

EVALUATION & ACCREDITATION OF QUALITY
LANGUAGE SERVICES

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022





EAQUALS

(Evaluation & Accreditation of Quality Language Services)

A company limited by guarantee

Trustees report and financial statements

Year ended 31 December 2022

Company registration number (England & Wales): 7727406

Charity registration number (England & Wales): 1143547

www.eaquals.org

Email: info@eaquals.org

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

CONTENTS

Trustees Report	1-23
Reference information	1
Eaquals membership	3
Introduction	7
Inspection and accreditation	8
Membership	11
Conferences & Events	13
Eaquals development & projects	18
Partnerships	21
 Report on Strategy	 24-27
Specific achievements in 2022	25
Reserves, risk management	26
Structure & governance	26
Statement of trustees' responsibilities	27
 Independent examiner's report	 28
 Statement of financial activities	 29
 Balance sheet	 30
 Cash flow statement	 31
 Notes to the financial statement	 31-35

REFERENCE INFORMATION

Trustees

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

Adam Donoghue (Treasurer) | Freelance

Susanna Dammann | Freelance

Nergis Uyan | Ozyegin University, Turkey

Chris Moore | Specialist Language Courses, England

Beata Schmid | EF International Language Centers (until 15.04.2022)

Julie Wallis | The London School, Italy

Chris Farrell | Centre of English Studies, Ireland

Giorgio Iemmolo | EF International Language Centres (from 15.04.2022)

Accreditation Panel

Sarah Aitken

Ute Arnold

John Haagensen

Elzbieta Jarosz

Galya Mateva

Sue Sheerin

Angela Signorastri

Justin Vollmer

Associate Membership Committee

Peter Brown (Chair)

Michael Carrier

Frank Heyworth

Galya Mateva

Julie Wallis

Eaquals Ombudsman

Ingrid Koester

Eaquals Staff

Lou McLaughlin | Executive Director

Ludka Kotarska | Director of Accreditation and Consultancy

Anna Andor | Services Manager

Vivi Koszegi | Administrative Assistant

Sarah Scerri | Marketing & Communications Manager

Registered Office

29/30 Fitzroy Square, London, W1T 6LQ, England.

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

EAQUALS MEMBERSHIP

Accredited Members

(as at December 2022)

Algeria

In-tuition

Belgium

CLL Centres des Langues asb

Bosnia and Herzegovina

International University of Sarajevo English Language School

Bulgaria

AVO Language and Examination Centre

China

Donghua University International Cultural Exchange School (Shanghai)

Colombia

ECOS Escuela de Español

Croatia

Linguapax Language School

Skola stranih jezika – Ziger

Cyprus (North)

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

Bahcesehir Cyprus University

Girne American University Foundation English School

Czech Republic

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

Estonia

The Language School in Down-Town

France

ALPADIA Lyon

Alpha.b Institut Linguistique

Centre International d'Antibes

EF Ecole Internationale de Francais-Nice

EF Ecole Internationale de Francais-Paris

ILA (Institut Linguistique Adenet)/Easy French

IFALPES

IS Aix-en-Provence

Germany

ALPADIA Language Schools, Berlin

ALPADIA Language Schools, Freiburg

EF Internationale Sprachschule Berlin

EF Internationale Sprachschule München

GLS Campus Berlin – International House

Greece

Doukas School, The Department of Foreign Languages

Ireland

ACET (Cork Language Centre International)

Active Language Learning

Twin English Centre Dublin (formerly Alpha College of English)

Apollo Language Centre

ATC Language School

Atlantic Language Galway

Atlas Language Centre

Bridge Mills Galway Language Centre

Castel International Education

Centre of English Studies, Dublin

Cork English College

Dorset College

Emerald Cultural Institute, Dublin

Future Learning Language School (Dublin)

Future Learning (Athlone)

Galway Cultural Institute

International House Dublin

Rightword Language Institute

SEDA College

Swan Training Institute

Your English Language School

Italy

Alpha beta Piccadilly

British School of Trieste

CLM-Bell

CLUSS-Centro Linguistico Università per Stranieri di Siena

EF Centro Linguistico, Rome

Lord Byron College

The Language Grid

The London School

Japan

EF International Language Centres, Tokyo

Hokkaido Japanese Language School

Kuwait

Australian College of Kuwait

Latvia

Education Centre DURBE

Luxembourg

PROLINGUA Language Centre

MALTA

ACE English, Malta

EF International Language Campuses, Malta

European School of English, Malta

International House Malta-Gozo

Maltalingua School of English

NSTS English Language Institute

Montenegro

Oxford Centar International Language Centre

Poland

Language Centre Jagiellonian University Collegium Medicum

Language Centre of Krakow University of Economics

Lodz University of Technology Language Centre

The Language Centre Jagiellonian University

Warsaw Technology University

Portugal

CIAL Centro de Linguas

Qatar

Qatar International Academic for Security Studies Language School

Romania

Britanica Learning Centre

International House Bucharest

Russia

Liden & Denz Language Centre, Moscow

Liden & Denz Language Centre, St Petersburg

Saudi Arabia

English Language Institute, Princess Nourah Bint Abdulrahman University

Yanbu English Language Institute, Royal Commission Colleges and Institutes

King Faisal Air Academy

Serbia

Tom & Emma School of English

Slovakia

The Bridge School

South Africa

EC English Cape Town

EF International Language Campuses Cape Town

Good Hope Studies

South Korea

EF International Language Campuses

Spain

British Institute of Seville

EF Centro Internacional de Idiomas, Malaga

EF Centro Internacional de Idiomas, Barcelona

Hispania, escuela de español

O'Clock Idiomas

International House Madrid

Lacunza, International House San Sebastian

Malaca Instituto

Oxford House (Oxford TEFL SL)

