

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

England & Wales · Charity number 1150237

Details

Other names BERA

Status Registered

Legal form Charitable company

Company number [08284220](#)

Registered 2012-12-19

Register [View on the Charity Commission register](#)

Contact

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Unit 2
Regent House
1-6 Pratt Mews
London
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Website www.bera.ac.uk

Activities

Objects: TO ENCOURAGE THE PURSUIT OF EDUCATIONAL RESEARCH AND ITS APPLICATION FOR BOTH THE IMPROVEMENT OF EDUCATIONAL PRACTICE AND FOR THE PUBLIC BENEFIT.

Activities: Our current strategic priorities are to:Support and promote the highest quality educational research.Inform policy and practice. Promote knowledge and understanding within and beyond the field.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,032,069	£1,983,400	£2,600,854	9
2023-12-31	£1,346,835	£1,373,289	£2,470,350	8
2022-12-31	£1,158,983	£1,089,197	£2,403,277	7
2021-12-31	£1,002,644	£808,469	£2,536,184	7
2020-12-31	£862,380	£601,477	£2,201,882	7

Trustees

Name	Role	Appointed
Dr Mhairi Beaton	Chair	2017-09-04
Dr Aimee Frances Quickfall		2024-09-01
Dr Barbara Skinner		2020-11-01
Dr Gerry Czerniawski		2014-03-14
Dr Gurbinder Lalli		2023-09-01
Dr Mabel Encinas		2022-09-01
Dr Ros McLellan		2018-09-10
Dr Sally Power		2021-09-01
Dr Sheine Virtue Allyvene Peart		2024-09-01
Dr Yuwei Xu		2021-09-01
Professor Andrew James Davies		2024-09-01
Professor Diana Burton		2022-11-01
Professor Morag Redford		2019-09-09
Professor Paul Miller		2021-09-01
Professor Tanya Ovenden-Hope		2020-09-01
Professor Vivienne Baumfield		2017-02-01

Accounts

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

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Registered charity name British Educational Research Association (BERA)

Charity number 1150237

Company Registration 08284220

Trustees

Dominic Wyse (resigned 1 September 2024)
 Vivienne Baumfield (President)
 Gerry Czerniawski
 Mhairi Beaton
 Ros McLellan
 Marlon Moncrieffe
 Morag Redford
 Alison Fox (resigned 1 September 2024)
 Tanya Ovenden-Hope
 Sarah Seleznyov (resigned 1 September 2024)
 Barbara Skinner
 Paul Miller
 Yuwei Xu
 Sally Power
 Sin Wang Chong
 Mabel Encinas
 Diana Burton
 Dr Gurbinder Lalli
 Andrew Davies (appointed 1 September 2024)
 Dr Aimee Quickfall (appointed 1 September 2024)
 De Sheine Peart (appointed 1 September 2024)
 Dr Chantelle Haughton (appointed 1 September 2024)

Staff

Chief Executive and Company Secretary Nick Johnson
 Marie Moore
 Sarah Fleming
 David Chatterjee
 Hannah Marston
 Daniel Taylor (until September 2024)
 Garvin Payne (from September 2024)
 Helen Homersham (until May 2024)
 Paru Rai
 Heidi Hollowbread
 Claire Castle (from October 2024)

Registered office Political Elizabeth Meehan Suite, Regent House, 1-6 Pratt
 Mews, London, London, United Kingdom, NW1 0AD

Auditor PKF Littlejohn LLP
 Chartered Accountants and Statutory Auditor
 15 Westferry Circus
 Canary Wharf
 London E14 4HD

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Solicitors

Mills & Reeve
Botanic House
100 Hills Road
Cambridge CB2 1PH

Introduction

The Trustees, who are also the Directors of the Charitable Company, present their report and audited financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice “Accounting and Reporting by Charities” (“FRS 102 SORP”) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The British Educational Research Association (BERA) is an autonomous learned society distinct from other national institutions and is a company limited by guarantee (08284220) and registered charity (Number 1150237). The charitable objective, as defined in BERA’s constitution is “to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.”

BERA is subject to Articles of Association that can be amended at the Annual General Meeting subject to approval of 75% of those present and voting.

A copy of the current Articles of Association is available on the BERA website.

The Trustees confirm that they have had regard to the guidance on public benefit issued by the Charity Commission when considering the objectives and activities of the Association.

