

Trustees' Report & Financial Statements

Evaluation & Accreditation of Quality Language Services

2024



EAQUALS

(Evaluation & Accreditation of Quality Language Services)
A company limited by guarantee

Trustees report and financial statements
Year ended 31 December 2024

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

www.eaquals.org

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Reference Information

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	Adam Donoghue (Treasurer) Freelance (until 09.04.2024)
	Susanna Dammann Freelance (until 09.04.2024)
	Nergis Uyan Ozyegin University, Turkey (until 09.04.2024)
	Julie Wallis The London School, Italy
	Chris Moore Specialist Language Courses, England
	Giorgio Iemmolo EF International Language Centres
	Silvana Richardson BELL
	Serkan Aras Ozyegin University, Turkey (from 09.04.2024)
	Erdem Hacifazlıoğlu Macmillan Education (from 09.04.2024)
	Sarah Aitken Freelance (from 09.04.2024)
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	Ute Arnold
	Gillian Davidson
	John Haagensen
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	Justin Vollmer
Eaquals Ombudsman	Ingrid Koester
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Eaquals Membership

Accredited Members

(as at December 2024)

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
- EMU - Eastern Mediterranean University, Foreign Languages and English Preparatory School
- 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
- 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
- ISD-Freiburg - Internationales Sprachzentrum Dialogo
- Speexx

Greece

- Doukas School, The Department of Foreign Languages
- Glossomatheia Language Learning & Research Center

Ireland

- Active Language Learning
- Apollo Language Centre
- ATC Language School
- Atlas Language Centre
- Bridge Mills Galway Language Centre
- Castel International Education
- Centre of English Studies, Dublin
- Centre of English Studies, Cork
- Cork English College
- DCAS
- Dorset College
- Emerald Cultural Institute, Dublin
- Future Learning Language School (Dublin)
- Future Learning (Athlone)
- Galway Cultural Institute
- International House Dublin

Eaquals Membership

- ISI Dublin
- NED Dublin
- NED Limerick
- Rightword Language Institute
- SEDA College, Dublin
- SEDA College, Cork
- Swan Training Institute
- Your English Language School

Italy

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

Japan

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

Kuwait

- Australian University, Kuwait

Luxembourg

- PROLINGUA Language Centre

MALTA

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

Montenegro

- Oxford Centar International Language Centre

North Macedonia

- Filos LLC export import School of Foreign Languages

Poland

- Jagiellonian University, Language Centre
- Krakow University of Economics, Language Centre
- Language Centre Jagiellonian University Collegium Medicum
- Lodz University of Technology, Language Centre
- Warsaw Technology University, Foreign Language Centre

Portugal

- CIAL Centro de Linguas

Qatar

- Qatar International Academic for Security Studies Language School

Romania

- Britanica Learning Centre
- International House Bucharest

Saudi Arabia

- English Language Institute, Princess Nourah Bint Abdulrahman University
- 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

Switzerland

- ALPADIA Montreux
- Bell Switzerland SA
- LSI Switzerland AG

Turkey

- Acibadem MAA University, Foreign Languages Department Preparatory English Programme
- Adana Gundogdu College
- Bilkent University English Language Preparatory Program
- Bogazici University
- Bursa Technical University, SFL
- Bursa Uludag University
- Fatih Sultan Mehmet Vakif University, Foreign Languages Department
- Gazi University College of Foreign Languages, Department of Basic Languages
- Isik University School of Foreign Languages
- MEF University School of Foreign Languages
- Ozyegin University School of Languages
- Piri Reis University
- Private Sinav Schools-Ankara
- Sabanci University School of Languages
- Sivas Cumhuriyet University, School of Foreign Languages
- TED Antalya Koleji, Foreign Languages Department
- Terakki Foundation School
- Üsküdar University, Foreign Languages Coordinatorship
- 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
- International House - Torquay International School
- International House London
- International House Newcastle
- NILE Norwich Institute for Language Education