Switzerland

ALPADIA Montreux

Alpha Sprachwelt

Bell Switzerland SA

LSI Switzerland AG

Turkey

Acibadem MAA University, Foreign Languages
Department Preparatory English Programme

Adana Gundogdu College

Bursa Technical University, SFL

Bursa Uludag University

Fatih Sultan Mehmet Vakif University, Foreign
Languages Department

Isik University School of Foreign Languages

Karabuk University, School of Languages

Ozyegin University School of Languages

MEF University School of Foreign Languages

Private Sinav Schools-Ankara

TED Antalya Koleji, Foreign Languages
Department

Terakki Foundation School

Sabanci University School of Languages

Yuce Schools

Ukraine

NOVAMOVA International Language School

United Arab Emirates

Eton Institute (Dubai & Abu Dhabi)

United Kingdom

Centre of English Studies Leeds

Centre of English Studies Wimbledon

Centre of English Studies Worthing

EF International Language Campuses
Cambridge

International House London

International House Newcastle

NILE Norwich Institute for Language
Education

Torquay International School

Associate Members

Austria

CEBS Center fur berufsbezogene Sprachen

Germany

g.a.s.t. TestDaF-Institut

Goethe Institut HQ

telc GmbH

Greece

QLS Panhellenic Association of Accredited
Quality Language Schools

Ireland

Quality & Qualifications Ireland

Marketing English in Ireland

Italy

AISLi, the Italian Association of Quality
Language Schools

ASILS, Association of Schools of Italian as a
Second Language

Netherlands

Educational Testing Service Global BV

Portugal

Camoes Instituto da Cooperacao e da Lingua

Romania

Romanian Association for Quality Language
Services (QUEST)

Serbia

Association of Language Schools of Serbia
(YALS)

Slovakia

TrackTest

Spain

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

Instituto Cervantes

FEDELE

Sweden

The Swedish Association of Accredited Language Training providers

Switzerland

Avallain AG

United Kingdom

British Council

Cambridge Assessment English

Euroexam International

LanguageCert ESOL Qualifications

Macmillan Education

Oxford University Press

Pearson Education

Trinity College London

United States

Avant Assessment

Global Seal of Biliteracy

Worldwide

Altissia

International House World Organisation

Project Partners**Italy**

CVCL Università per Stranieri di Perugia

INTRODUCTION

The members of the board of trustees, who are the directors of the company (“the association”) for the purposes of UK company law and trustees for the purposes of UK charity law, present their statutory annual report which includes the information set out on pages 1 to 6 and the financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 31 to 35 and comply with the Charities Act 2011, the Companies Act 2006, the association’s Articles of Association, applicable laws and the requirements of the revised Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, effective from 1 January 2015.

The association is a public benefit entity. All the activities are charitable; the objectives of the association are the advancement of education for the public benefit, in particular to improve the provision and quality of language education and cultural understanding for students of languages and cultures by:

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

As a not-for-profit association there are no shareholders to fund and the financial surplus is available to finance future developments.

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



The Eaquals Board of Trustees at the Annual Conference in Venice, Italy (April 2022)

L-R: Susanna Dammann, Chris Moore, Chris Farrell, Thom Kiddle, Nergis Uyan, Julie Wallis, Giorgio Iemmolo

INSPECTION & ACCREDITATION

Eaquals Accreditation

Accreditation by Eaquals is the primary way in which language education institutions can demonstrate compliance with high international standards. Eaquals Membership is awarded after a rigorous inspection based on transparent criteria, and a re-inspection is held every four years. The process is designed to assist language centres to attain and maintain quality standards, and independent consultancy advice is provided where required.

The Inspection Scheme is regularly reviewed to ensure it is fit for purpose. In 2020 Version 7.2 of the Scheme was launched. In response to an increased interest in Eaquals accreditation from Higher Education institutions, Eaquals developed a new scheme for this sector which was successfully piloted at the end of 2020. To address the needs of the growing sector of online language education, in 2021 Eaquals developed a Scheme to accredit Online Providers. This suite of these 3 inspection schemes makes up the complete Eaquals Accreditation & Inspection Scheme as follows:

Eaquals Inspection Scheme Version 7.2 is aimed at:

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

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

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

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

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

Section A | Institutional Management and Governance

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

Section B | Academic Management

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

Section C | Student Services

9. Student Services

Section D | Staff

10. Staff Profile and Development
11. Staff Employment Terms

Section E | Learning Environment and Facilities

12. Learning Environment

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

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

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

Eaquals Inspectorate

The Inspectorate has a high professional profile. Eaquals inspectors are themselves language education professionals with considerable managerial and international experience covering a wide range of markets and languages. Inspectors are appointed for the period of two years upon successful completion of the training programme. They must demonstrate a good knowledge of the Eaquals Inspection Scheme together with the capacity to objectively evaluate a language Centre's performance against the Quality Standards. They develop and maintain their expertise through regular professional development and standardisation sessions. Re-appointment is subject to adherence to the Code of Conduct for Eaquals Inspectors, feedback from language centres and co-inspectors, and attendance of at least one face-to-face Continuous Professional Development session every two years; this may be replaced in any one year by on-line standardisation tasks. The inspectors carry out both initial inspections and re-inspections. The current team of inspectors comprises 55 inspectors; 38 are freelance inspectors and 17 are employed by accredited members.



Members of the Eaquals Inspectorate.

Eaquals Accreditation Panel

Under the guidance of the Director of Accreditation, Training and Consultancy, the Accreditation Panel of 8 senior inspectors ensures that Eaquals' quality standards are consistently applied. It moderates all

inspection reports, decides the outcome of each inspection, and oversees the development of the inspection scheme. Panel members are appointed by the Board of Trustees.