Membership of Council (and Trustees) 2024

The following people served as members of Council in 2024:

- Vivienne Baumfield (President until 8th September 2024)
- Dominic Wyse
- Gerry Czerniawski
- Diana Burton
- Mhairi Beaton
- Ros McLellan
- Marlon Moncrieffe (President from 8th September 2024)
- Morag Redford
- Tanya Ovenden-Hope
- Barbara Skinner
- Paul Miller
- Yuwei Xu
- Sally Power
- Sin Wang Chong
- Gurbinder Lalli
- Aimee Quickfall (from 1st September 2024)
- Sheine Peart (from 1st September 2024)
- Chantelle Haughton (from 1st September 2024)
- Andrew Davies (from 1st September 2024)
- Alison Fox (until 1st September 2024)
- Sarah Seleznyov (until 1st September 2024)

Nick Johnson (appointed April 2012) continued to serve as BERA’s Chief Executive and Company Secretary.

Governance Document

The Association was originally formed by a constitution, which was adopted in April 1974.

The Constitution was amended on several occasions and was then absorbed into the Articles of Association from January 2013. These were updated further at the 2024 AGM.

BERA Council

The Council is the governing body of the Association and the members of the Council are, de facto, the Trustees of the Association as a registered Charity. They are also the Company Directors. The Council has ultimate authority and decision-making over all business including policy, planning and resources.

The Council comprises:

- President;
- Vice President;
- Treasurer;
- Up to twelve Elected Members
- Up to six co-opted members of the Association

Apart from the office holders mentioned above, the term of office for a Council member is four years with the possibility of re-election. Co-opted members may be co-opted for 1-4 years depending on the focus of the co-option.

Council needs to have due regard to representing the four nations and, as such should ensure that it has representation from all four countries amongst its membership.

The Council has the power to set up committees or working groups to undertake the work of the Association and may delegate any of its powers or decision-making authority to such committees, working groups and/or members of staff as it sees fit. All committees and working groups therefore ultimately report to Council through, its committees as appropriate. The Council meets at least three times a year.

The Council is responsible for setting strategies and policies for BERA and for ensuring that these are implemented. The day-to-day running of the Charity is delegated to the Chief Executive and the staff.

BERA Council, acting as the Board of Trustees for BERA, are jointly and severally responsible for the overall governance and strategic direction of BERA, its financial health, the probity of its activities and developing the organisation's aims, objectives and goals in accordance with the governing document, legal and regulatory guidelines.

All trustees are made aware of, and understand, their individual and collective responsibilities; and should not be overly reliant on one or more individual trustees in any particular aspect of the governance of the charity.

BERA Trustees and office holders are expected to adhere to the Nolan principles of public life.

Appointment of Trustees

BERA's Governance year runs from 1st September. Elections for Council and individual posts take place in spring before the Annual General Meeting with the results taking effect from the 1st September. The Annual General Meeting (AGM) normally takes place during the autumn.

Directors begin their term from 1st September after the election or appointment is confirmed. The exception is the Presidential role, the President elect assumes the role following their Presidential address presentation, ordinarily held at BERA Conference.

At the AGM in 2024, members agreed a change to the governance year with effect from 2025, whereby this would now run alongside the calendar year. All existing trustees have had their current terms extended from 1st September to 31st December in the year they were due to leave office.

Elections are conducted by ballot among individual members of the Association with the nomination process and election being run by the BERA office during the spring with the results reported to the Annual General Meeting and terms of office beginning on 1st September.

Trustees' Induction and Training

Trustees undergo appropriate training, which covers their obligations under the constitution, under relevant charity law and with reference to guidance and advice provided by the Charity Commission in England and Wales.

Council members are provided with a copy of the BERA Strategic Plan and guidance material on the structure, history and operation of BERA, including the BERA Handbook, and undertake an induction.

The following documents from the Charity Commission in England and Wales are provided for reference and Trustees are encouraged to familiarise themselves with the online information provided by the Charity Commission:

- CC3 The Essential Trustee: What you need to know
- CC3(a) The Essential Trustee: What's Involved
- CC9 Campaigning and Political Activity Guidance for Charities
- CC11 Trustee Expenses and Payments
- CC29 – Conflicts of Interest: A guide for charity trustees
- CC47 Complaints about Charities
- Charity Governance Code

We are also a member of the NCVO and new trustees are provided with key documentation and access to online courses as part of their induction. Trustees have an induction with members of the professional office and access to the Charity Learning Consortium.