Associate Members

Austria

- CEBS Center für berufsbezogene Sprachen

Bulgaria

- OPTIMA Bulgaria

Germany

- g.a.s.t. TestDaF-Institut
- Goethe Institut HQ
- telc GmbH

Greece

- QLS Panhellenic Association of Accredited Quality Language Schools

Ireland

- Quality & Qualifications Ireland
- English Education Ireland

Italy

- AISLi, the Italian Association of Quality Language Schools

Netherlands

- Educational Testing Service Global BV

Eaquals Membership

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

- Instituto Cervantes
- FEDELE

Sweden

- The Swedish Association of Accredited Language Training providers

Switzerland

- Avallain AG

Turkey

- Plused Egitim Bilisim Danismanlik Hizmetleri San VE TIC Ltd Sti

United Kingdom

- British Council
- Cambridge Assessment English
- Euroexam International
- LanguageCert ESOL Qualifications
- Macmillan Education
- NOCN
- Oxford University Press
- Pearson Education
- Trinity College London
- United States
- Avant Assessment
- Global Seal of Bilingualism
- Language Testing International - LTI

Worldwide

- Altissia
- International House World Organisation

Project Partners

Italy

- CVCL Universita 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 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 29 to 33 and comply with the Charities Act 2011, the Companies Act 2006, the association’s Articles of Association, applicable laws and the requirements of the revised Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, effective from 1 January 2015.

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

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

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

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



Members of The Eaquals Board of Trustees at the Annual Conference in Lisbon, Portugal (April 2024)

L-R: Serkan Aras, Thom Kiddle, Sarah Aitken, Erdem Hacifazlioglu, Chris Moore, 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 2024 Version 7.3 of the Scheme was launched. In response to an increased interest in Eaquals accreditation from Higher Education institutions, Eaquals developed a new scheme for this sector which was successfully piloted at the end of 2020. To address the needs of the growing sector of online language education, in 2021 Eaquals developed a Scheme to accredit Online Providers. This suite of these 3 inspection schemes makes up the complete Eaquals Accreditation & Inspection Scheme as follows:

Eaquals Inspection Scheme Version 7.3 is aimed at:

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

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

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

Eaquals Inspection Scheme for Online Providers

is addressed at language centres which offer online language training programmes. delivered synchronously, asynchronously, or both. Language courses offered by Online Providers must include a significant proportion of tutor moderation and student interaction in addition to online content. The Scheme does not apply to language centres which offer face-to-face tuition in addition to online or blended courses. They are accredited under 7.3 Version of the Inspection Scheme.

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

Section A | Institutional Management and Governance

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

Section B | Academic Management

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

Section C | Student Services

9. Student Services

Section D | Staff

10. Staff Profile and Development
11. Staff Employment Terms

Section E | Learning Environment and Facilities

12. Learning Environment

The main documents comprising the Inspection Scheme Manual, the Guide for Language Centres, the Handbook for Inspectors and the Self-Assessment Handbook were amended in line with version 7.3, and a similar set of documents are in place for the Scheme for Higher Education institutions and the Scheme for Online Providers.

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

Additionally, Eaqals 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.

Eaqals Inspectorate

The Inspectorate has a high professional profile. Eaqals inspectors are themselves language education professionals with considerable managerial

and international experience covering a wide range of markets and languages. Inspectors are appointed for a period of two years upon successful completion of the training programme. They must demonstrate a good knowledge of the Eaqals 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 Eaqals Inspectors, feedback from language centres and co-inspectors, and attendance of at least one face-to-face Continuing Professional Development session every two years; this may be replaced in any one year by on-line standardisation tasks. The inspectors carry out both initial inspections and re-inspections. The current team of inspectors comprises 56 inspectors; 39 are freelance inspectors and 17 are employed by accredited members.

Eaqals Accreditation Panel

Under the guidance of the Director of Accreditation, the Accreditation Panel of 8 senior inspectors ensures that Eaqals' 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.