Sarah Aitken



Ute Arnold



John Haagenzen



Ela Jarosz



Galya Mateva



Sue Sheerin



Angela Signorastri



Justin Vollmer

Eaquals Accreditation Panel, 2022

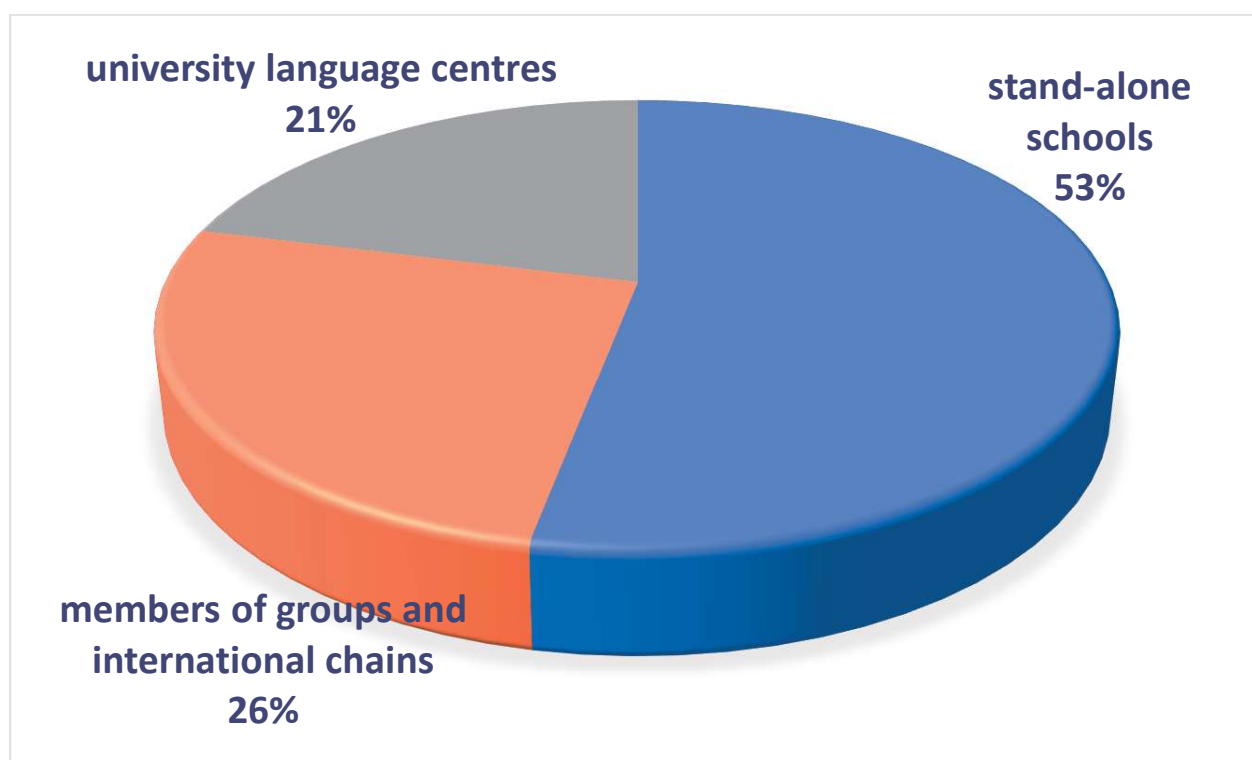
MEMBERSHIP

Accredited Members

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

As of 31 December 2022, there are 125 accredited members teaching 25 languages in 37 countries on 3 continents.

- 67 are single schools
- 33 LECs belong to international chains and groups of schools
- 25 are university centres



Associate Members & Project Partners

Eaquals has, as of 31 December 2022, 31 Associate Members based in 17 countries. Our Associate Members bring a wealth of professional expertise to the Eaquals network and provide invaluable support for many of our educational projects. They comprise a diverse group of influential organisations involved in language education. They range from national associations of language education providers to national public-sector bodies responsible for promoting language and culture e.g., Instituto Cervantes, language examination providers, publishers of learning materials and a French government institution for language study and research.

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



Eaquals also has a number of individual members (68 in 2022). These are primarily freelance inspectors and other individuals who are active in the language education field, but not employed by a member institution, and who wish to contribute to Eaquals' mission and projects. Individual members do not have voting rights.

CONFERENCES & EVENTS

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

In running these conferences and training events, Eaquals continues to endorse the principles of Language Learning for European Citizenship formulated by the Council of Europe:

- To increase mutual knowledge and understanding among all European people;
- To increase the quantity and quality of international cooperation;
- To combat prejudice and intolerance towards people of different languages and cultures.

The Eaquals International Annual Conference, 2022

The Eaquals Annual Conference 2022 took place in Mestre, Venice, Italy from the 28th-30th April 2022 and was well attended by both members and non-members from within the international education sector.



Attendees at the 2022 Annual Conference



Attendees at the 2022 Annual Conference

Attendees were welcomed to the conference by Eaquals Executive Director, Lou McLaughlin, and the conference was officially opened by Eaquals Chair, Thom Kiddle, who reflected on the journey we had been on throughout the last 18 months and our full return to face-to-face events.



Thom Kiddle, Eaquals Chair



Lou McLaughlin, Eaquals Executive Director

Eaquals also announced the recipient of the 2022 Eaquals Teacher Award, Dalia Fakash. Although Dalia was unable to attend the conference in person, she recorded a message for all of those in attendance talking of her background in language teaching, her journey to her present position and her pride in being chosen as the winner of the 2022 award. The recipient of the Eaquals Scholarship Award 2022, Miranda Karjagdiu, was in attendance and received her certificate during the opening.



