

Trustees' Report & **Financial Statements**

Evaluation & Accreditation of Quality Language Services





EAQUALS

(Evaluation & Accreditation of Quality Language Services)

A company limited by guarantee

Trustees report and financial statements

Year ended 31 December 2023

Company registration number (England & Wales): 7727406

Charity registration number (England & Wales): 1143547

www.eaquals.org

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CONTENTS

Trustees Report	1-22
Reference information	1
Eaquals membership	3
Introduction	7
Inspection and accreditation	8
Membership	10
Conferences & Events	12
Eaquals development & projects	17
Partnerships	19
 Report on Strategy	 23-26
Specific achievements in 2023	23
Reserves, risk management	24
Structure & governance	25
Statement of trustees' responsibilities	25
 Independent examiner's report	 27
 Statement of financial activities	 28
 Balance sheet	 29
 Cash flow statement	 30
 Notes to the financial statement	 31-34

REFERENCE INFORMATION

Trustees

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

Adam Donoghue (Treasurer) | Freelance

Susanna Dammann | Freelance

Nergis Uyan | Ozyegin University, Turkey

Julie Wallis | The London School, Italy

Chris Moore | Specialist Language Courses, England

Chris Farrell | Centre of English Studies, Ireland (until 26.01.2023)

Giorgio Iemmolo | EF International Language Centres

Silvana Richardson | BELL (from 12.04.2023)

Accreditation Panel

Sarah Aitken

Mila Angelova

Ute Arnold

Gillian Davidson

John Haagenzen

Emma Heyderman

Elzbieta Jarosz

Justin Vollmer

Associate Membership Committee

Peter Brown (Chair) (until 10/2023)

Michael Carrier (until 10/2023)

Frank Heyworth (until 10/2023)

Galya Mateva (until 10/2023)

Julie Wallis (until 10/2023)

Eaquals Ombudsman

Ingrid Koester

Eaquals Staff

Lou McLaughlin | Executive Director

Angela Signorastri | Director of Accreditation

Anna Andor | Services Manager

Vivi Koszegi | Administrative Assistant

Sarah Scerri | Marketing & Communications Manager

Registered Office

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

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 2023)

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

Speexx

Greece

Doukas School, The Department of Foreign Languages

Glossomatheia Language Learning & Research Center

Ireland

ACET (Cork Language Centre International)

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

Cork English College

Dorset College

Emerald Cultural Institute, Dublin

Future Learning Language School (Dublin)

Future Learning (Athlone)

Galway Cultural Institute

International House Dublin

NED Dublin

NED Limerick

Rightword Language Institute

SEDA College, Dublin

Swan Training Institute

Your English Language School

Italy

Alpha beta Piccadilly

British School of Trieste

CLM-Bell

CLUSS-Centro Linguistico Universita per Stranieri di Siena

EF Centro Linguistico, Rome

Frassati - Cooperativa sociale Pier Giorgio

The Language Grid

The London School

Japan

EF International Language Centres, Tokyo

Hokkaido Japanese Language School

Kuwait

Australian College of Kuwait

Latvia

Education Centre DURBE

Luxembourg

PROLINGUA Language Centre

MALTA

ACE English, 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

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

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
Bursa Technical University, SFL
Bursa Uludag University
Fatih Sultan Mehmet Vakif University, Foreign
Languages Department
Isik University School of Foreign Languages
MEF University School of Foreign Languages
Ozyegin University School of Languages
Private Sinav Schools-Ankara
Sabanci University School of Languages
TED Antalya Koleji, Foreign Languages
Department
Terakki Foundation School
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

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
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

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

Oxford University Press

Pearson Education

Trinity College London

United States

Avant Assessment

Global Seal of Biliteracy

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 2023.

The financial statements have been prepared in accordance with the accounting policies set out on pages 31 to 34 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 Tallinn, Estonia (April 2023)

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

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 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.