Mila Angelova



Ute Arnold



Gillian Davidson



John Haagenen



Sue Hackett



Emma Heyderman



Ela Jarosz



Jan Madakbas



Justin Vollmer

Eaqals Accreditation Panel, 2024

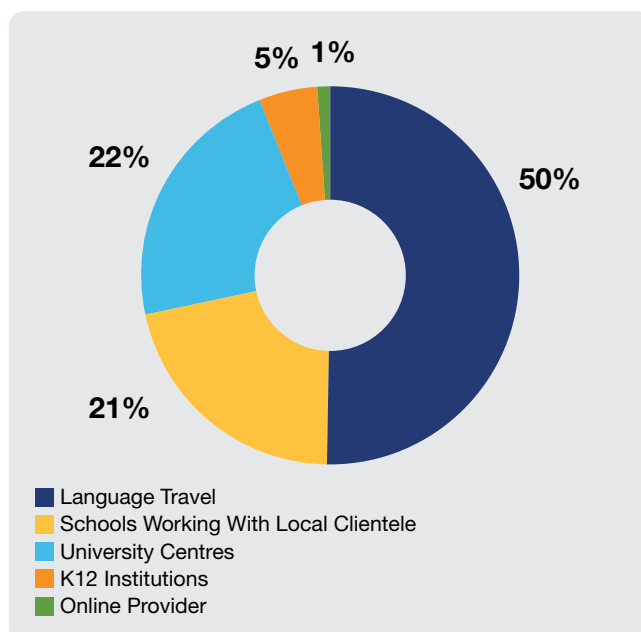
Membership

Accredited Members

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

As of 31 December 2024, there are 134 accredited members: teaching 26 languages in 36 countries on 4 continents.

- **67** intensive LECS
- **28** extensive LECS
- **7** K12 LECS: Turkey (5), Greece (1), Italy (1)
- **2** online-only language providers: Italy (1), Germany (1)
- **30** university centres: Turkey (14), Poland (5), North Cyprus (4), Saudi Arabia (3), Bosnia and Herzegovina (1), China (1), Italy (1), Kuwait (1)



Associate Members & Project Partners

Eaquals has, as of 31 December 2024, 33 Associate Members based in 18 countries. Our Associate Members bring a wealth of professional expertise to the Eaquals network and provide invaluable support for many of our educational projects. They comprise a diverse group of influential organisations involved in language education. They range from national associations of language education providers to national public-sector bodies responsible for promoting language and culture e.g., Instituto Cervantes, language examination providers, publishers of learning materials and a French government institution for language study and research.

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

Individual Members

Eaquals also has a number of individual members (75 in 2024). 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.



Eaquals Associate Members

Conferences & Events

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

In running these conferences and training events, Eaquals continues to endorse the principles of

Language Learning for European Citizenship formulated by the Council of Europe:

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

The Eaquals International Annual Conference, 2024

The Eaquals Annual Conference 2024 took place in Lisbon, Portugal from the 11th-13th April 2024 and was well attended by both members and non-members from within the international education sector. Witnessing a notable increase in attendance reminiscent of pre-COVID times, the event gathered over 270 participants from over 33 countries across 6 continents, reflecting its diverse and inclusive nature. Notably, a significant portion of attendees were first-time participants, signalling the conference's continued appeal to newcomers.



Attendees at the 2024 Annual Conference



Attendees at the 2024 Annual Conference

The conference showcased a diverse programme, spanning management training in language education and inspector training on the first day, followed by the official opening on the second day. Lou McLaughlin,

Executive Director of Eaquals, alongside Thom Kiddle, Chair of the Eaquals Board of Trustees, warmly welcomed attendees during the opening ceremony.



Eaquals 2024 Teacher Award Recipient, Mohsen Askari

Conferences & Events

A highlight of the event was the recognition of outstanding contributions within the field of language education. The Equals Teacher Award was presented to Mohsen Askari, honouring his exemplary dedication and impact in the classroom. Additionally, the conference celebrated recipients of the Equals

Scholarship, which supports institutions facing challenging business environments, unfavourable exchange rates, and local political issues. This year's deserving recipients include Serpil Öz, Mehtap Özer Isovici, Nursel Çetinkaya, Vladlena Tcherkachina, and İlkem Kayıcan Dıpcin.



Equals 2024 Scholarship Award Recipients

The themes of this year's Equals Conference were thoughtfully curated to address key areas in language education. From best practices in teaching and learning to course design, CEFR & assessment, leadership & management, CPD, and the buzz-worthy topic of AI developments in language education,

attendees were treated to a comprehensive programme. Professionals from the language industry shared valuable insights, expertise, and practical examples, equipping participants with actionable strategies to implement upon their return.