Eaquals 2022 Teacher Award Recipient, Dalia Fakash

Three days of innovative presentations, workshops and discussions included a full day Management Training Workshop, delivered by Ania Kolbuszewska, on “The Eaquals Academic Management Competences Framework – practical applications” which had been launched at the previous conference. The opening plenary, delivered by Professor Steve Walsh, on “SETTVEO: Evidence based reflection and teacher development” was well-received by attendees. Gisella Lange opened the second day with her plenary “A CLIL/EMILE Journey in the World” where we looked at successful implementation of CLIL programmes around the world. Closing the three-day event was Professor Waldemar Martyniuk with his wonderful plenary on “Language, Linguaging, Plurilinguaging: considerations on the nature of language, language learning, and language teaching” providing us with many astute observations on the nature of language learning from the world around us and particularly from our sector.

After a relaxing boat ride, the conference gala dinner took place at Salone del Ridotto, in Venice - an ideal location for an evening of feasting and, of course, networking.



Attendees at the Eaquals Gala Dinner 2022



Attendees at the Eaquals Gala Dinner 2022

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

“We were delighted to once again have a high number of attendees at the conference, reflecting the re-opening of travel within the international education sector. The mood was definitely one of positivity, hope and moving forward sustainably which was echoed by the focus on continued quality of delivery alongside well-being for students, staff and all working within language education”.

The next Eaquals annual international conference will be held in Tallinn, Estonia on 27-29th April 2023.

Eaquals Online 2022

Eaquals Online welcomed participants to the online training sessions which ran over two days on 21st-22nd October 2022.

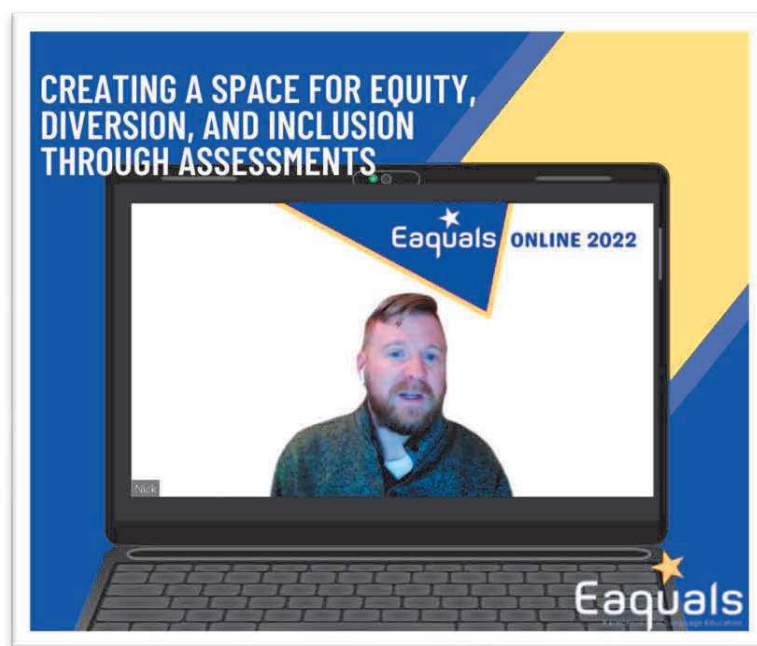


The event was officially opened by Eaquals Executive Director, Lou McLaughlin, and Eaquals Chair, Thom Kiddle, who highlighted the main themes of the event and reflected on ongoing developments in the sector.

The programme for Eaquals Online focused on providing input, support, training, discussion options and case studies around strands that are of great relevance: EDI in language education, Wellbeing in the workplace and the Future of Online Learning. The sessions were linked together so that each provided an overview of the theory and worked through this to the more practical and experiential reports from Eaquals members by means of their shared experiences and panel discussions.

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

During the opening plenary, Ania Kolbuszewska looked at *“Preventing conflict in remote working settings”* and this explored the most effective actions which can help prevent or manage conflict successfully. Chloe Packeman-Schiavone’s plenary on the second day discussed *“Differentiation as a path to inclusion”* where she focused on facilitating learning for all through the development of an inclusive classroom.



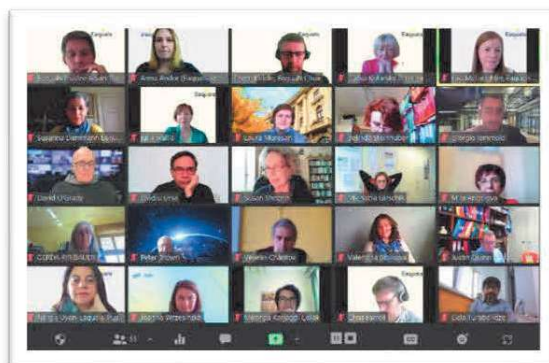
Nick Gossett, Avant Assessment (Eaquals Associate Member) was one of the presenters at Eaquals Online 2022

All of the sessions over both days provided valuable information and shared personal experiences. Our panel discussions at the end of the second day were especially well received as they provided insights from managers, from teachers and also from students. The teachers session focused on the issues from the face-to-face and the online classroom in relation to wellbeing, EDI and online learning and the managers discussed how to actually manage wellbeing and EDI in the workplace. Sharing with colleagues in this way allowed us to reinforce the support felt within the network and #eaqualsfamily.

Eaquals AGM & EGM 2022

The Eaquals 2022 online AGM took place on 14th April 2022 and welcomed Giorgio Iemmolo as incoming Trustee for the first time and thanked Beata Schmid who stepped down from her role as Trustee after two full terms.

Executive Director, Lou McLaughlin, provided an overview of the projects and developments over the last 12 months which included updates on frameworks e.g., complete suite of 3 frameworks, updated policy documents (Code of Governance, EDI Policy) and projects e.g., Council of Europe Survey, and the Eaquals 2022 Webinar Series as well as the newer Eaquals Plurilingual Webinar Series.