Trustees' responsibilities

The Trustees are also directors of British Educational Research Association under company law.

The Trustees are responsible for preparing financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Committees and Remits

Leadership Committee (LC)

LC work in close cooperation with the Council as the de facto executive committee of BERA. In addition, Council delegates authority to LC to act on behalf of the Association as required, particularly when decisions are needed urgently. Each of the standing committees is represented on the LC alongside BERA Officers.

Their principal responsibilities are to ensure that in all of its activities BERA works towards its strategic objectives. Their remit is monitoring and reviewing of all BERA activities in line with Council's strategic direction which includes the strategic co-ordination and planning of BERA's activities ensuring that organisational priorities are shared and appropriate resources allocated against strategic objectives. This involves reviewing all committee, working group and project business, ensuring that academic input is given where appropriate and progress towards strategic objectives is monitored. This committee also acts as BERA's remuneration committee.

Finance and Operations Committee

This committee has responsibility for overseeing HR policies, including staff development and review, and other broad arrangements that affect terms and conditions of our employees, contracts, regular financial oversight and operational relationships. It works closely alongside LC in ensuring that BERA's finances and operations can support the organisation's strategic objectives and planned activities.

Publications Committee

The committee's principal responsibilities are to ensure that BERA's publications portfolio is well managed and upholds the highest academic standards.

Conference & Events Committee

The committee's principal responsibilities are to ensure that the Annual Conference and programme of in-year events operate to the highest academic standards and are developed in line with BERA's strategic objectives.

Engagement Committee

The committee's principal responsibilities are to ensure that BERA supports its members appropriately in the light of our strategic plan including oversight of our special interest groups and awards.

Risk Assessment and Audit Committee

RAAC is a committee of the Council. It reports to the Council, but its members are not normally members of Council. This is intended to enable it to take an objective and independent approach to its business. Its role is to provide oversight and advice to the Council on the effective functioning of the Association in relation to:

- Risk management;
- Financial processes;
- Legal requirements;
- Whistleblowing

The committee has the authority to request information from any of the Association committees or working groups to enable it to undertake its responsibilities. This committee manages the BERA Risk Register.

Authority

Ultimate authority for all Association business remains with the Council.

The Council delegates authority to LC to act on behalf of the Association as required. Only the Officers and the Chief Executive have the authority to sign contracts upon BERA's behalf.

Finances and Budgets

BERA Council has a statutory duty to prepare financial statements for each financial period, as set out in the Statement of Trustees' Responsibilities.

The management of this is delegated to the Treasurer who oversees BERA's finances in association with the Chief Executive. The Treasurer has formal responsibility for BERA finances and the BERA Office conducts oversight of the financial arrangements of the Association and the day-to-day administration of finance.

BERA's financial year runs from 1st January to 31st December. A budget is approved by Council prior to the start of the financial year or as soon as practicable afterwards. End of year accounts will be reported to Council following the end of the financial audit as well as to each year's AGM as well as regular updates during their meetings.

Staffing and Contracts

The BERA Office comprises the staff employed to carry out the charity's functions. UCL IoE was contracted to provide office space and services until April 2024.

For the 2024 year, the office core team comprised:

- Nick Johnson – Chief Executive
- Sarah Fleming – Membership & Engagement Manager
- Marie Moore- Events Manager
- David Chatterjee - Finance & Governance Manager
- Hannah Marston - Publications Manager (on maternity leave from October 2024)
- Daniel Taylor – Events Co-ordinator (until September 2024)
- Helen Homersham – Conference Administrator (until May 2024)
- Paru Rai – Publications and Digital Communications Officer
- Heidi Hollowbread – Administrator
- Garvin Payne - Events Co-ordinator (from September 2024)
- Claire Castle - Publications Manager Maternity Cover (from October 2024)

Accountancy Services were provided by Kaya Taylor on a freelance basis (KLT Business Management)

In the 2024, the Association has obtained significant contracted services from:

- ITD for provision of IT
- Wiley-Blackwell Publishers (publishers of our journals)
- Soapbox (management of BERA website and other design services)
- SmartImpact (CRM)
- KLT Business Management
- Colourview Print Solutions
- Mail Handling Solutions Ltd

Maverick Publishing Specialists

- Total Merchandise Ltd
- The UCL Institute of Education (office space)
- Political Studies Association (office space)
- PKF Littlejohn LLP
- All in the Loop Ltd (Conference app)
- Talking Slides
- Advo (payroll)
- Royal London (pensions)
- University of Manchester (Conference 2024 venue)
- Emirates Old Trafford (Conference 2024 social venue)

Membership

The membership who joined for the 2024 membership year totalled 3,251 (2023 – 2,854).