Attendees at the Equals Annual Conference 2024



Furthermore, the Language Assessment Professionalisation Programme (LAPP), developed in collaboration with ALTE was launched at the conference. This innovative course focuses on fundamental assessment principles, introducing best practices and key considerations sourced from

the European Profiling Grid (EPG) and the ALTE Principles of Good Practice 2020. Designed to be engaging, diverse, and goal-oriented, the LAPP offers participants a valuable opportunity to enhance their skills in evaluating students' language competencies.



Attendees at the Eaquals conference 2024

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

“We were absolutely thrilled to welcome so many attendees from within the industry and were delighted with the quality of the presentations delivered by both members and non-members. It really was a

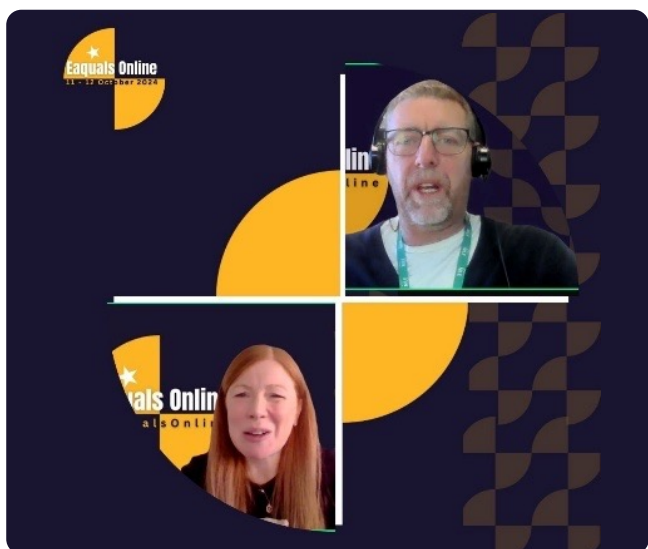
vibrant hub where best practice was shared and emerging trends such as AI were delved into in-depth showcasing the knowledge and expertise within the network.”

The next Eaquals annual international conference will be held in Malta from 27th-29th March 2025.

Conferences & Events

Eaquals Online 2024

Eaquals Online, which brought together over 315 language education professionals from across the globe, ran over two days on 11th-12th October 2024.



Held virtually over two days, the event continues to solidify its reputation as a must-attend gathering for those dedicated to advancing quality practices in language teaching. This year's theme, "Quality Practices in Language Teaching," explored the latest strategies, trends, and innovative approaches in the field.


The event opened with a warm welcome from Lou McLaughlin, Eaquals Executive Director, and Thom Kiddle, Eaquals Chair, who introduced plenary speaker Dr. Hakan Tarhan. Dr. Tarhan delivered a compelling two-part plenary talk focused on the integration of artificial intelligence (AI) in English Language Teaching (ELT).





In addition to the insightful plenary sessions, this year's event featured 30 distinguished speakers from the Eaquals network, each offering valuable knowledge and experience. The speakers shared proven strategies, case studies, and cutting-edge trends, designed to inspire participants and elevate their teaching practices. Presentations covered a diverse range of topics, including the role of emotional regulation in language learning, the use of AI and technology in the classroom, and innovative approaches to multilingualism. Sessions introduced practical tools like educational videos, humanistic approaches for teaching teenagers, and creative methods such as drama and Kamishibai storytelling to boost student engagement. Educators were encouraged to embrace student-centered teaching, incorporate life skills, promote plurilingual and intercultural education, and explore the ethical use of AI in classrooms, all while focusing on inclusivity and effective assessment practices.

Eaquals AGM 2024

The Eaquals 2024 online AGM took place on 9th April 2024. Thanks were given to Susanna Dammann, Nergis Uyan and Adam Donoghue who stepped down from the board and incoming trustees, Erdem Hacifazlioglu, Sarah Aitken and Serkan Aras, were welcomed to the Eaquals Board.



EAQUALS ANNUAL GENERAL MEETING



Executive Director, Lou McLaughlin, provided an overview of the projects and developments over the last 12 months which included

- updates on Eaquals frameworks,
- renewal of affiliate status with ENQA (European Association for Quality Assurance in Higher Education),
- Eaquals' official recognition as an accrediting body by YOKAK, the Turkish Higher Education Council,
- and the progress made in Eaquals-ALTE joint project, LAPP (Language Assessment Professionalisation Programme).