Eaquals Trustees, Staff and Members at the 2022 online AGM.

Eaquals also held an online EGM (Extraordinary General Meeting) on 3rd November 2022. This later EGM provided Trustees and members an additional amount of time in the year to see the continued effect of the pandemic before taking a decision and vote regarding membership fees for the following year.

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

EAQUALS DEVELOPMENT & PROJECTS

Eaquals Webinar & Plurilingual Webinar Series 2022

The webinar series for 2022 provided a wide range of topics which were of relevance for teachers and teacher trainers as well as those involved in academic management.

WEBINAR SERIES 2022		
Tuesday 18th, January 10.00 – 11.00 (GMT)	Visible learning: Putting teachers at the centre of their development	Gillian Davidson & David Byrne
Tuesday 15th, February 10.00 – 11.00 (GMT)	Validating professional development: Recognizing competency-based professional development through micro-credentials and digital badges	Donald Staub
Tuesday 15th, March 10.00 – 11.00 (GMT)	Using authentic video in language teaching and learning – why, what and how?	Thom Kiddle & Elena Deleyto La Cruz
Tuesday 12th, April 10.00 – 11.00 (GMT)	Quality Hybrid Language Teaching	Robert Hanley
Monday 16th, May 10.00 – 11.00 (GMT)	21st century skills and the climate crisis – encouraging student engagement.	Christopher Graham
Tuesday 14th, June 10.00 – 11.00 (GMT)	Speaking Beyond the Classroom: A case study in speaking portfolios	Nadine Early
Tuesday 21st, June 10.00 – 11.00 (GMT)	Resources to support writing for academic purposes	Arum Perwitasari & Joanna Wrzesinska
Tuesday 12th, July 10.00 – 11.00 (GMT)	Academic Integrity: issues, challenges and considerations for an online world	Sue Hackett
Tuesday 20th, September 10.00 – 11.00 (GMT)	Teaching Students How to Make Stress Work For Them	Kassandra Robertson
Tuesday 11th, October 10.00 – 11.00 (GMT)	Improved well-being: A catalyst for the move from 'self' to 'team' and 'organization'	Ozlem Baykan
Monday 14th, November 10.00 – 11.00 (GMT)	How to Maximize students' Speaking Opportunities in Online Classes	Dalia Ashraf
Tuesday 13th, December 10.00 – 11.00 (GMT)	Methods and Strategies for teaching Visual Representation	Sonali Bhattacharyya

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

In addition to the standard webinar series, Eaquals also launched their Plurilingual Webinar Series for 2022 which delivered webinars in Spanish, French and Italian. These webinars were also recorded and available to members in their area of the Eaquals website.

EAQUALS PLURILINGUAL WEBINAR SERIES 2022

24.01.2022 10.00 – 11.00 (GMT)	Mejorando la interacción entre estudiantes en lecciones híbridas	Robert Martínez 
9.02.2022 15.00 – 16.00 (GMT)	Applicare la metodologia Dogue all'italiano – idee pratiche	Giulia Brazzale 
22.02.2022 10.00 – 11.00 (GMT)	El éxito está en la actitud: El Método Hispania	Vicky Sanahuja 
11.03.2022 14.00 – 15.00 (GMT)	Il était une fois un conte qui... voyageait	Katia Ioannidou Natacha Madentzoglou 
24.03.2022 14.00 – 15.00 (GMT)	Insegnare italiano online in contesti L2 e L3: percorsi di formazione, idee, suggerimenti e attività.	Maria Lombardi 
10.05.2022 10.00 – 11.00 (GMT)	La participación de los estudiantes mediante el uso de MIRO y GENIAL-LY	Ervin Ostos 
24.05.2022 10.00 – 11.00 (GMT)	L'importance des stratégies d'apprentissage dans les cours de langue	Florence Michelet 
7.06.2022 10.00 – 11.00 (GMT)	Migliorando l'interazione fra gli studenti nelle aule ibride (presenziale ed on-line)	Robert Martínez 
4.10.2022 14.00 – 15.00 (GMT)	L'utilisation en ligne de ressources authentiques pour tous les niveaux.	Florence Michelet 

Academic Management Competences Framework Project

Eaquals launched the Academic Management Competences Framework at the annual conference in Belfast in October 2021 and delivered presentations and training sessions on this throughout 2022 e.g., Lou McLaughlin, Eaquals Executive Director, presented on the uses of the framework at the IATEFL Annual Conference in Belfast in May 2022 as well as at the AISLi Dos Days in September 2022. The framework and supporting excel tools can be downloaded from the Eaquals website.

Eaquals Resource Development Project: *Seminar materials*

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

MEMBER	Seminar title
CES	Teaching vocabulary (aiding memory and recall)
St Giles	Making sense of the phonemic chart
IH Dublin	Different ways of managing feedback
NILE	Tracking Progress
Jo Watson	Expanding from the coursebook
Jo Watson	Lesson Planning

St Giles	Targeting fossilised errors
ACE English, Malta	Mobile Learning in ELT
Good Hope Studies	Developing Speaking Skills
EF Barcelona	El uso de la L1
IH San Sebastian	Teaching Young Learners
The London School	Let me CLIL you a story
The London School	Joined Up Speaking and Listening

Eaquals Consultancy & Training

Eaquals continued to provide external consultancy throughout 2022 which was overseen by Director of Accreditation, Training & Consultancy. These included quality assurance audits, syllabi review and CEFR alignment in course design and assessment among others. We delivered these consultancy projects for institutions including University of the West Indies and Ben-Gurion University of the Negev.

Eaquals Accreditation Scheme for Online Providers

In December 2022, Eaquals was delighted to begin piloting the Inspection Scheme for Online Providers which accredits language centres offering online language training programmes delivered synchronously, asynchronously, or both. This had been launched at the end of 2021.

