Farrell Tim Goodier</td>
</tr>
<tr>
<td>Glasgow</td>
<td>Council of Europe: LIAM Project Coordination Group Meeting.</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>24-25 April</td>
<td>Liden &amp; Denz 25th Anniversary Gala &amp; FAM trip.</td>
<td>Lou McLaughlin</td>
</tr>
<tr>
<td>Strasbourg</td>
<td>PASE Annual Conference, Poland.</td>
<td>Sue Hackett</td>
</tr>
<tr>
<td>15-17 May</td>
<td>CAL Symposium, Brno Presented a workshop at the conference.</td>
<td>Joanne Watson</td>
</tr>
<tr>
<td>St Petersburg</td>
<td>ECML CEFRLT expert meeting.</td>
<td>Brian North Richard Rossner</td>
</tr>
<tr>
<td>12-14 May</td>
<td>GAELA (Global Alliance of Education and Language Associations) AGM, London.</td>
<td>Lou McLaughlin</td>
</tr>
<tr>
<td>Warsaw</td>
<td>ECML Training and Consultancy Meeting: Towards a CEFR for teachers’ project 2016-2019.</td>
<td>Laura Muresan Richard Rossner</td>
</tr>
<tr>
<td>1-3 June</td>
<td>ECML Workshop: Digital Literacy for the Teaching &amp; Learning of Languages.</td>
<td>Thom Kiddle</td>
</tr>
<tr>
<td>Brno</td>
<td>ICEF2017 Workshop, Berlin.</td>
<td>Lou McLaughlin Ludka Kotarska</td>
</tr>
<tr>
<td>1-2 June</td>
<td>QQI (Quality &amp; Qualifications Ireland) Conference Event.</td>
<td>Lou McLaughlin</td>
</tr>
<tr>
<td>St Gallen</td>
<td>Council of Europe: Official launch of the LIAM Toolkit.</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>1 September</td>
<td>ECML – Professional Network Forum.</td>
<td>Peter Brown Lou McLaughlin</td>
</tr>
<tr>
<td>London</td>
<td>AKCENT IH Prague conference.</td>
<td></td>
</tr>
<tr>
<td>20-22 September</td>
<td>Trinity College London. Teacher training video series.</td>
<td></td>
</tr>
<tr>
<td>Luxembourg</td>
<td>PASE Annual Conference, Poland.</td>
<td></td>
</tr>
<tr>
<td>10-11 October</td>
<td>ECML Training and Consultancy Meeting: Towards a CEFR for teachers’ project 2016-2019.</td>
<td>Laura Muresan Richard Rossner</td>
</tr>
<tr>
<td>Graz</td>
<td>ECML Workshop: Digital Literacy for the Teaching &amp; Learning of Languages.</td>
<td>Thom Kiddle</td>
</tr>
<tr>
<td>28-31 October</td>
<td>ICEF2017 Workshop, Berlin.</td>
<td>Lou McLaughlin Ludka Kotarska</td>
</tr>
<tr>
<td>Berlin</td>
<td>QQI (Quality &amp; Qualifications Ireland) Conference Event.</td>
<td>Lou McLaughlin</td>
</tr>
<tr>
<td>22 November</td>
<td>Council of Europe: Official launch of the LIAM Toolkit.</td>
<td>Richard Rossner</td>
</tr>
<tr>
<td>Dublin</td>
<td>ECML – Professional Network Forum.</td>
<td>Peter Brown Lou McLaughlin</td>
</tr>
<tr>
<td>22-23 November</td>
<td>AKCENT IH Prague conference.</td>
<td></td>
</tr>
<tr>
<td>Strasbourg</td>
<td>Trinity College London. Teacher training video series.</td>
<td></td>
</tr>
<tr>
<td>15 December</td>
<td>ECML – Professional Network Forum.</td>
<td>Peter Brown Lou McLaughlin</td>
</tr>
<tr>
<td>Graz</td>
<td>AKCENT IH Prague conference.</td>
<td></td>
</tr>
<tr>
<td>18 February 2017</td>
<td>Trinity College London. Teacher training video series.</td>
<td></td>
</tr>
<tr>
<td>9 January 2017</td>
<td>Edinburgh Language Centre - language teaching conference.</td>
<td></td>
</tr>
</tbody>
</table>

Event Member Fund 2017:

The Eaquals Event member fund grew to support 10 accredited and associate member events in 2017. This award of €1,000 goes towards the running of the event itself which is an opportunity to support members but also reach out to local non-members. Members provide an Event report which is then available on the Eaquals blog and disseminated via the Eaquals monthly newsletter.
## Trustees report