Risk Assessment

The Trustees have examined the Association's principal areas of operation and considered the major risks faced in each of these areas. In the opinion of the Trustees, the Association has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

The Association has a Risk Assessment and Audit Committee to monitor the work of the Association. This Committee reports to the Council and carries out a detailed assessment of the Risk register each autumn. Following that, the register is shared with individual committees to assess the risk and responses in their respective areas and they report back to the Risk Assessment and Audit Committee. The chair of the Risk Assessment and Audit Committee also sits on BERA's Finance & Operations Committee.

Objectives and Activities

In autumn 2021 we launched our [new strategic plan](#) which has four main objectives:

- To enhance the health of education as a discipline by nurturing a strong and confident research environment.
- To champion education research, enhancing its use in policymaking and educational practice.
- To celebrate and recognise excellence in the education research community.
- To ensure a strong and sustainable future for BERA.

[This review summarises progress against these objectives and our achievements in 2024](#). 2024 was also BERA's 50th anniversary year, allowing us an opportunity to reflect on our rich history while looking ahead to the future of educational research. We published an annual report to members and the wider public highlighting the array of activity in 2024.

To enhance the health of education as a discipline by nurturing a strong and confident research environment, we:

- Funded £25,000 of research through the Brian Simon fund, with 5 reports on education and democracy published
- Awarded £20,000 of funding through the 2024 Small Grants Fund: Professional learning for teacher educators
- Awarded the 2024–2025 BCF Curriculum Investigation Grant on 'Meeting the challenge of Artificial Intelligence for teaching and learning'
- Secured funding from the Kusuma Trust to award over £160,000 in funding for research into neurodiversity in schools
- Launched the BERA Neurodivergent Researchers Network
- Published with Emerald The BERA Guide to Decolonising the Curriculum and The BERA Guide to Mental Health and Wellbeing in Schools
- Celebrated Early Career Researchers at the 2nd Annual ECR Conference with record numbers
- Published the updated fifth edition of BERA's Ethical Guidelines for Educational Research and associated case studies
- Continued to support ECRs through the career development scheme
- Commissioned an expert panel to investigate the situation regarding funding for educational research
- Reviewed and updated our Race Equity Policy to ensure it reflects current standards and demonstrates best practice
- Hosted the ECR social at conference attended by c.100 delegates, with a further c.200 delegates at the gala dinner

To champion education research, enhancing its use in policymaking and educational practice, we:

- Launched our book Curriculum in a Changing World: 50 think pieces on education policy, practice, innovation & inclusion
- Published the outcomes of the 2023 Small Grants fund looking at 'education in a digital age: perspectives from policy and practice'
- Published eight BERA Blog Special issues on topics such as the climate crisis, gender and sexuality, education in Northern Ireland, Wales and the Global South
- Published 50@50 – updated 40@40 with 10 landmark studies from the past decade
- Began the BERA Presidential Seminar Series in Scotland on anti-racism in education, with events in the other three nations planned for 2025
- Worked with the British Psychological Association to secure funding for a project developing a teaching resource to shine a light on the history of intelligence testing within the UK education system
- Published 280 blog posts on the BERA Blog and reached over 250,000 page views
- Published three new BERA Bites on the English education system, employability education and developing researcher profile
- Launched the BERA Teacher Network
- Launched the BERA Blog newsletter
- Played an active role in the Academy of Social Sciences, contributing to their work on the REF, open access and EDI

To celebrate and recognise excellence in the education research community, we:

- Hosted the 2024 BERA Annual Conference & WERA Focal Meeting, held 8-12th September, 2024 in Manchester, UK, celebrating BERA's 50th and WERA's 15th anniversaries.
- We welcomed 2,000 delegates from the UK and around the world. Partnering with WERA, the conference served as a vibrant forum for sharing research and fostering global connections in education
- Celebrated strong Impact factors for BERJ, BJET, Review of Education and the Curriculum Journal
- Appointed new editorial teams for BERJ, Review of Education and The Curriculum Journal
- Acknowledged excellence in publishing by awarding the Educational Research Book of the Year award to Elite Universities and the Making of Privilege by Kalwant Bhopal and Martin Myers
- Awarded the 2024 Equality in Education award to Chantelle Haughton
- Awarded the 2024 Academic Citizen of the Year award to Mark Priestley
- Awarded the John Nisbet Fellowship to Lani Florian, our 19th recipient
- Ran 38 online events and coffee hours for members and four in person events
- Recognised excellence by undergraduate, masters and doctoral students through our annual awards
- Continued to support our second BERA Doctoral fellowship
- Ran eight pre-conference events with almost 250 attendees

