

ADDITIONAL DETAILS ABOUT CONWY

Conwy will be upon us before we know it! Here are some details which have concretised between issues of Update.

There won't be a buffet provided on the Friday evening anymore: COVID regulations still in place mean that you would've had to be served food via tongs by me and Viv, with us masked and gloved. All rather reminiscent of handing over polonium rods, I think, and not conducive to an enjoyable dining experience! You won't go hungry, though: we're ordering in some individually packaged food



boxes, which you can attack at about 19:30. We won't put anything formal on the programme after this point: it's been three years since we were last together, so there's plenty of

catching up to do with old friends, and plenty of room to branch out.

We've now confirmed that it will be possible to have optional lunches in the venue:

it wasn't possible to be sure before because the venue's previous provider didn't resume business



following the relaxation of COVID restrictions. They cost £9.25 each, and include a hot drink: we'll contact those of you who have already signed up.

Bill Chapman's colleagues in the Côr Meibion Maelgwn have kindly offered to perform on the Saturday, requesting from 7:30 until about 8: "It depends how many encores we're asked for 🤔" I don't think I'll book anything on the programme after them, then!

We have to provide final numbers very soon, so book quickly if you haven't already: britakongreso.org. ■

ALICE'S ADVENTURES IN BARLASTON

You know the story: a young girl follows a white rabbit down a hole, emerging in a magical destination where strange things start to happen to her. Sometimes life gets to imitate art, as we found out taking delivery of our long-awaited hardcover masterpiece, *La aventuroj de Alico en Mirlando*. Make that: *Alice's Adventures in Wonderland*.

Between departing from my computer and arriving at Esperanto House several months later, *Alico* had metamorphosed into *Alice*: I was looking at an English cover on the first book removed from a carton! A freebie, perhaps? The story slowly became clear as Viv and I began checking cartons, one after another, establishing that we were in possession of 36 boxes of books in English. Somebody appeared to have made a very expensive mistake: and I was the project manager and the man who had done the typesetting, so ...



Phew, it wasn't me: the warehouse staff had loaded the wrong pallet, and we got somebody else's order! It's taken a couple of weeks to resolve but we've finally taken delivery of the most visually impressive Esperanto book I've ever seen: about four centimetres thick, with illustrations by Chris Riddell OBE — many in full colour — on nearly every spread. The translation, as you would expect with anything which Edmund Grimley Evans has got his hands on, is exceptionally good. The book is now available for £15 — that's a tenner off the recommended retail price for the English version which we received hundreds of copies of! If you come to Conwy, you can save the postage costs, of course!

A lot of EAB's printing efforts are converging with Conwy launches in mind. Barring something unforeseen happening regarding deliveries (such as somebody else's order turning up!), we should be introducing you to two very well-known books. Since Hans Becklin will be presenting his translation of Agatha Christie's *La murdo de Roger Ackroyd* in Conwy, it would be remiss of us not to have copies avail-



able for you, wouldn't it? Joining Hans as one of our new translators is Simon Davies, who has provided a masterful rendition of Mark Haddon's *La kurioza incidento de la hundo en la nokto*, winner of Whitbread's *Book of the Year* prize in 2002.

Scheduled to arrive in the days leading up to Conwy is Jorge Rafael Noguera's second translation for us, following on from the recent *Kanto de ĝojo*. I really enjoyed reading *Ni ĉiuj estas malsamaj* by Tracey Turner, a celebration of diversity as we meet

children from one school, their teachers, parents and carers. Of course, they have different kinds of families, likes and dislikes, cultures, ethnicities, abilities and disabilities ... but also lots in common!

We've been working hard on several other books which, unfortunately, seem very unlikely to be delivered in time but which should appear before the next issue of *Update*. These include the first two of Tove Jansson's *Moomins* books, translated by Sten Johansson, and the two-volume complete poetry works of Marjorie Boulton, *Unu animo homa*, spanning more than 1600 pages! Being printed alongside them is *Doktoro Esperanto kaj la lingvo de paco*, a children's

book presenting somebody who, to you, certainly doesn't require an introduction. Exciting times! ■



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UPDATE



Two days ago I spoke with two refugees from Ukraine, both being helped by Esperantists overseas, following Russia's invasion of their country.