Erasmus+ Projects Summary Report

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

Eaquals Member Event Fund

Throughout 2022 Eaquals offered financial support to a number of members who were running events and training programmes at local, regional and national levels. The recipients of the funding for 2022 were as follows:

Institution	Membership	Location
GLS Sprachenzentrum IH Berlin	Accredited	Germany
QUEST The Romanian Association for Quality Language Services	Associate	Romania
YALS Association of Language Schools Serbia	Associate	Serbia
Özyegin University	Accredited	Turkey
ASR The Swedish Association of Accredited Language Training Providers	Associate	Sweden

PARTNERSHIPS

Partnerships & Agreements

AQUEDUTO | Association for Quality Education and Training Online

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

The Council of Europe

Eaquals has participatory status as an INGO (International Non-Governmental Organisation) with the Council of Europe to advise on language education issues and has worked closely with its Language Policy Unit on developments related to the *Common European Framework of Reference for Languages: Learning, Teaching, Assessment (CEFR)*, the *European Language Portfolio (ELP)*, and language provision for adult migrants. Members of Eaquals also worked under Council of Europe auspices on the preparation of CEFR user guides.

ALTE | The Association of Language Testers in Europe

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

BAC | The British Accreditation Council

The BAC has been accrediting independent further and higher education institutions for over 30 years and has considerable expertise in setting standards for educational disciplines other than languages. The BAC (<http://www.the-bac.org/>) and Eaquals have signed a Memorandum of Cooperation, acknowledging our shared interest and mission in enhancing quality in international education services.

BALEAP | British Association for Lecturers in English for Academic Purposes

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

BEBC | Bournemouth English Book Centre

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

ENQA | European Association for Quality Assurance in Higher Education

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

European Confederation of Language Centres in Higher Education (CercleS)

Eaquals has a Memorandum of Cooperation with CercleS, the European Confederation of Language Centres in Higher Education, with a view to exploring areas of common interest and to support language learning in the university sector, especially with regard to quality assurance and providing practical support for academic managers. CercleS (www.cercles.org) aims to support language centres in European establishments of higher education; to promote research in foreign language learning at international level and to encourage international and interdisciplinary cooperation between language centres in order to enable them to co-ordinate the pursuit of their objectives.

Green Standard Schools (GSS)

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

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

The ECML aims to be a centre to promote quality language education in Europe. Eaqals is a co-founder and member of ECML's Professional Network Forum and advises on matters related to language education in general and quality assurance in particular. It is also a co-signatory to the Graz Declaration (2010). Eaqals inspectors and member representatives have played a key role in ECML projects.

The International Organisation for Standardisation (ISO)

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

Japan Association for Management of Training and Education (JAMOTE)

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

Instytut Baden Edukacyjnych | The Polish Ministry of Education

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

International House World Organisation (IHWO)

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

LanguageCert

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

Macmillan

Eaqals and Macmillan announced that they had signed an MoU in April 2019 with both keen to work jointly in raising awareness with regard to accreditation and quality assurance, areas that are of importance to all Associate Members.

Skills for English (PSI)

Eaqals and PSI signed an MOC at the annual conference in Venice in April 2022 with both parties looking forward to furthering collaboration in areas that are of interest for Eaqals members.

EAQUALS PARTICIPATION IN THE WIDER COMMUNITY

Events with Eaqals participation in 2022

In order to promote Eaqals, our members and our wider quality ethos, Eaqals was represented at the events listed below, some of which was delivered online:

Date	Event	Attended by
January 2022	41 st Thailand TESOL Conference (Online).	Lou McLaughlin
January 2022	Joint GAELA-FELCA Meeting (Online).	Lou McLaughlin
February 2022	Annual CAM TESOL Conference (Online).	Lou McLaughlin
February 2022	ECML Workshop: Developing Teacher Competences Through Pluralistic Approaches.	Miranda Karjagdiu
March 2022	BETT Fair, London.	Lou McLaughlin
May 2022	IATEFL Annual Conference, Belfast.	Lou McLaughlin
September 2022	GAELA AGM & Meeting, London.	Lou McLaughlin
September 2022	AISLi Dos Days, Italy.	Lou McLaughlin
November 2022	QAAFL Conference (Quality Assurance & Accreditation in Foreign Language Education), Izmir, Turkey.	Lou McLaughlin
December 2022	ECML Colloquium: "The future of language education in the light of Covid – lessons learned and ways forward" (Online).	Peter Brown Lou McLaughlin
December 2022	PNF (Professional Network Forum) Annual Meeting (Graz, Austria & Online).	Peter Brown



Eaqals Executive Director, GAELA AGM, 2022



Eaqals Executive Director, AISLi DOS Days, 2022

Eaqals supporting Ukranian Refugees

In response to the war in Ukraine, Eaqals invited members to share their initiatives via the Eaqals website so that all resources were available within the network. Eaqals Accredited Member, EF, designed an app which Eaqals was able to share within the membership. In addition, Eaqals promoted the dedicated webpage which was launched by the ECML with guidance and resources for all those supporting the (linguistic) integration of refugees from Ukraine, both into school systems and into the workplace. The statement from the Eaqals Board of Trustees on the Russian invasion of Ukraine was made available on the Eaqals website.

REPORT ON STRATEGY

Throughout 2022, Eaquals continued to work to achieve its objectives which were in line with the Eaquals Strategy Document 2020-2025 which is freely available on the Eaquals website.