The Executive Director also welcomed the new Director of Accreditation, Angela Signorastri, who joined the team in January 2023.

Eaquals Development & Projects

Eaquals Webinar & Plurilingual Webinar Series 2024

The webinar series for 2024 provided a wide range of topics which were of relevance for teachers and teacher trainers as well as those involved in academic management. All of the webinar sessions were recorded and available to all afterwards for further viewing and to share and disseminate to colleagues.

In addition to the standard webinar series run in English, Eaquals also ran a [Plurilingual Webinar Series](#) for 2024 which delivered webinars in Spanish, French, German, and Italian. All of the webinars which were delivered were recorded and available to members in their area of the Eaquals website.

MONTH	LANGUAGE	SPEAKER	WEBINAR TITLE
JANUARY	English	Duygu Erdogan & Semih Irfaner	Accessibility through AI for differentiation
	German	Gulay Birinci	Effektives LMS-Design (Moodle)
FEBRUARY	English	Dr Gulcin Cosgun	Empowering Educators: A Roadmap to Effective Research in Teaching
	Italian	Sara Talacchia	Risvegliare la Creatività nell’Insegnamento delle Lingue: Un Viaggio Attraverso lo Storytelling
	French	Jennifer Carson	Développer les compétences du 21e siècle grâce aux échanges virtuels
MARCH	English	Sultan Zeydan	Leading the Way: Inclusive Schooling
	Spanish	Ervin Daleth Ostos Dantos	Producción Escrita utilizando Chat GPT
	Italian	Irene Campari	Le competenze del 21 secolo nella classe di italiano con un pizzico di teatro.
MAY	English	Abeer Ali Okaz	A Roadmap to PD
	French	Olga Sokolova	La lecture extensive/ lecture active: enjeux communicatifs et maîtrise de la langue.
	Spanish	Ervin Daleth Ostos Dantos	Diseño efectivo de LMS (Moodie)
JUNE	English	Kezban Altuntaş Özben	Leveraging Matrices to Foster 21 st Century Skills in ELT Classrooms
	Italian	Irene Campari	AI nella classe di italiano.
SEPTEMBER	English	Canan Saban	Enhancing Learning in Mixed Ability Classrooms Using Differentiation Strategies
	Spanish	Elisa Villasenor Moreno	¿Y si el diablo es mi ángel de la guarda?
NOVEMBER	English	Sue Hackett	Surfing the Wave of Artificial Intelligence to enhance language learning (rather than circumnavigating it!)
	French	Venceslas Staniszewski	Dynamiser les pratiques de classe à l’oral et à l’écrit.
DECEMBER	English	Tugba Yildirim Kumbasar	A Cross-Cultural Communication Mini Project
	English	Jennifer Carson	Developing 21 st Skills with Virtual Exchanges

LAPP | Language Assessment Professionalisation Programme

LAPP is a joint project by Eaquals and ALTE (Association of Language Testers in Europe) providing a self-access online course aimed at those teachers who are keen to develop and expand their skills in assessing student language proficiency.

The online course focuses on basic principles and good practice in language assessment, and draws on the European Profiling Grid (EPG) and the ALTE Principles of Good Practice 2020. The course is hosted by mint digital and is free to any language teacher worldwide. The project group continues to work on the course to improve it to be able to offer it in various languages in addition to its English version.

Eaquals Consultancy & Training

Eaquals continued to provide external consultancy throughout 2024 which was overseen by the Executive Director. Consultancy projects included quality assurance audits, syllabi review and CEFR alignment in course design and assessment. Clients ranged from national ministries of education to private schools and universities, from Türkiye to the Philippines.

Eaquals Member Event Fund

Throughout 2024 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 2024 are listed below and all of the reports from the individual recipients are available on the Eaquals website. This annual funding scheme is open to all members through a call for applications, and recipients are chosen by the Eaquals executive team.

AISLI (Italy)

Bahçeşehir Cyprus University (Cyprus)

The Bridge (Slovakia)

Fatih Sultan Mehmet Foundation University (Turkey)

FEDELE (Spain)

Optima (Bulgaria)

Özyeğin University (Turkey)

QLS (Greece)

QUEST Romanian Association for Quality Language Services (Romania)

YALS (Serbia)

Partnerships

Partnerships & Agreements

AQUEDUTO | Association for Quality Education and Training Online

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

The Council of Europe

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

ALTE | The Association of Language Testers in Europe

Eaquals and ALTE (<http://www.alte.org/>) co-operated to develop the Eaquals-ALTE European Language Portfolio, the first electronic ELP to be accredited by the Council of Europe. Both associations are now working on the LAPP project previously outlined.