Sarah Aitken



Ute Arnold



John Haagensen



Ela Jarosz



Emma Heyderman



Gillian Davidson



Mila Angelova



Justin Vollmer

Eaqals Accreditation Panel, 2023

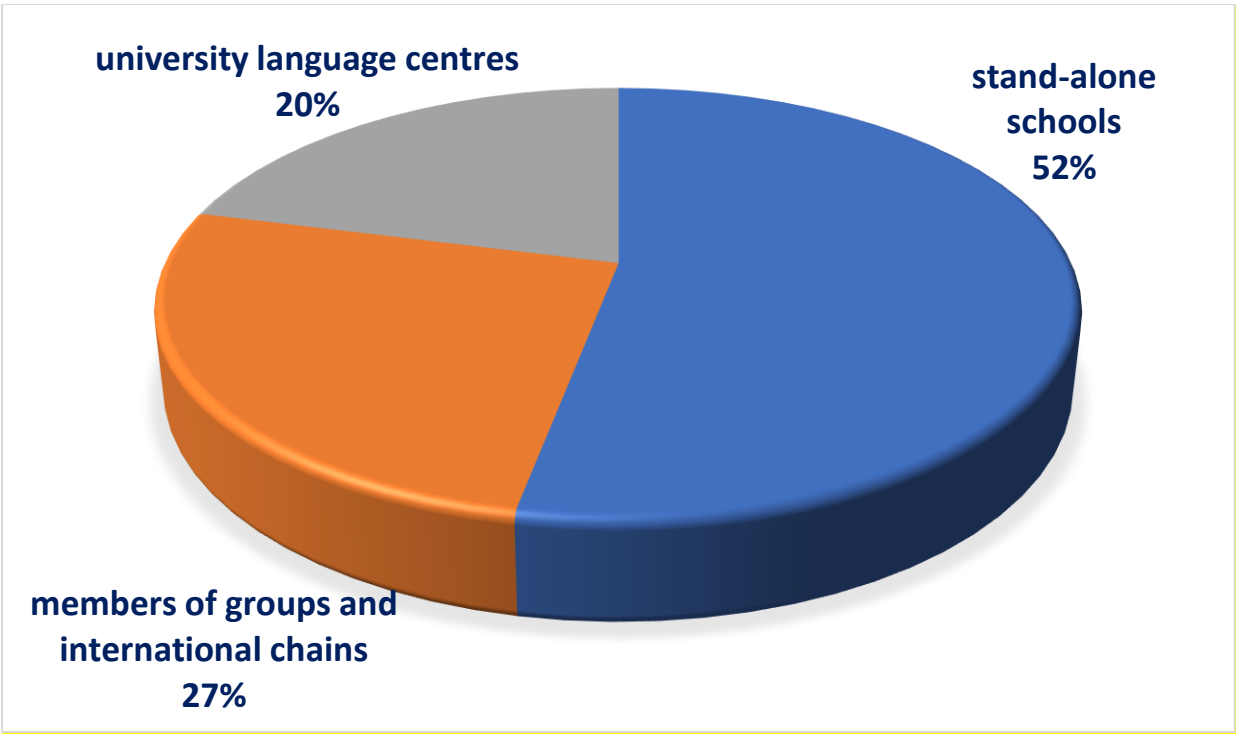
MEMBERSHIP

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 2023, there are 124 accredited members teaching 25 languages in 35 countries on 4 continents.

- 65 are single schools
- 34 LECs (Language Education Centres) belong to international chains and groups of schools
- 25 are university centres



Associate Members & Project Partners

Eaquals has, as of 31 December 2023, 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.



Eaquals Associate Members

Individual Members

Eaquals also has a number of individual members (75 in 2023). 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, 2023

The Eaquals Annual Conference 2023 took place in Tallinn, Estonia from the 27th-29th April 2023 and was well attended by both members and non-members from within the international education sector.



Attendees at the 2023 Annual Conference



Attendees at the 2023 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. A welcome address was then delivered by Erdem Hacifazlioglu of Macmillan Education who were the official platinum sponsors of the event.



Thom Kiddle, Eaquals Chair



Lou McLaughlin, Eaquals Executive Director



Erdem Hacifazlioglu, Macmillan Education

Eaquals also congratulated the recipient of the 2023 Eaquals Teacher Award, Ilkem Kayican Dipcin, although she was unable to attend the conference in person. The recipient of the Eaquals Scholarship Award 2023, Antonio Badagliacca of EF Malta, was in attendance and received his certificate during the opening ceremony.



Eaquals 2023 Teacher Award Recipient, Antonio Badagliacca

Three days of innovative presentations, workshops and discussions included a full day Management Training Workshop, delivered by Nergis Uyan and Özlem Baykan of Ozyegin University, who examined the “4 Es of Quality” linked to the Eaquals Standards and the Eaquals Academic Management Competences Framework.