Eaquals Mission

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

Eaquals' Aims

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

Eaquals' Values

- To service the interests of language learners worldwide
- To promote the teaching and learning of all languages and cultures
- To encourage personal and professional development
- To foster international cooperation and understanding
- To uphold openness and transparency
- To support fair dealing and professional service
-

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

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

1 | Growing the Eaquals Membership

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

2 | Developing the services offered to Eaquals members

As is evident from the accreditation process, Eaquals academic expertise is the element members value most highly. Eaquals currently offers three accreditation schemes – Eaquals Accreditation Scheme version 7.2, the Eaquals Accreditation Scheme for Higher Education Institutions and the Eaquals Accreditation Scheme for Online Providers.

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

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

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

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

4 | Expanding the Eaqals global consultancy offer

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

5 | Thought Leadership & Leading by example

We will ensure that our skills and expertise in language education is prominent in all our communications to ensure that we are effectively positioned to play a leading role in development of educational policy and practice in the areas of:

- accreditation and inspection
- mentoring and supporting language education institutions
- implementation of the CEFR
- curriculum design, language assessment, and staff development across educational institutions
- plurilingualism
- online and blended teaching and learning

We will continue to make the issues of sustainability, risk assessment and other responsible management practices such as transparent and inclusive HR policies and customer-focused service central to our mission and practice, and strive to lead by example in these areas.

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 2022

- The continued promotion of high standards by providing practical professional support to Eaqals members through online resources, member meetings, networking, and general opportunities for input into best practice.
- The continued growth of the association by increasing the number of associate members.
- The development of Eaqals' external consultancy and training services in specific areas of expertise.
- The delivery of the Eaqals Webinar Series 2022 on a range of themes, including academic topics, which provided additional benefits to members and the wider international community.
- The introduction of the Eaqals Plurilingual Webinar Series 2022 which delivered webinars in Spanish, French and Italian.
- The successful running of the Eaqals Online 2022 event for both members and non-members.
- The continued development of the Eaqals website reorganisation and updating of resources, adding further interactive material and including further sign-up options.
- The continued development of communications about Eaqals activities and services to members, potential members and stakeholders by extensive use of online and social media channels and running biannual campaigns to engage members. This has allowed us to strengthen our own links to members and has also helped to strengthen our membership networks as well as aiding in the running of the social media campaigns.

- The continuation of individual member meetings as well as country-level meetings to engage with members and ensure that their views were taken into account in relation to forward planning around events, resources etc.
- The addition of policy documents and Eaquals Guarantees on the Eaquals website in additional languages: Spanish, Italian, Russian, French, German, Japanese, Czech, Romanian and Polish.
- The maintenance and development of the Eaquals Monthly Newsletter. This has continued to provide a summary of monthly developments within Eaquals e.g., where we have been, new members, new agreements etc.

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

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

Reserves

The association's reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2022 the reserves stood at €304,016. In 2021 this stood at €443,212. The association pursues a policy of maintaining the reserves at least to the level of 6 months' expenditure in order to support ongoing activities.

The trustees maintain a planned level of cash, taking account of our charitable purpose, operational and financial risks and seasonal fluctuations, and cash which may be needed for future developments.

Risk management

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

The trustees have considered the issues raised in *Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009* issued by the UK Financial Reporting Council. The trustees have reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment and have drawn up detailed financial projections. At the 2021 EGM, members voted to maintain the previously reduced membership fee rates in place for 2021 (25% reduction on 2020 fees) and to maintain the option of a quarterly payment scheme if required. This was to ensure the maintenance of membership numbers and income through annual fee. In addition, the association continued with reduced costs during 2021 in the form of resource reduction. These measures, along with reduced inspection costs due to travel restrictions provided the association with a surplus of €16,820 at 2021 year end. The trustees are satisfied that the association is a going concern.

STRUCTURE & GOVERNANCE

Voting Members

The association is governed by its Articles of Association and also by its Membership Rules.

Eaquals is ultimately controlled by its voting members who elect trustees at the annual general meeting and also determine any changes to the Articles. There are two types of voting members: accredited members and associate members. All members are expected to participate, particularly in the annual conferences and general meetings.

Accredited members are language education centres which have reached the necessary quality standards as determined through the regular inspection process. As at 31 December 2022 there were 125 accredited members as listed on pages 3-5 of the report.

Associate members are other organisations involved in the promotion of language teaching but not offering direct teaching themselves. Admission as an associate member requires nomination by the associate membership

committee and approval by the trustees. As at 31 December 2022 there were 31 associate members as listed on pages 5-6.

Board of Trustees

There must be at least 5 but no more than 11 trustees elected by the voting members for terms of up to three years, including the Chair and Treasurer. In addition, the trustees may co-opt up to 4 additional members. There is no restriction on who may be elected as a trustee. The board of trustees met five times in 2022, one face-to-face meeting and four online meetings.

Julian Flitter of Goodman Jones LLP was reappointed in 2022 as the independent examiner for Eaquals.

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

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the association will continue to operate.

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

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

In so far as each of the trustees is aware:

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

The trustees report including the report on strategy on pages 19 to 20 was approved by the trustees on 27 March 2022 and signed on their behalf by:



Thom Kiddle,

Eaquals Chair

INDEPENDENT EXAMINER'S REPORT

For the Year Ended 31 December 2022

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

I report to the association Trustees on my examination of the accounts of the association for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Signed:



Dated: 28.03.2023

Julian Flitter FCA

Goodman Jones LLP

29/30 Fitzroy Square
London
W1T 6LQ

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

Year Ended 31st December 2022

	2022	2021
	€	€
Income from charitable activities		
Membership fees	244,974	231,813
Conferences and other member services	105,416	104,624
Consultancy and other income	68,366	51,525
Total income from charitable activities	418,756	387,962
Charitable expenditure		
Inspection costs	(189,144)	(108,718)
Conferences and other member services	(142,050)	(93,879)
Consultancy costs	(29,576)	(5,400)
Marketing, website and development	(32,717)	(20,249)
Support costs		
- Governance: trustee and committee meeting costs	(6,754)	(5,054)
- Governance: independent examiner's costs	(5,089)	(4,313)
- Other support costs	(152,623)	(133,529)
Total charitable expenditure	(557,953)	(371,142)
Net income and net movement in funds for the year	(139,197)	16,820
Reconciliation of funds		
Funds brought forward	443,213	426,392
Funds carried forward	304,016	443,213

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

All charitable activities relate to unrestricted funds.