BAC | The British Accreditation Council

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

BALEAP | British Association for Lecturers in English for Academic Purposes

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

ENQA | European Association for Quality Assurance in Higher Education

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

European Confederation of Language Centres in Higher Education (CercleS)

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

Green Standard Schools (GSS)

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

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

The ECML aims to be a centre to promote quality language education in Europe. 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.

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 develops standards for education and training outside the formal sector; and ISO/PC288, which aims to develop a management system standard for educational organisations in general.

International House World Organisation (IHWO)

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

LanguageCert

Eaquals were pleased to sign an MoU with Language Cert in 2019. LanguageCert have been Eaquals 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 Education

Eaquals and Macmillan announced that they had signed an MoU in April 2019 with both keen to work jointly in raising awareness with regard to accreditation and quality assurance, areas that are of importance to all Associate Members. This developed into a signed co-operation agreement in 2023.

Eaquals Participation in the Wider Community

Events With Eaquals Participation in 2024

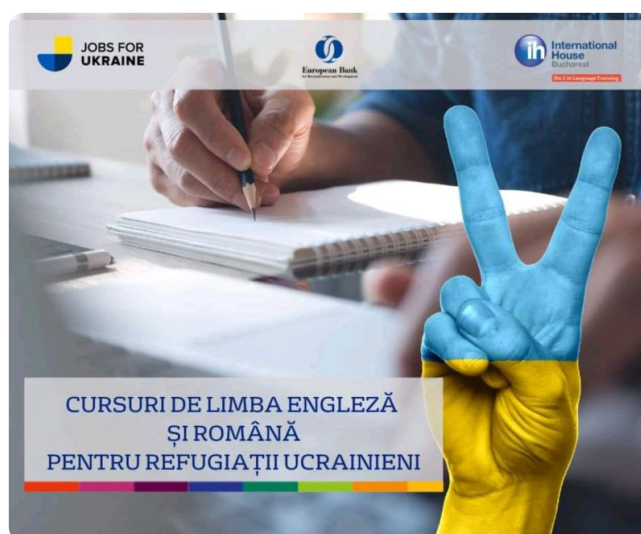
In order to promote Eaquals, our members and our wider quality ethos, Eaquals was represented at the events listed below:

- Sinav Schools, Customize to Personalize Language Development 2nd International Summit (K12), Istanbul (Türkiye) | January 2024
- (Re)Defining Institutional Effectiveness: Agility & Adaptability (HEI), Istanbul (Türkiye) | January 2024
- (Re)Defining Institutional Effectiveness: AI in the Language Classroom (HEI Event), Ankara (Türkiye) | February 2024
- Gazi University Presentation & Accreditation Ceremony, Ankara (Türkiye) | February 2024
- “Teacher Recruitment and Retention: From Strategy to Day-to-Day Operations” LAMSIG PCE & IATEFL Conference (UK) | April 2024
- “Challenges of ELT Today” Conference (part of Member Event Fund), Athens (Greece) | April 2024
- (Re)Defining Institutional Effectiveness: Management in Language Teaching Institutions, Cyprus | May 2024
- ESOL 1 & 2 Launch & Panel Session – CMETB (Cavan & Monaghan Education & Training Board), QQI (Ireland) | June 2024
- Higher & Further Education Conference, English UK, Birmingham (UK) | June 2024
- GAELA AGM & Study Travel Awards, London (UK) | September 2024
- British Council Forum, Ankara (Türkiye) | September 2024
- Gazi University International Conference on Language & Applied Linguistics (Online) | October 2024 (Ludka Kotarksa)

- ELT Council Conference, Malta | October 2024
- ICEF Berlin (Germany) | November 2024
- ENQA (European Association for Quality Assurance in Higher Education) General Assembly, Malta | October 2024
- QQI Conference, Dublin (Ireland) | November 2024
- European Centre for Modern Languages Forum & PNF (Professional Network Forum) Meeting, Graz (Austria) | December 2024

Eaquals Supporting Ukranian Refugees

In response to the ongoing war in Ukraine, Eaquals continued to invite members to share their initiatives via the Eaquals website so that all resources were available within the network. Eaquals Accredited Member, EF, designed an app which Eaquals was able to share within the membership. In addition, Eaquals 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. IH Bucharest continued to assist with language provision for Ukranian refugees in Romania. These were just some of the ways our members worked to support those affected.