To ensure a strong and sustainable future for BERA, we:

- Undertook a review of our governance, with changes presented to the membership at the AGM
- Appointed new four nations representatives to BERA Council
- Secured new office premises and formed a partnership with The Political Studies Association (PSA)
- Reached 17.5k followers on Twitter/X and 3.5k followers on LinkedIn
- Looked at BERA's history, in special sections of Research Intelligence
- Ran a joint 50th anniversary event with SERA to celebrate our collective achievements and collaborations
- Hosted a 50th anniversary birthday party at the awards and AGM event, including celebrating those who have played a key part in shaping BERA's history
- Welcomed our 37th President Marlon Moncrieffe
- Refreshed our branding and the BERA logo
- Achieved a record in-year membership of over 3,000 members
- Are constantly reviewing our activities against their environmental impact and seeking to minimise our carbon footprint

Thanks are extended to all staff, trustees, committee members, journal editors, and other volunteers for their efforts over the year in delivering this extensive programme of work.

Management and Finances

BERA remains in a strong financial situation and we continue to maintain healthy reserves, which are now above £2.6M and split between a substantial sum invested within a managed investment fund and cash that is held in relatively quick access accounts.

Provision was made in 2024 for a VAT adjustment following a review of previous year's VAT calculations. As a result of this exercise, the basis by which BERA's VAT is calculated has been updated and previous liabilities were identified. It is expected the situation will be resolved during the course of 2025.

For many years we have operated with a policy of being able to ensure that a year's operating costs are covered by our reserves and a ratio of 1:1.4 between turnover and reserves has been an important benchmark for the association. The direction of travel means that we are currently well in excess of this ratio, and for several years we have had considerably more reserves than one year's annual turnover. Although it should be noted that our normal operating turnover has also increased year on year. . BERA Council have continued to set deficit budgets to help lower the ratio between turnover and reserves and the [reserves policy](#) is reviewed annually.

Our level of reserves means that the association is operating on a very secure financial footing although we continued to be in a volatile situation with the ongoing pressures on UK higher education and the threats to our publishing income from open access mandates. BERA is not minded to generate excessive funds in reserve if we have no immediate or mid-term need for them. What is important is that we have sufficient

reserves for short-term crisis management. BERA remains in a secure financial position where it can continue to plan for new ventures enabling us to provide a broad offer to our members, but we remain in an uncertain period in our history, and we will continue to monitor the impact that the external environment might have on our organisation and its finances. In 2023, we expanded our staff team and in 2024 we took out a 3-years contract for office space which has contributed to the need for healthy reserves to allow us to fulfil our obligations.

BERA is committed to act as a responsible employer of the staff in its professional office, with appropriate concern for the health and well-being of our employees. BERA now employs all staff on its own terms and conditions.

Our accounts show that BERA's medium-term financial position remains healthy and is still secured by positive publishing agreements (open access notwithstanding) and a high level of reserves. During the course of 2024, we tendered for our journal publishing contract and by the end of the year were in negotiations with one company to agree a new contract for 2026 onwards. All of this gives reassurance that BERA can plan for the future with a high degree of confidence. We continue to be financially prudent and to that effect we took a very sensible and pragmatic approach to budget setting for 2025 and beyond.

Audit Information

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are individually aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all reasonable steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

PKF Littlejohn LLP has signified its willingness to continue in office.