The notes on pages 31 to 35 form part of these financial statements.

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	2022	2021
	€	€
Current assets		
Debtors		
- Trade debtors	28,054	9,604
- Prepayments	22,582	62,940
Cash at bank and in hand	342,669	415,864
	393,305	488,408
Current liabilities		
Creditors: amounts falling due within one year		
- Trade creditors	(20,547)	(20,327)
- Accruals and income received in advance	(68,742)	(24,868)
	(89,289)	(45,195)
Net assets	304,016	443,212
Total funds: all general fund (unrestricted)	304,016	443,212

The notes on pages 31 to 35 form part of these financial statements.

The association (the charitable company) is registered as a company in England and Wales (registration number 7727406) and as a charity in England and Wales (registration number 1143547) and is entitled to exemption from audit under Section 477 of the UK Companies Act 2006 for the year ended 31 December 2022. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2022 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 27 March 2022 and were signed on its behalf by:

Adam Donoghue, Treasurer



CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	€	€
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	(73,194)	(28,523)
Change in cash in the year	(73,194)	(28,523)
Cash brought forward	415,864	444,387
Cash carried forward	342,670	415,864

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2022

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

	2022	2021
	€	€
Net income for the year		
(per Statement of Financial Activities)	(139,197)	13,912
Adjustment for:		
Decrease /(increase) in debtors	21,909	31,816
(Decrease)/ increase in creditors	44,094	(74,251)
Net cash provided by (used in) operating activities	(73,194)	(28,523)

2 Accounting policies

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2022

2 Accounting policies (continued)

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

Basis of financial statements

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

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

The trustees have considered the issues raised in *Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009* issued by the UK Financial Reporting Council. The trustees have reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment and have drawn up detailed financial projections. The trustees are satisfied that the association is a going concern.

Fund accounting

The general fund represents unrestricted funds and is available for use at the discretion of the trustees in furtherance of the charitable objectives of the association.

Income and deferred income

Charitable income for the general fund comprises membership fees, income from conferences and other member services, additional inspections, and consultancy, and is accounted for on the accruals basis.

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

Expenditure

Charitable activities result in expenditure related to the direct furtherance of the association's charitable objectives. Expenditure from the general fund is accounted for on the accruals basis.

Support costs including governance costs are charged directly to the association's charitable activities.

Currency exchange

The association accounts in euros as this is the functional currency of the association. Monetary assets and liabilities denominated in other currencies are translated into euros at the rate of exchange ruling at the balance sheet date. Transactions in other currencies are recorded using the rate of exchange ruling at the date of the transaction. Exchange gains and losses arising on transactions in the year are recognised in the statement of financial activities.

Operating leases

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

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2022

2 Accounting policies (continued)

Debtors

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

Cash at bank and in hand

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

Liabilities and provisions

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

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

Taxation

The association is a registered charity in England and Wales. It is not liable to income tax or corporation tax on income derived from its charitable activities.

As an educational body the association is exempt from charging value added tax (VAT) on its services. Where appropriate, expenditure is inclusive of irrecoverable VAT.

Financial instruments

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

Going Concern

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

3 Trustee remuneration

The trustees neither received nor waived any remuneration during the year in relation to their duties as trustees. As permitted by the Articles of Association, Julie Wallis was remunerated in 2022 for non-trustee work carried out: €3,525 (2021: €1,500) as an inspector, Susanna Dammann was remunerated €3,200 (2021: €1,200) as an inspector and €1,250 for LAPP Project Lead, and Nergis Uyan was remunerated €2,650 (2021: €3,200) as an inspector.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2022

7 trustees were reimbursed travelling expenses of €7,734 during the year in relation to their duties as trustees (2021: 5 trustees were reimbursed €3,406). In addition, 3 trustees were reimbursed €1,797 for travelling expenses relating to inspections (2021: 3 trustee was reimbursed €597).

4 Remuneration paid to key management personnel

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

The following trustees are considered to be key management personnel: Thom Kiddle (Chair) and Adam Donoghue (Treasurer). None of these received any remuneration in 2022 or 2021.

Two staff members are key management personnel. In 2022 they were paid €110,734 in total, plus €7,277 social security contributions (2021: 2 staff were paid €110,734 in total, plus €7,277 social security contributions).

5 Staff costs

	2022	2021
	€	€
Salaries and fees	152,649	151,637
Social security costs	7,946	7,277
Total staff costs	160,595	158,915
Average number of staff (full time equivalent)	4.3	4.0

There were no employees paid more than £60,000 (€70,000) in either 2022 or 2021.

6 Deferred income

	€
Balance included in current liabilities at 31 December 2021	20,555
Released to income in 2022	(20,555)
Income received in 2022 relating to activities in 2023	63,653
Balance included in current liabilities at 31 December 2022	63,653

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

7 Lease obligation

The association leases an administrative office in Budapest, Hungary. There is a lease expiring on 30 June 2023, with a commitment at 31 December 2022 of €2,280 (2021: €2,280).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2022

8 Related party transactions

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2022 or 2021 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 156 members as at 31 December 2022.

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, W1T6LQ

Email: info@eaquals.org

Eaquals is a registered charity 1143547
in England & Wales

Trustees Report and Financial Statements 2022 FINAL

Final Audit Report

2023-06-27

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By:	Anna Andor (aandor@eaquals.org)
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