CURSURI DE LIMBA ENGLEZĂ
ȘI ROMÂNĂ
PENTRU REFUGIAȚII UCRAINIENI

Report on Strategy

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

Eaqals Mission

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

Eaqals' Aims

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

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

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

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

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

Specific Achievements in 2024

- 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 2024 on a range of themes, including academic topics, which provided additional benefits to members and the wider international community.

Report on Strategy

- The continued delivery of the Eequals Plurilingual Webinar Series 2024 which delivered webinars in Spanish, French, Italian and Arabic.
- The successful running of the Eequals Online 2024 event for both members and non-members.
- The continued development of the Eequals website reorganisation and updating of resources.
- The continued development of communications about Eequals activities and services to members, potential members and stakeholders by extensive use of online and social media channels and running regular social media campaigns to engage members. This has allowed us to strengthen our own links to members and has also helped to strengthen our membership networks.
- The continuation of individual member meetings as well as country-level meetings to engage with members and ensure that their views are taken into account in relation to forward planning around events and resources.
- The addition of policy documents and Eequals Guarantees on the Eequals website in additional languages: Spanish, Italian, Russian, French, German, Japanese, Czech, Romanian and Polish.
- The maintenance and development of the Eequals Monthly Newsletter. This has continued to provide a summary of monthly developments within Eequals e.g. where we have been, new members, new agreement, new projects, new developments, member news and updates.

Further details and website links for all Eequals activities can be found on our website:

www.eequals.org

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

Reserves

The association's reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2024 the reserves stood at €331,745. In 2023 this stood at €291,919. The association pursues a policy of maintaining the reserves at least to the level of 6 months' expenditure in order to support ongoing activities.

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

Risk Management

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

The trustees have considered the issues raised in Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009 issued by the UK Financial Reporting Council. The trustees have reviewed the main trends and factors affecting future developments, the performance of the association and the external language teaching environment and have drawn up detailed financial projections. At the 2024 AGM, members voted to increase the 2025 membership fee by 3% to ensure the maintenance of membership numbers and income through annual fee. In addition, the association continued to monitor costs closely and limit investment in any additional projects. These measures provided the association with a surplus of €39,826 at 2024 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 2024 there were 134 accredited members as listed on pages 3-5 of the report.

Associate members are other organisations involved in the promotion of language teaching but not offering direct teaching themselves. Admission as an associate member is reviewed by the Executive Director and approved by the Eaquals Board of Trustees. As at 31 December 2024 there were 33 associate members as listed on pages 5-6.

Board of Trustees

There must be at least 5 but no more than 11 trustees elected by the voting members for terms of up to three years, including the Chair and Treasurer. In addition, the trustees may co-opt up to 4 additional members. There is no restriction on who may be elected as a trustee. The board of trustees met four times in 2023, two face-to-face meetings and two online meetings.

Julian Flitter of Goodman Jones LLP was reappointed in 2024 as the independent examiner for Eaquals.

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

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; and

Structure & Governance

- 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 21 to 24 was approved by the trustees on 21 March 2025 and signed on their behalf by:



Thom Kiddle,
Eaquals Chair

Independent Examiner's Report

For the Year Ended 31 December 2024

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 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the association as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or

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

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

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

Signed:



Dated: 21-03-25

Julian Flitter FCA
Goodman Jones LLP

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

Statement of Financial Activities

Incorporating an Income & Expenditure Account

Year Ended 31st December 2024

	2024	2023
	€	€
Income from charitable activities		
Membership fees	377,297	345,011
Conferences and other member services	124,398	109,136
Consultancy and other income	106,912	98,592
Total income from charitable activities	608,607	552,739
Charitable expenditure		
Inspection costs	(163,436)	(192,440)
Conferences and other member services	(105,569)	(90,615)
Consultancy costs	(12,716)	(14,046)
Marketing, website and development	(83,945)	(72,252)
Support costs		
- Governance: trustee and committee meeting costs	(8,325)	(15,557)
- Governance: independent examiner's costs	(5,089)	(4,965)
- Other support costs	(189,701)	(174,961)
Total charitable expenditure	(568,781)	(564,836)
Net expenditure and net movement in funds for the year	39,826	(12,097)
Reconciliation of funds		
Funds brought forward	291,919	304,016
Funds carried forward	331,745	291,919