The Tim Goodier opening plenary, ‘Disrupting the commonplace: embedding critical literacy within language education’, was delivered by Rose Aylett. This talk explored practical ideas to disrupt the status quo in language education, by embedding action for social justice within course design and everyday teaching practice. The closing plenary, ‘Who’s the best person to manage your teachers’ professional development?’ was delivered by Ben Knight. The session looked at the various obstacles to self-directed professional development and explored what schools could do to help their teachers overcome them and become leaders of their own professional development journey.



Attendees at the Eaquals Annual Conference 2023

Throughout these three days, attendees had the opportunity of networking at our meticulously organised evening events amongst which was the gala night. During this occasion, we also celebrated the retirement of Ludka Kotarska, from the role of Director of Accreditation. Ludka has been with Eaquals for over 25 years, during which she held different positions within the organisation. Despite retirement, she will still be conducting inspections.



Attendees at the Eaquals Gala Dinner 2023

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

'it is great to see the steady build-up of participants at face-to-face events and we had representatives from 36 countries around the globe. This diversity in educational backgrounds, contexts and experiences adds to the richness of the discussions, presentations and seminars at the conference and we are looking forward to adding to this in 2024.'

The next Eaquals annual international conference will be held in Lisbon, Portugal from 11th-13th April 2024.

Eaquals Online 2023

Eaquals Online welcomed participants to the online conference which ran over two days on 6th-7th October 2023.



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

The programme for Eaqals Online focused on providing input, support, training, discussion options and case studies around strands that are of great relevance:

- Best Practice in Teaching & Learning
- The Current & Future Role of AI in Education
- Sustainability & Climate Impact

The sessions were linked together so that each strand provided an overview of the theory followed by practical and experiential reports from Eaqals members, and finally panel discussions to share experiences and reflections.

During the opening plenary, Owain Llewellyn looked at “*Sustainability in the Language Teaching Context*” and this explored actions that can be employed at all levels within a language teaching institution and beyond. Vicky Saumell’s plenary on the second day discussed “*AI: the future of teaching and learning*” where she focused on emerging issues relating to the use of AI in international education.

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

Eaquals AGM 2023

The Eaquals 2023 online AGM took place on 12th April 2023. Silvana Richardson was welcomed as incoming Trustee for the first time and Chris Farrell, who stepped down from her role as Trustee after one term, was thanked for his contribution.



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, LAPP Project and the Eaquals 2023 Webinar Series as well as the Eaquals Plurilingual Webinar Series.

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



Angela Signorastri, Director of Accreditation.

EAQUALS DEVELOPMENT & PROJECTS

Eaquals Webinar & Plurilingual Webinar Series 2023

The webinar series for 2023 provided a wide range of topics which were of relevance for teachers and teacher trainers as well as those involved in academic management.

		
January		
10.01.2023	Moving into management – what do teachers need from initial training?	Jo Gillespie
February		
07.02.2023	Beyond the First Day Welcome: Onboarding Newly Recruited Teachers Effectively	Esra Çelik Soydan
March		
07.03.2023	How to Become a Gender Inclusive school	Serkan Aras
May		
09.05.2023	Digital education, solved: delivering your own, flexible digital programmes	Ian Johnstone
June		
06.06.2023	What if teaching kids and teens online could be even more efficient than in person?	Carsten Booth
September		
05.09.2023	A mindful approach to language lessons	Şule Bakırcan Yalçın
November		
07.11.2023	A mindful approach to language lessons	Zeynep Oğul & Sena Elibal İçüz
December		
04.12.2023	Ready to Read	Dalia Ashraf
 www.eaquals.org		

All of the webinar sessions were recorded and available to all afterwards for further viewing and to share and disseminate to colleagues. 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 ran a [Plurilingual Webinar Series](#) for 2023 which delivered webinars in Spanish, French, Italian and Arabic. These webinars were also recorded and available to members in their area of the Eaquals website.

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 when launched in April 2024 will be free to any language teacher worldwide.

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 2023 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 France to the Philippines.

Eaquals | YOKAK Recognition

Over the past months, Eaquals has been working tirelessly to establish its standards as the benchmark by which quality assurance is to be measured within the language education sector in Türkiye. In May 2023, Eaquals was given recognition by the Turkish Higher Education Quality Council (THEQC) of YOKAK. We look forward to offering our expertise in the language sector to help Higher Education Institutions to develop and improve further their practices and achieve our badge of quality through our accreditation scheme specifically designed for them.