Neither Olga, currently residing in Germany, or Svjetlana, keeping safe in Poland, are Esperantists: they are quite rightly being helped on the basis of compassion and shared humanity rather than because of a common interest. For some people, of course, a shared association through an interest, cause or, yes, a movement, does personalise an issue, and we have received questions in the office asking whether we've heard of any Ukrainian Esperantists who need help.

UEA does have a fund, *Konto Espero*, by which help is given to Esperantists who are victims of war or natural disasters. It's a general fund but it is possible to specify, should you wish to, that your donation is for helping with a particular catastrophe, via a notes field on the donation form: simply enter "por Ukrainujo" there: [uea.org/alighoj/donacoj/espero](https://www.uea.org/alighoj/donacoj/espero).

I don't doubt that many of you wish to help Ukrainian refugees irrespective of whether they are Esperantists, and some of you may even have welcomed some of these poor, displaced people into your homes. If, like me, you feel uncomfortable with the idea of somebody struggling to use English because you don't speak their language, then you may be happy to read that Teach Yourself have made the digital version of *Complete Ukrainian* available free of charge: [library.teachyourself.com/id007011490](https://www.library.teachyourself.com/id007011490).

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As announced in the previous issue, the AGM will be held in **Conwy Business Centre on April 24th from 10:00 to 12:00**.

The eagle-eyed among you may no-

tice that the copy of the Trustees' Annual Report enclosed with this issue of *Update* jumps from page 8 to page 10, apparently skipping page 9. Ah. Missing information, perhaps? Nefarious doings? Nothing so easy to explain or exciting, alas! Something seems to have gone wrong with the page numbers after the auditors inserted the wording for our report into the financial statements. We only noticed *after* the documents had been signed, chiefly because the report sent out *is* the full version as originally drafted by the trustees.

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Edmund Grimley Evans has taken over the role of *Komitatano A* on UEA's committee now that Renato Corsetti is retiring after over fifty years of working on Esperanto boards. I'm still keeping Bill Chapman's *ĉefdelegito* role warm for whoever asks for it. Tyron Surmon has just been voted on to TEJO's board. That's another positive coming from Duolingo: Tyron started learning Esperanto in the first week of the initial Esperanto course's existence. We might not see a repeat: Duolingo became a public company last year, and still nobody has been appointed to manage the Esperanto courses. Since we've been continually the language with the fewest active learners (297,000 people have logged into the course at some point in the past years, below Swahili's 398,000), I imagine that we're the very opposite of a priority for investment.

Congratulations to Simon Davies on his new role within the wider Esperanto community: he has just been appointed, as have I, to a nine-year term in the *Akademio de Esperanto*. After 51 years, John Wells has stepped down from his role.

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Apologies to any of you who intended to sign up for Conwy but couldn't because the EAB site was down for a while. New financial regulations requiring Strong Customer Authentication recently came into effect in the UK to protect people better from fraudulent transactions. You may have received a communication from your personal bank advising you that you will be asked to confirm your credentials more often when purchasing by card, or had your card declined when trying to make a contactless payment.

Without updating the site to comply with the new regulations, many customers would have faced a frustrating experience in which card payments were unnecessarily declined, and so the site had to be taken offline in a spectacular example of rotten timing so that the updates could be applied and repairs made: you'll now continue to enjoy a seamless experience when purchasing from us.

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Grant opportunities: SES 2022 has been announced for 2-10 July in Trenčín, Slovakia ([ses.ikso.net](https://www.ses.ikso.net)), and there will be an opportunity to sit CEFR exams in Montreal. Get in touch if you're interested! ■

Tim Owen

Answers to Jack Warren's anagrams related to *enamiĝo kaj edziĝo* from *Update 95*:

1. KANDELOJ
2. RENDEVUO
3. MIELMONATO
4. EDZIĜFESTO
5. VALSO
6. SUNSUBIRO
7. VALENTENO
8. SERENADO
9. FIANĈAMIKO
10. PANROSTILO

CLARE EXPLAINS THE ACCOUNTS

As explained in *Update 96*, EAB has had a full audit of its financial statements for the year ended 31 October 2021, rather than an independent examination, as is customary. The requirement for a charity to have an audit is triggered when income exceeds £250k and assets also exceed £3.26m. In a normal year, EAB would be well below these thresholds. This year, however, the charity has received a one-off donation of £556,476 from NoJEF, representing the transfer of that charity's final assets to EAB prior to its closing down. This took EAB over the income threshold, and the investment of the NoJEF funds, combined with positive movements in investment values prior to 31 October 2021, meant that the charity ended the year with net assets of £3.7m, well above the asset threshold, too.