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

Year Ended 31st December 2024

	2024	2023
	€	€
Current assets		
Debtors		
- Trade debtors	11,332	19,333
- Prepayments	66,636	16,734
Cash at bank and in hand	359,065	342,180
	437,033	378,247
Current liabilities		
Creditors: amounts falling due within one year		
- Trade creditors	(12,732)	(25,072)
- Accruals and income received in advance	92,576	(61,256)
	105,288	(86,328)
Net assets	331,745	291,919
Total funds: all general fund (unrestricted)	331,745	291,919

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 2024. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the association keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and
- 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 21 March 2025 and were signed on its behalf by:



Serkan Aras, Treasurer

Cash Flow Statement

Year Ended 31st December 2024

	2024	2023
	€	€
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	16,885	(489)
Change in cash in the year	16,885	(489)
Cash brought forward	342,180	342,669
Cash carried forward	359,065	342,180

Notes to the Financial Statements

Year Ended 31st December 2024

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

	2024	2023
	€	€
Net income for the year		
(per Statement of Financial Activities)	39,825	(12,097)
Adjustment for:		
Decrease /(increase) in debtors	(41,901)	14,569
(Decrease)/ increase in creditors	18,960	(2,962)
Net cash provided by (used in) operating activities	16,885	(490)

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 (€).

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.

Notes to the Financial Statements (Cont'd)

Year Ended 31st December 2024

2 Accounting policies (continued)

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.

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.

Notes to the Financial Statements (Cont'd)

Year Ended 31st December 2024

2 Accounting policies (continued)

Cash at bank and in hand

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

Liabilities and provisions

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

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

Taxation

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

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

Financial instruments

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

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Notes to the Financial Statements (Cont'd)

Year Ended 31st December 2024

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 2024 for non-trustee work carried out: €1675 (2023: €3,400) as an inspector, Nergis Uyan was remunerated €325 (2023: €1000) as an inspector, and Serkan Aras was remunerated €625 (2023: €0) as an inspector.

9 trustees were reimbursed travelling expenses of €6,306 during the year in relation to their duties as trustees (2023: 8 trustees were reimbursed €10,900). In addition, 3 trustees were reimbursed €966 for travelling expenses relating to inspections (2023: 2 trustees were reimbursed €623).

4 Remuneration paid to key management personnel

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

The following trustees are considered to be key management personnel: Thom Kiddle (Chair) and Serkan Aras (Treasurer). None of these received any remuneration in 2024 or 2023.

Two staff members are key management personnel. In 2024 they were paid €122,950 in total, plus €10,937 social security contributions (2023: 2 staff were paid €119,369 in total, plus €13,940 social security contributions).

5 Staff costs

	2024 €	2023 €
Salaries and fees	202,811	200,659
Social security costs	19,961	22,643
Total staff costs	222,772	223,302
Average number of staff (full time equivalent)	5.1	5.1

There was 1 employee paid above £60,000 (€70,000) in 2023. There is 1 employee paid above £60,000 (€70,000) in 2024.

Notes to the Financial Statements (Cont'd)

Year Ended 31st December 2024

6 Deferred income

	€
Balance included in current liabilities at 31 December 2023	56,290
Released to income in 2024	(56,290)
Income received in 2024 relating to activities in 2025	87,319
Balance included in current liabilities at 31 December 2024	87,319

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

7 Lease obligation

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

8 Related party transactions

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2024 or 2023 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 165 members as at 31 December 2024.

10 General

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

The association is incorporated as a company in England and Wales (registration number 7727406). The address of the registered office is: 1st Floor, Arthur Stanley House, 40-50 Tottenham Street, London, UK, W1T 4RN, United Kingdom

www.eaquals.org

Email: info@eaquals.org