By Order of the Trustees

Trustee

Dr Marlon L. Moncrieffe

Dr Marlon L. Moncrieffe

Date: 11th August 2025

Auditors' Report to the Members of the British Educational Research Association**Opinion**

We have audited the financial statements of British Educational Research Association (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2022 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the charitable company financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the charitable company financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2022 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the charitable company and the sector in which they operate to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, industry research, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from Companies Act 2006, Charities Act 2022, Charities (Accounts and Reports) Regulations 2008 and tax legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management and reviewing of minutes.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that the completeness of liabilities was also an area of risk.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: reviewing journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities <http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for> [https://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](https://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the charitable company and the charitable company's as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alastair Duke (Senior Statutory Auditor)

For and on behalf of
PKF Littlejohn LLP
 Statutory Auditor

15 Westferry Circus
 Canary Wharf
 London E14 4HD

September 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Income from:					
Membership subscriptions		249,224	-	249,224	221,270
Investments	1	100,737	-	100,737	52,521
Charitable Activities	2	1,597,427	84,681	1,682,108	1,073,044
Total Income		1,947,388	84,681	2,032,069	1,346,835
Expenditure on:					
	3&4				
Raising funds		154,571	-	154,571	143,533
Charitable activities		1,757,167	71,662	1,828,829	1,229,756
Total Expenditure		1,911,738	71,662	1,983,400	1,373,289
Net gains on investments		81,835	-	81,835	93,527
Transfers between Funds		6,023	(6,023)	-	-
Net Movement in Funds	5	123,508	6,996	130,504	67,073
Reconciliation of Funds:					
Fund balances brought forward		2,460,819	9,531	2,470,350	2,403,277
Balance at End of Year		£2,584,327	£16,527	£2,600,854	£2,470,350

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charitable Company.

	Note	2024	2023
Fixed Assets			
Tangible fixed assets	7	41,732	55,173
Investments	8	1,499,021	1,417,186
Current Assets			
Debtors	9	384,618	325,323
Cash at bank and in hand		935,497	758,204
		1,320,115	1,083,527
Creditors: amounts falling due within one year	10	(260,014)	(85,536)
Net Current Assets		1,060,101	997,991
Net Assets		£2,600,854	£2,470,350
Funds	11		
Restricted funds		16,527	9,531
Unrestricted funds			
General		2,334,327	2,096,148
Designated		250,000	364,671
		£2,600,854	£2,470,350

Approved by the Board of Trustees on the 11th August 2025 and signed on its behalf by

Trustee *Dr Marlon L. Moncrieffe*

Dr Marlon L. Moncrieffe

The Accounting Policies and Notes on pages 18 to 25 form part of these Financial Statements.

	2024	2023
Cash flow from operating activities (see below)	81,693	(155,692)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(5,137)	(53,322)
Dividends and interest from investments	100,737	52,521
Net cash flow used in investing activities	95,600	(801)
Change in cash and cash equivalents in the year	177,293	(156,493)
Cash and cash equivalents at start of year	758,204	914,697
Cash and cash equivalents at end of year	£935,497	£758,204
Cash and cash equivalents consists of:		
Cash at bank and in hand	935,497	758,204
Cash and cash equivalents at end of year	£935,497	£758,204
Net income for the year	130,504	67,073
Dividends and interest from investments	(100,737)	(52,521)
Depreciation of tangible fixed assets	18,578	7,451
(Gains)/Losses on investments	(81,835)	(93,527)
(Increase)/decrease in debtors	(59,295)	(39,332)
i(Decrease)/increase in creditors	174,478	(44,836)
Net cash flow from operating activities	£81,693	£(155,692)

The Accounting Policies and Notes on pages 18 to 25 form part of these Financial Statements.

General information and basis of preparation

British Educational Research Association is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2022, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund Accounting

Restricted funds comprise donations and grants which have been received for specific purposes, or which are subject to specific conditions imposed by the donor.

Unrestricted funds may be used for the purposes of the Charitable Company at the Trustees' discretion. Unrestricted funds may be designated by the Trustees for specific purposes. Designated funds represent those funds designated at the discretion of the Trustees.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income derived from membership subscriptions and sales is credited to the Statement of Financial Activities (SOFA) in the period to which it relates. Fees represent amounts invoiced to third parties for the provision of services and are recognised on the basis of entitlement. Grants and donations represent amounts from individuals, corporations, trusts and funding bodies and are credited to the SOFA in the year in which they are receivable.

Investment income is recognised as the charity's right to receive payment is established.

Resources Expended and Basis of Allocation of Costs

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is reported gross of related income on the following bases:

- Costs of generating voluntary income comprise the direct costs associated with attracting voluntary income, plus a proportion of cost that cannot be directly attributed (support costs).
- Expenditure on charitable activities comprises direct expenditure. Where costs cannot be directly attributed (support costs), they have been allocated to the activities on a basis consistent with the use of resources.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible Fixed Assets, Depreciation and Impairment

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor assets are expensed in the year in which the cost is incurred. Donated assets are included in income and fixed assets, where a value can be reasonably obtained, and are depreciated.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost of each asset, less any estimated residual value, over its expected useful life. The annual depreciation rates and methods are as follows:

Furniture, office and technical equipment - 25% straight line.