### Recognition & participation in the wider community

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>19-20 May 2017</td>
<td>YALS (Association of Language Schools of Serbia). Attended by Julie Wallis who did a plenary at the conference.</td>
</tr>
<tr>
<td>25-26 May 2017</td>
<td>FEDELE (Spanish Federation of Spanish Language Schools).</td>
</tr>
<tr>
<td>8 July 2017</td>
<td>OPTIMA (The Bulgarian Association for Quality Language Services). Attended by Michael Carrier who did a plenary and workshop at the conference.</td>
</tr>
<tr>
<td>22 April 2017</td>
<td>AJS (Association of Language Schools, Czech Republic). Attended by Sarah Atkken who also did an Equals presentation.</td>
</tr>
<tr>
<td>25 October 2017</td>
<td>MAQS, Macedonia</td>
</tr>
<tr>
<td>16-17 November 2017</td>
<td>QUEST (The Romanian Association for Quality Language Services) The opening plenary was delivered by Michael Carrier on “English for Professional Contexts and the Internationalisation of Education in the 21st Century”.</td>
</tr>
<tr>
<td>20-22 April 2017</td>
<td>AISLi (The Italian Association of Quality Language Schools).</td>
</tr>
</tbody>
</table>

Members of YALS Serbia, Equals Associate Member
Strategic report

Throughout 2017, Eaquals worked to achieve its objectives which were in line with the Eaquals Strategy Document 2016-2020, endorsed by members at the 2016 Annual General Meeting.

Eaquals’ mission

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

Eaquals’ values

- To serve the interests of language learners worldwide
- To promote 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: Eaquals 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: Eaquals will secure its future through strategic growth in the number of accredited members.

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

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

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

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

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

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 2017:

- The running of Eaquals Events. We successfully ran our annual international conference for 256 participants. We also introduced pre-conference podcasts from the plenary speakers, providing information on the topic that they were introducing at conference. We also introduced a steameaquals morning run to provide additional opportunities for members to network and connect. The Eaquals Team also ran a training and professional development event in Malta for 120 participants.

- The updating of the Eaquals website. This involved re-organising the resources to enable easier access for members; changing the layout of the landing page and the inclusion of introductory videos by the Eaquals Chair, the Executive Director and the Director of Accreditation. We also included a short video by one of our individual members on the event page of the website talking about the benefits of attending the Eaquals annual conference.

- The development of the Eaquals Blog, which is now run in-house by Eaquals staff. We developed this to include a “Getting to Know...” Section which features members of the Eaquals Board, members of the Inspectorate team, Accredited and Associate Members Eaquals Individual Members as well as Eaquals staff.

- The growth of the Eaquals Member Fund. We received a huge increase in applications, totalling 16 in 2017 and were able to award €1,000 to 10 successful applicants to help run their events at local and regional level.

- The implementation and development of the Eaquals Communication Strategy. This has led to specific on-site visits and online skype meetings between the Executive Director and many of the members. There has also been the development and publication of the Eaquals Monthly Newsletter which provides updated information on all developments in the previous month e.g. where we have been, new members, new agreements etc.

- The introduction to and growth of Eaquals on Social Media. Eaquals now has a strong social media 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.

- The running of the Eaquals Webinar Series. The webinar series had a successful launch in May 2017. The topics were as follows:

<table>
<thead>
<tr>
<th>2017 Webinar Series</th>
</tr>
</thead>
<tbody>
<tr>
<td>Webinar 1 Ania Kolbuszewska</td>
</tr>
<tr>
<td>Webinar 2 Jackie Kassteen</td>
</tr>
<tr>
<td>Webinar 3 Elaine Boyd</td>
</tr>
<tr>
<td>Webinar 4 Jeanne Perrett</td>
</tr>
<tr>
<td>Webinar 5 Sue Sheerin</td>
</tr>
<tr>
<td>Webinar 6 Loraine Kennedy</td>
</tr>
</tbody>
</table>

- The piloting of the Academic Short-Term Projects. Eaquals began a short-term academic projects in September 2017. This aim of this project is to provide essential, practical and easily accessible support for members. The first completed resource has dealt with the area of “Tracking Student Progress” and will be available on the website in early 2018.

- The launch of the Eaquals Teacher Award Scheme. 2017 saw the successful launch of the Eaquals Teacher Award Scheme with winner to be announced in March 2018.

- The integration of the Eaquals CPD Recognition Scheme with the Inspection Scheme, highlighting the fact that CPD is one of the key requirements of the Inspection Scheme.
In partnership with others:

- Completion of three publications within the Language Education Management Series, with Oxford University Press.
- Contribution in 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 toolkit of practical guidance to volunteers provide language support for refugees.