The audit has been performed by Dains LLP, who normally do our independent examination, and has gone very well. There is more work involved in an audit though — both for EAB and for Dains — and that means that at the time of writing this article (mid-March 2022), the financial

statements have not yet been signed and filed with the Charity Commission. This is because Dains are currently awaiting a letter from one of EAB's bankers, CAF Bank, to confirm the year end balance on our account.

AUDIT VS EXAMINATION

One of the key differences between an audit and an independent examination is that an audit involves a higher burden of proof. Dains ask to see evidence of our year end bank balances as part of the independent examination every year, but for an independent examination they are able to accept copies of the original bank statements which they receive from us. Stronger evidence is needed for an audit, with auditors required to write to banks and receive confirmation of the year end balances directly from them. This process is relatively straightforward if you have an audit every year; the banks expect to receive the request from the auditors and are prepared to respond — for a small fee, of course! But because this is the first time in recent memory that EAB has

required an audit, there's been a certain amount of paperwork we've had to sort out to give the banks permission to share our balances with Dains. Each bank wants this permission to be given in a different way, on their own forms, countersigned by a certain number of people, and the process to sort it out with CAF has been particularly time-consuming. We're very nearly there with it now, touch wood, and Viv is actively chasing up CAF to encourage them to respond to Dains promptly. Once Dains receive the letter they need from CAF, my expectation is that the audit report will be signed immediately, with a clean, unqualified audit opinion. Hopefully, that will happen before this issue of *Update* needs to be posted out so that we can send you all the AGM paperwork in one batch. If it doesn't, the final accounts paperwork will be posted out separately as soon as it becomes available.

CONTEXT TO COMPLICATIONS

When you do receive the accounts, you will see that the Statement of Financial Activities (SOFA) shows a net movement

CANDIDATES FOR TRUSTEESHIP

FROM AGM 2022 TO AGM 2023

In *Update 96*, we invited members to stand as trustees for the next year. Four people, each members of the current board of trustees, have put themselves forward. Here follow short statements by each of them to present themselves and give you an idea of whom you're voting for.

Voting takes place during the AGM via a secret ballot, with the results read out shortly afterwards once the ballots have been totted up.

Since only a small proportion of members attend the AGM, we allow for postal voting, too: you'll have received a ballot paper with instructions with this issue of *Update*.

You can nominate somebody, called a proxy, to represent you in your absence at the AGM: the ballot paper contains a field for you to do this, either by naming a member for the role, or by ticking a box to nominate the person chairing the meeting.

This year we're introducing the option to make your vote by email, too. It will mean waiving the traditional anonymity which comes with a secret ballot, but if you're happy with this and wish to avail yourself of this convenient option, please feel free to do so. You may also nominate your proxy by email. Please make sure your email reaches Viv at eab@esperanto.org.uk by 12:00 on April 20th in order for it to be counted. ■

CANDIDATE FOR PRESIDENT

EDMUND GRIMLEY EVANS



I started learning Esperanto around 1985 and have been a member of the Management Committee of EAB since 1997. Over the last 25 years I have often been responsible for EAB's publications. I

am currently helping with several books that are due to appear in 2022, including the complete edition of Marjorie Boulton's poems, which I have edited.

My other Esperanto activities include writing, editing and proof-reading for *Monato*, and the occasional translation: my Esperanto translation of Cory Doctorow's *Little Brother* appeared online in 2020 and I have just finished revising my translation of another modern novel, which should appear in 2022. Since 2013 I have been a member of the Akademio de Esperanto. I speak Esperanto every day because I speak Esperanto to my daughters, now aged 15 and 17.

Professionally, I work in a software research group for Arm Ltd, the UK-based 'chip designer'.

Recently EAB has expanded its publishing activities. In 2021 we published six new books in Esperanto, and we currently have more than 20 books planned for 2022 and 2023. It makes sense for EAB to concentrate on tasks that EAB can do well and that few other organisations are doing so well at.

Proposers: Simon Davies, John Wells

SIMONE DAVIS



As one of the many thousands of people who initially came to Esperanto via Duolingo, both the language and the community have since become a hugely important part of my life.