Eaquals Member Event Fund

Throughout 2023 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 2023 are listed below and all of the reports from the individual recipients are available on the Eaquals website.

GLS Sprachenzentrum Berlin (IH Berlin)
OPTIMA (Bulgaria)
YALS, Serbia
The Swedish Association of Accredited Language Training Providers
QLS (Greece)
FEDELE (Spain)
CEBS (Austria)
QUEST (Romania)
Ozyegin University (Turkey)
The Bridge (Slovakia)

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, Equals 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

Equals continues to hold 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 Equals 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)

Equals 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, Equals 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 Equals 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. Equals 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). Equals inspectors and member representatives have played a key role in ECML projects.

The International Organisation for Standardisation (ISO)

Equals 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.

Japan Association for Management of Training and Education (JAMOTE)

Equals and JAMOTE worked closely together on the development of ISO 29990, a new standard for providers of learning services in the non-formal sector.

International House World Organisation (IHWO)

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

LanguageCert

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

Skills for English (PSI)

Eaquals and PSI signed an MOC in April 2022 with both parties looking forward to furthering collaboration in areas that are of interest for Eaquals members.

EAQUALS PARTICIPATION IN THE WIDER COMMUNITY

Events with Eaquals participation in 2023

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

Date	Event
January 2023	ETS Global Conference – Ecosystem Meet-Up II, Ankara, Türkiye
January 2023	Macmillan Education, “ <i>Effective Schooling for Quality Language Provision</i> ”, Ankara, Türkiye
April 2023	LAMSIG (Leadership & Management) Event & IATEFL Conference, Harrogate, UK
March 2023	UES ELT Fest, “ <i>Quality Assurance for K-12 Institutions</i> ”, Antalya, Türkiye
May 2023	Macmillan Education, “ <i>Effective Schooling for Quality Language Provision: Institutional Development</i> ”, Montenegro
May 2023	Higher Education Institutions SFL Directors Conference, Bartın, Türkiye
September 2023	GAELA (Global Alliance of Education & Language Associations) AGM & StudyTravel ALPHE Awards, London, UK
November 2023	ICEF Berlin Fair, Berlin, Germany
November 2023	ENQA (The European Association for Quality Assurance in Higher Education) General Assembly, Dublin, Ireland
December 2023	Professional Network Forum Meeting, Graz, Austria
December 2023	ECML (European Centre for Modern Languages Forum) Symposium, Graz, Austria



Eaquals at ICEF Berlin with a number of our Accredited and Associate members.

Eaquals supporting Ukrainian 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 Ukrainian refugees in Romania. These were just some of the ways our members worked to support those affected.



REPORT ON STRATEGY

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

Eaquals Mission

We foster excellence in language education across the world by providing quality assurance, 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 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 2023-2028 Strategy comprises the following strategic objectives:

- To grow the accredited membership, maintaining and extending its geographical and sector diversity.
- To build the Eaquals 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 2023

- The continued promotion of high standards by providing practical professional support to Eaquals 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 Eaquals' external consultancy and training services in specific areas of expertise.
- The delivery of the Eaquals Webinar Series 2023 on a range of themes, including academic topics, which provided additional benefits to members and the wider international community.
- The continued delivery of the Eaquals Plurilingual Webinar Series 2023 which delivered webinars in Spanish, French, Italian and Arabic.

- The successful running of the Eaquals Online 2023 event for both members and non-members.
- The continued development of the Eaquals website reorganisation and updating of resources.
- The continued development of communications about Eaquals 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 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 agreement, new projects, new developments, member news and updates.

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

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

Reserves

The association's reserves are constituted wholly by unrestricted funds and are all free reserves. As at 31 December 2023 the reserves stood at €291,919. In 2022 this stood at €304,016. 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 2023 AGM, members voted to increase the 2024 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 deficit of (€12,097) at 2023 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 2023 there were 123 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 2023 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 2023 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 23 to 24 was approved by the trustees on 15 March 2024 and signed on their behalf by:

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

Thom Kiddle,

Eaquals Chair

INDEPENDENT EXAMINER'S REPORT

For the Year Ended 31 December 2023

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 2023.