The association’s main objectives for 2018 are:

- To promote high quality standards by continuing to provide practical professional support to Eaquals members;
- To continue to grow the association by increasing the number of accredited and associate members;
- To develop Eaquals’ external consultancy and training services in specific areas of expertise;
- To run another set of webinars on a range of topics including academic, GDPR training to provide additional benefits to members;
- To fund up to 10 local events through the Event Member Fund which is decided through a blind review process with review panel;
- To successfully run the first Eaquals Teacher Award Scheme with the winning applicant attending the Eaquals annual conference in April;
- To launch the Eaquals Scholarship Scheme at the Annual International Conference in April;
- To successfully deliver the April 2018 Eaquals Annual International Conference in Prague;
- To build and expand on the new format of the November Members Meeting and deliver a successful event in November 2018 in Edinburgh;
- To further develop the Eaquals website through reorganisation and updating of resources, adding further interactive material and including further sign-up options;
- To further develop the Eaquals website through the addition of other languages;
- To develop communications about Eaquals activities and services to members, potential members and stakeholders by further use of online and social media channels and running biannual campaigns;
- To grow Eaquals following on social media channels through a variety of languages;
- To further develop the Eaquals Blog through expansion of “Get to Know...Series”;
- To provide further training for accredited members and inspectors in relation to the integration of the quality standards for blended learning programme;
- To form a review committee with members of the Accreditation Panel to carry out a detailed review of the Accreditation Scheme and identify areas for development;
- To carry out a member survey on preferred areas for mid/long term academic project development as well as preferred method for delivery of project results e.g. webinar, training packs;
- To complete short term academic resource projects and make resources available online for members;
- To continue to develop the Eaquals Framework for Language Teacher Training and Development - in partnership with others to ensure it remains up-to-date;
- To promote the Eaquals Certificate of Achievement scheme and promote adoption by Eaquals member institutions;
- To disseminate Eaquals’ work through promotion of the 3rd book in the LEM (Language Education Management) series.

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

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

The association’s reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2017 the reserves stood at €259,189. 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. 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 schools which have reached the necessary quality standards as determined through the regular inspection process. As at 31 December 2017 there were 144 accredited members as listed on pages 3 and 4 of which we are delighted to welcome 11 which have joined Eaquals in 2017 (marked *) plus 3 in 2018 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 2017 there were 31 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, 2 Vice-Chairs 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 twice in 2017.

The board exercises its responsibilities with the aid of an Executive Committee. This comprised Justin Quinn, Mila Angelova, Walter Denz and Ian Powney. The Executive Committee met 3 times in 2017.

The board proposes to meet more frequently in future, and cease to have an Executive Committee. This depends on member approval of a 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.

**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 2 March 2018 and signed on their behalf by:

**Justin Quinn. Chair**
Independent Examiner’s report to the trustees of Eaquals
Year ended 31 December 2017

I report to the trustees of the association (the charity) on my examination of the accounts of the association for the year ended 31 December 2017.

This report is made solely to the trustees of the association, as a body, in accordance with the UK Charities Act 2011. 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 you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Having satisfied myself that the accounts of the association are not required to be audited under Part 16 of the Companies Act 2016, 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 Act.

Independent examiner’s statement

Since the charity’s gross income exceeds £250,000, I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the association as required by section 396 of the Companies Act 2006 and by section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair view’ which is not a matter considered 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 (FRS102)).

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: 6 March 2018
### Statement of financial activities

**incorporating an income and expenditure account**

**Year ended 31 December 2017**

<table>
<thead>
<tr>
<th>Income from charitable activities</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership fees</td>
<td>356,232</td>
<td>336,505</td>
</tr>
<tr>
<td>Conferences and other member services</td>
<td>138,192</td>
<td>127,750</td>
</tr>
<tr>
<td>Consultancy and other income</td>
<td>79,127</td>
<td>104,399</td>
</tr>
<tr>
<td><strong>Total income from charitable activities</strong></td>
<td><strong>573,551</strong></td>
<td><strong>568,654</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charitable expenditure</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspection costs</td>
<td>175,869</td>
<td>158,730</td>
</tr>
<tr>
<td>Conferences and other member services</td>
<td>140,689</td>
<td>134,009</td>
</tr>
<tr>
<td>Consultancy costs</td>
<td>1,883</td>
<td>4,235</td>
</tr>
<tr>
<td>Marketing, website and development</td>
<td>58,966</td>
<td>74,678</td>
</tr>
<tr>
<td><strong>Support costs</strong></td>
<td><strong>543,443</strong></td>
<td><strong>539,548</strong></td>
</tr>
<tr>
<td>- Governance: trustee and committee meeting costs</td>
<td>19,932</td>
<td>23,384</td>
</tr>
<tr>
<td>- Governance: independent examiner’s costs</td>
<td>3,000</td>
<td>3,250</td>
</tr>
<tr>
<td>- Other support costs</td>
<td>143,094</td>
<td>141,262</td>
</tr>
<tr>
<td><strong>Total charitable expenditure</strong></td>
<td><strong>543,443</strong></td>
<td><strong>539,548</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net income and net movement in funds for the year</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>30,108</td>
<td>29,106</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reconciliation of funds</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds brought forward</td>
<td>229,081</td>
<td>199,975</td>
</tr>
<tr>
<td>Funds carried forward</td>
<td>259,189</td>
<td>229,081</td>
</tr>
</tbody>
</table>

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

All charitable activities relate to unrestricted funds.