In my working life I was both an auditor and a university lecturer, which I think gives me some genuinely useful skills and experience to bring to the table when it comes to the proper steering and management of an educational charity like EAB.

I am active in several Esperanto groups which encourage and support *komencantoj* and *progresantoj* as they extend their reading, writing and interactions beyond Duolingo and the like.

I have recently developed a love of making short Esperanto films: I won the first international film festival held by Esperanto-USA and was a judge for the second. I also run my own small Esperanto YouTube channel.

I have spent the past two years working with the director and the other trustees as we continue to improve our charity compliance processes, look at extending our range of print publications, and continually seek to improve our various forms of support to learners at every level. I would like to continue working for and with EAB this year.

Proposers: Anna Langley, John Parkinson

CLARE HUNTER



I have been a trustee since 2009 and worked as treasurer since 2011. Professionally I am a chartered accountant and currently work as an audit

manager in a local accountancy firm. This enables me to keep up-to-date with the latest developments in financial reporting and Charity Commission guidance. While legally all trustees are equally responsible for the charity's finances, I believe it is important for the charity to always have one trustee who can take practical responsibility on a day-to-day basis, and believe that the role of treasurer has two parts. Firstly, to ensure that the charity continues to live within its means, with income being spent on charitable activities and excess funds being prudently invested. Secondly, to explain the finances to trustees whose expertise lies in other areas in a way which they can understand, so that they have the financial information which they need to make decisions. If re-elected for 2022/23, I would be happy to continue working as treasurer.

Proposers: Joyce Bunting, Ed Robertson

All of the current trustees except for Lajo Miller are standing for re-election. The trustees, Tim and Viv all thank her for her kindness and friendliness over the last several years. ■

ANNA LANGLEY



I started the Esperanto course on Duolingo the day it was released, then later attended EAB courses at Barlaston. EAB's generosity

and kindness impressed me in so many ways, from their free courses to bursaries to attend Esperanto events. As a trustee, I would like to support all the great things that EAB does and help to reach a broader and younger audience on digital platforms. EAB is already doing good work in this area. I hope to help it go further.

I work as a service manager in IT at the University of Cambridge. It would be a privilege to use the skills I acquired working in IT for thirty years in the Esperanto community's service.

I love that the Esperanto community welcomes queer people like me so warmly. I want to help EAB reach out to the LGBT+ community. Both groups value difference and diversity, and both are international movements. This is an opportunity I want to explore.

I would be honoured to join and work with this fantastic team.

Proposers: John Parkinson, Simone Davis

in funds (surplus) of £1,067,082 for the year. That's a big number — and I know the format of these formal accounts can be confusing for non-accountants — so I thought it might be useful to give some context here.

The charity received total income of £670,312, of which £556,476 relates to the one-off transfer of funds from NoJEF. As soon as that money was received from NoJEF, the trustees invested it (together with a donation of £58,300 received from NoJEF in the prior financial year) into a balanced, income-generating fund with EdenTree. This is a separate account from EAB's own existing investments with EdenTree and includes the label "NoJEF" in its title, to help make clear into the future where the money came from. Prior to NoJEF's closure, we promised the NoJEF trustees that, while NoJEF donated the money free of legal restrictions, EAB would account for the funds separately for a period of at least 10 years and use the income they generate to further and expand on the original purposes of NoJEF. In simple terms, this means that "NoJEF" money will be spent on things like making educational grants, but never on things like paying EAB's phone bill; the phone bill will continue to come out of "EAB" money, and Viv and I will keep clear in our accounting which money is which.

NOJEF FUND

In more complicated terms, the formal financial statements will show a NoJEF "designated fund" within the charity's total unrestricted funds. The movements on this designated fund will be shown every year in the notes to the full accounts, which you will be able to download from the Charity Commission website once they are signed and filed. This year, the relevant note is note 14 and it shows that the NoJEF fund had an opening balance of £58,300 (last year's donation), to which income of £565,409 was added during the year. This £565,409 is made up of £556,476 donation I mentioned at the start of the article, plus a further £8,933 of income generated by the NoJEF funds once they'd been invested with EdenTree. Against this income, the note shows that we have offset expenditure of £3,214 and you can find more details as to the nature of this expenditure in the "Educational grant-making" section of the Trustees' Annual Report. Finally, the note shows that there was a small decrease in the investment value of £284, resulting in a closing balance of £620,211 on the NoJEF fund.