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: 22-03-24

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 2023

	2023	2022
	€	€
Income from charitable activities		
Membership fees	345,011	244,974
Conferences and other member services	109,136	105,416
Consultancy and other income	98,592	68,366
Total income from charitable activities	552,739	418,755
Charitable expenditure		
Inspection costs	(192,440)	(189,144)
Conferences and other member services	(90,615)	(142,050)
Consultancy costs	(14,046)	(29,576)
Marketing, website and development	(72,252)	(32,717)
Support costs		
- Governance: trustee and committee meeting costs	(15,557)	(6,754)
- Governance: independent examiner's costs	(4,965)	(5,089)
- Other support costs	(174,961)	(152,623)
Total charitable expenditure	(564,836)	(557,952)
Net expenditure and net movement in funds for the year	(12,097)	(139,197)
Reconciliation of funds		
Funds brought forward	304,016	443,212
Funds carried forward	291,919	304,016

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 34 form part of these financial statements.

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	2023	2022
	€	€
Current assets		
Debtors		
- Trade debtors	19,333	28,054
- Prepayments	16,734	22,582
Cash at bank and in hand	342,180	342,669
	378,247	393,305
Current liabilities		
Creditors: amounts falling due within one year		
- Trade creditors	(25,072)	(20,547)
- Accruals and income received in advance	(61,256)	(68,742)
	(86,328)	(89,289)
Net assets	291,919	304,016
Total funds: all general fund (unrestricted)	291,919	304,016

The notes on pages 31 to 34 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 2023. The members have not required the association to obtain an audit of its financial statements for the year ended 31 December 2023 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 15 March 2024 and were signed on its behalf by:



Adam Donoghue, Treasurer

CASH FLOW STATEMENT
YEAR ENDED 31ST DECEMBER 2023

	2023	2022
	€	€
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	(489)	(73,195)
Change in cash in the year	(489)	(73,195)
Cash brought forward	342,669	415,864
Cash carried forward	342,180	342,669

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2023

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

	2023	2022
	€	€
Net income for the year		
(per Statement of Financial Activities)	(12,097)	(139,197)
Adjustment for:		
Decrease /(increase) in debtors	14,569	21,908
(Decrease)/ increase in creditors	(2,962)	44,094
Net cash provided by (used in) operating activities	(490)	(73,195)

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 2023

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 2023

2 Accounting policies (continued)

Debtors

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

Cash at bank and in hand

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

Liabilities and provisions

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

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

Taxation

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

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

Financial instruments

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

Going Concern

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

3 Trustee remuneration

The trustees neither received nor waived any remuneration during the year in relation to their duties as trustees. As permitted by the Articles of Association, Julie Wallis was remunerated in 2023 for non-trustee work carried out: €3,400 (2022: €3,525) as an inspector, Nergis Uyan was remunerated €1,000 (2022: €2,650) as an inspector and €900 (2022: €0) for delivery of management training, and Chris Farrell was remunerated €2,000 (2022: €0) for training on an Eaquals consultancy project.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2023

8 trustees were reimbursed travelling expenses of €10,900 during the year in relation to their duties as trustees (2022: 7 trustees were reimbursed €7,734). In addition, 2 trustees were reimbursed €623 for travelling expenses relating to inspections (2022: 3 trustees were reimbursed €1,797).

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 2023 or 2022.

Two staff members are key management personnel. In 2023 they were paid €119,369 in total, plus €13,940 social security contributions (2022: 2 staff were paid €110,734 in total, plus €7,277 social security contributions).

5 Staff costs

	2023 €	2022 €
Salaries and fees	200,659	152,649
Social security costs	22,643	7,946
Total staff costs	223,302	160,596
Average number of staff (full time equivalent)	5.1	4.3

There were no employees paid more than £60,000 (€70,000) in 2022. There was 1 employee paid above £60,000 (€70,000) in 2023.

6 Deferred income

	€
Balance included in current liabilities at 31 December 2022	63,653
Released to income in 2023	(63,653)
Income received in 2023 relating to activities in 2024	56,290
Balance included in current liabilities at 31 December 2023	56,290

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 2024, with a commitment at 31 December 2023 of €2,280 (2022: €2,280).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

Year ended 31 December 2023

8 Related party transactions

Except as disclosed elsewhere in these financial statements, there were no transactions with related parties either in 2023 or 2022 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 157 members as at 31 December 2023.

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**