Assets in the course of construction, website and database costs, have been shown separately. No depreciation is provided until an asset is brought into use.

Where the recoverable amount of a tangible fixed asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment recognised in the SoFA.

Investments

Publicly traded investments, or those where fair value can otherwise be measured reliably, are measured at fair value at each balance sheet date, with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Taxation

The Charitable Company is generally exempt from taxation with the exception of Value Added Tax. Where appropriate all expenditure is stated exclusive of the related Value Added Tax.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1. Investment Income	2024	2023
Bank interest and investment income	£100,737	£52,521
	<u> </u>	<u> </u>

Investment income in both years relates to unrestricted funds.

2. Income from Charitable Activities	2024	2023
Publications and Royalties	803,658	716,724
Annual conference	779,299	327,742
Grants	84,681	-
Other income	8,470	4,578
Gifts in kind	6,000	24,000
	<u> </u>	<u> </u>
	£1,682,108	£1,073,044
	<u> </u>	<u> </u>

Income from charitable activities consists of £1,597,427 (2023 - £1,073,044) relating to unrestricted funds and £84,681 (2023 - £nil) to restricted funds.

3. Expenditure

	Depreciation	Direct costs	Support costs (see note 4)	Total 2024	Total 2023
Raising funds	-	-	154,571	154,571	143,533
Charitable activities	18,579	1,191,961	618,289	1,828,829	1,229,756
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	£18,579	£1,191,961	£772,860	£1,983,400	1,373,289
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Expenditure relates to £1,911,738 (2023 - £1,217,256) from unrestricted funds and £71,662 (2023 - £12,500) from restricted funds.

4. Support Costs

	Staff and associated costs	Premises costs	Governance costs	Total 2024	Total 2023
Raising funds	117,444	24,842	12,285	154,571	143,533
Charitable activities	469,778	99,367	49,144	618,289	574,134
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	£587,222	£124,209	£61,429	£772,860	£717,667
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Governance costs:					
Audit fees				6,200	6,000
Accountancy				14,201	13,924
Other				41,028	39,104
				<u> </u>	<u> </u>
				£61,429	£59,028
				<u> </u>	<u> </u>

5. Net Incoming Resources

This is stated after charging:

Depreciation	£18,578	£18,701
Auditors' remuneration - audit	£6,200	£6,000
	<u> </u>	<u> </u>

6. Trustees and Contracted Personnel

Staff costs are for 9 employees (2023 - 8).

In the prior year, four staff were recharged from the UCL Institute of Education until 30th June 2023. From 1st July 2023, those four staff transferred to BERA under a TUPE arrangement. The recharge costs for those 4 staff for six months to 30th June 2023 was £156,117.

During the course of the year, there was one employee earning a salary between £60,000 and £70,000 (2023 – one) one employee earning a salary between £70,000 and £80,000 (2024 - none), and one employee earning a salary between £100,000 and £110,000 (2023 – one between £90,000 to £100,000).

The total amount of employee benefits received by key management personnel during the year was £459,611 (2023 - £400,013). The Association considers its key management personnel to comprise the Chief Executive, Events Manager, Publications Manager, Finance and Governance Manager and Membership and Engagement Manager.

Fifteen trustees (2023 - fifteen) received a total of £28,365 (2023 - £20,007) reimbursed travel and subsistence expenses in the year.

Staff costs	2024	2023
Recharges from UCL Institute of Education	-	156,117
Wages and salaries	348,362	193,631
Social security costs	127,414	85,726
Pension contributions	94,273	47,799
	<u> </u>	<u> </u>
Total staff costs	£570,049	£483,273
	<u> </u>	<u> </u>

The average number of persons employed by the Company during the year was:

Recharged employees	-	4
Directly employed staff	9	4
	<u> </u>	<u> </u>
Total	9	8
	<u> </u>	<u> </u>

7. Tangible Fixed Assets

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2024	257,669	257,669
Additions	5,137	5,137
At 31 December 2024	262,806	262,806
Accumulated Depreciation		
At 1 January 2024	202,496	202,496
Charge for year	18,578	18,578
At 31 December 2024	221,074	221,074
Net Book Value		
At 31 December 2024	£41,732	£41,732
At 31 December 2023	£55,173	£55,173

The Charitable Company had capital commitments totalling £nil at 31 December 2024 (2022 - £3,862).