EAB'S REAL PERFORMANCE

If we ignore the NoJEF money, the underlying "EAB" income for the year was £104,903 which is fairly in line with what the trustees were expecting. We haven't seen any significant reductions to our

investment income, despite the impact of the pandemic, and other recurring income such as donations, membership subscriptions and book sales has been fairly comparable to prior years. Against this income, EAB (again, excluding NoJEF) has incurred expenditure of £95,061. We had originally hoped and budgeted to spend more, but the impact of Covid-19 continued to be significant during the financial year, resulting in so many things being cancelled: no British Conference, no in-person lessons, no CEFR exams, no Universala Kongreso in Belfast ... If you deduct the expenditure of £95,061 from the income of £104,903, you'll see that EAB's "real" surplus of income over expenditure for the year was £9,842.

INVESTMENTS

That's quite different from the figure of £1,067,082 that I drew your attention to on the face of the SOFA. To the EAB surplus of £9,842 we need to add the NoJEF surplus of £562,195 (donation of £556,476 + investment income of £8,933 - grants made of £3,214). That takes us to a total surplus of £572,037, which is getting closer. The difference of £495,045 relates to gains on our investments. You'll see that we have two separate lines for investment gains on the SOFA this year, showing "realised" gains of £61,224 and "unrealised" gains of £433,821. The realised gains arose last autumn, when the trustees decided to sell the investments which the charity previously held with BlackRock. We had had money invested with BlackRock for a long time, but the returns were low compared to the charity's other investments and we did not feel that BlackRock's approach to ethical investment was as stringent as the other investment managers' that we use. We sold the investments — happily for a profit of £61,224 — and reinvested the money with CCLA. That gain is "realised" because we actually sold the investments for a sum which we physically received in cash.

In contrast, the "unrealised" gains reflect increases in market value of the investments which we continue to hold and have not sold during the year. As I've probably explained in previous years, these unrealised gains are similar to increases in the value of your house; if you intend to keep on living in your house rather than selling it, the gains are ultimately pretty meaningless and don't result in you physically having more money in your pocket to spend. It's also important to stress that all the figures shown in EAB's accounts in relation to the investment are a snapshot at a point in time: this is what our investments were worth on 31 October 2021. That was the unrealised gain which we had on our investments on that day. Unlike the housing market, the stock market frequently goes down as well as up, and events complete-

ly outside of our control can massively impact the value of our investments. There have been significant falls in the market over recent weeks, in particular following Russia's invasion of Ukraine, and while we don't receive day-by-day updates on investment values from our investment managers (they typically report quarterly), I'm expecting that a lot of those "unrealised" gains will have been wiped off the value of our investments since October. That's not something to worry about, because EAB is investing for the long-term and in the long-term markets are likely to recover. It's just important to remember that an unrealised gain doesn't mean EAB has extra cash available to spend. And that next year's accounts could just as easily show an unrealised loss as an unrealised gain.

IN A NUTSHELL ...

And there we have it: EAB surplus of £9,842 + NoJEF surplus of £562,195 + realised gains on investments of £61,224 + unrealised gains on investments of £433,821 = £1,067,082, the official number shown on our SOFA!

DIRECT VS SUPPORT COSTS

If you think that this way of accounting is confusing then you're probably right, but this is the standard format which all charities have to follow in their formal reporting to the Charity Commission. At the AGM in Conwy, I intend to present a simplified version of the figures which will give more clarity in particular over the expenditure figures, another area of the formal accounts which I know causes some confusion every year. Remember that the expenditure figures shown on the SOFA for education, publicity, etc include the actual money spent by EAB *directly* on these activities (direct charitable expenditure) *plus* an allocation of our support costs (salaries, office running costs, etc) which are apportioned to our charitable expenditure based on the time spent on these areas by Viv and Tim.

If you download a copy of the full accounts from the Charity Commission, you will find a disclosure of the direct costs plus the support costs is given in note 5. Additionally, you'll see that note 7 discloses the time percentages which have been used to allocate the support costs. These fluctuate from year to year, depending on the work we have ongoing. The highest percentage of time this year (52%) has been spent on the category we call "Books and publications", which will hopefully make sense to you when you see the array of beautiful new books we'll have on sale at the conference and hear about the plans we have in the pipeline for even more. I look forward to seeing you there! ■

Clare Hunter