The notes on pages 29 to 33 form part of these financial statements.
Balance sheet  
As at 31 December 2017

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Trade debtors</td>
<td>28,935</td>
<td>32,153</td>
</tr>
<tr>
<td>- Prepayments</td>
<td>57,605</td>
<td>23,101</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>287,928</td>
<td>249,919</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>374,468</td>
<td>305,173</td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Trade creditors</td>
<td>23,519</td>
<td>16,552</td>
</tr>
<tr>
<td>- Accruals and income received in advance</td>
<td>91,760</td>
<td>59,540</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>115,279</td>
<td>76,092</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td>259,189</td>
<td>229,081</td>
</tr>
<tr>
<td><strong>Total funds: all general fund (unrestricted)</strong></td>
<td>259,189</td>
<td>229,081</td>
</tr>
</tbody>
</table>

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 2017 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 2 March 2018 and were signed on its behalf by:

Ian Powney, Treasurer
## Cash flow statement

/ Notes to the financial statements

Year ended 31 December 2017

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash provided by/(used in) operating activities</td>
<td>38,009</td>
<td>(17,285)</td>
</tr>
<tr>
<td><strong>Change in cash in the year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>38,009</td>
<td>(17,285)</td>
</tr>
<tr>
<td>Cash brought forward</td>
<td>249,919</td>
<td>267,204</td>
</tr>
<tr>
<td>Cash carried forward</td>
<td>287,928</td>
<td>249,919</td>
</tr>
</tbody>
</table>

### Notes to the financial statements

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

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>Net income for the year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(per Statement of Financial Activities)</td>
<td>30,108</td>
<td>29,106</td>
</tr>
<tr>
<td><strong>Adjustment for:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase) in debtors</td>
<td>(31,286)</td>
<td>(21,911)</td>
</tr>
<tr>
<td>Increase/(decrease) in creditors</td>
<td>39,187</td>
<td>(24,480)</td>
</tr>
<tr>
<td><strong>Net cash provided by/(used in) operating activities</strong></td>
<td>38,009</td>
<td>(17,285)</td>
</tr>
</tbody>
</table>

#### 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.
2 Accounting policies (continued)

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.

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.
Accounting policies (continued)

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.

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.
2 Accounting policies (continued)

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 2017 for non-trustee work carried out: €2,145 as an inspector and €1,000 for a project (2016: €2,756 as an inspector); and Mila Angelova was remunerated €758 (2016: nil) as an inspector.

9 trustees were reimbursed travelling expenses of €18,982 during the year in relation to their duties as trustees (2016: 10 trustees were reimbursed €22,618). In addition, 2 trustees were reimbursed €1,368 for travelling expenses relating to inspections (2016: one trustee was reimbursed €2,001).

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 Ian Powney (Treasurer). None of these received any remuneration in 2017 or 2016.

Two staff members are key management personnel. In 2017 they were paid €106,850 in total, plus €6,885 social security contributions (2016: 2 staff were paid €87,494 in total, plus €3,276 social security contributions).

5 Staff costs

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and fees</td>
<td>151,348</td>
<td>131,616</td>
</tr>
<tr>
<td>Social security costs</td>
<td>6,885</td>
<td>3,276</td>
</tr>
<tr>
<td>Total staff costs</td>
<td>158,233</td>
<td>134,892</td>
</tr>
<tr>
<td>Average number of staff (full time equivalent)</td>
<td>4.3</td>
<td>4.1</td>
</tr>
</tbody>
</table>

There were no employees paid more than £60,000 (approximately €67,500) in either 2017 or 2016.
6  Deferred income

<table>
<thead>
<tr>
<th>Description</th>
<th>€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance included in current liabilities at 31 December 2016</td>
<td>56,290</td>
</tr>
<tr>
<td>Released to income in 2017</td>
<td>(56,290)</td>
</tr>
<tr>
<td>Income received in 2017 relating to activities in 2018</td>
<td>88,720</td>
</tr>
<tr>
<td>Balance included in current liabilities at 31 December 2017</td>
<td>88,720</td>
</tr>
</tbody>
</table>

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 2018, with a commitment at 31 December 2017 of €4,560 (2016: €4,560).

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 175 members as at 31 December 2017.

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.