8. Investments

	2024	2023
Balance brought forward	1,417,186	1,323,659
Unrealised gain	81,835	93,527
	£1,499,021	£1,417,186
Investments at fair value include		
Global funds	£1,499,021	£1,417,186

£1,499,021 is held in the Quilter Investors Ltd QC Global Income and Growth Fund. No other individual investment is considered to be material. The cost of investments was £1,508,423 (2023 - £1,508,423).

10. **Creditors:** amounts falling due within one year

Included within creditors is £18,375 (2023 - £8,980) of deferred income relating to membership subscriptions received in advance.

Analysis of Total Funds				
As at 31 December 2024	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,550	22,550
Unrestricted Funds	41,732	1,499,021	1,037,601	2,584,327
	£41,732	£1,499,021	£1,060,101	£2,600,854
As at 31 December 2023	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	9,531	9,531
Unrestricted Funds	55,173	1,417,186	988,460	2,460,819
	£55,173	£1,417,186	£997,991	£2,470,350

During the year, payments were made to two trustees (Yuwei Xu for £1,320, and Sin Wang Chong for £990) for honoraria relating to their work as journal editors (2023 – no payments made to trustees). This is not linked to their trustee role and was in line with the honoraria received by the other journal editors.

There were no contingent liabilities to disclose at 31 December 2024 (2023 - none).

There were no events to disclose subsequent to the year-end.

15. Financial commitments

At 31 December 2024 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
Not later than one year	£-	£-
	<u> </u>	<u> </u>

16. Restricted and Unrestricted Funds

	As at 1 January 2024	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2024
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	6,957	-	(6,957)	-	-
Kusuma Trust	-	84,681	(64,705)	(6,023)	13,953
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	9,531	84,681	(71,662)	(6,023)	16,527
Unrestricted					
General Fund	2,096,148	1,947,388	(1,909,958)	200,749	2,334,327
Designated Funds					
- Open access	250,000	-	-	-	250,000
- UCL-IOE	114,671	-	(1,780)	(112,891)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds	£2,470,350	£2,032,069	£(1,983,400)	£81,835	£2,600,854
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	As at 1 January 2023	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2023
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	(12,500)	-	6,957
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	22,031	-	(12,500)	-	9,531
Unrestricted					
General Fund	2,016,575	1,346,835	(1,360,789)	93,527	2,096,148
Designated Funds					
- Open access	250,000	-	-	-	250,000
- UCL-IOE	114,671	-	-	-	114,671
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds	£2,403,277	£1,346,835	£(1,373,289)	£93,527	£2,470,350
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16. Restricted and Unrestricted Funds (continued)

Desmond Nuttall fund was a legacy from the family of Desmond Nuttall for grant funding.

Brian Simon fund was a legacy from the family of Brian Simon for specific purposes, now fully expended.

Kusuma Trust monies are to support grants for research activity over the course of 2024/5.

Accounts

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

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BRITISH EDUCATIONAL RESEARCH ASSOCIATION**TRUSTEES AND ADVISERS**

Registered charity name British Educational Research Association (BERA)

Charity number 1150237

Company Registration 08284220

Trustees

Vivienne Baumfield (President)
Dominic Wyse
Gerry Czerniawski
Sean Hayes (resigned 31 August 2023)
Richard Race (resigned 31 August 2023)
Mhairi Beaton
Ros McLellan
Marlon Moncrieffe
Morag Redford
Alison Fox
Tanya Ovenden-Hope
Sarah Seleznyov
Barbara Skinner
Paul Miller
Yuwei Xu
Sally Power
Sin Wang Chong
Mabel Encinas
Diana Burton
Gurpinder Lalli (appointed 1 September 2023)

Staff

Chief Executive and Company Secretary Nick Johnson
Marie Moore
Sarah Fleming
David Chatterjee
Hannah Marston
Daniel Taylor
Paru Rai
Heidi Hollowbread

Principal Address BERA, Elizabeth Meehan Suite, Regent House, 1-6 Pratt
Mews, London, United Kingdom, NW1 0AD

Auditor PKF Littlejohn LLP
Chartered Accountants and Statutory Auditor
15 Westferry Circus
Canary Wharf
London E14 4HD

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

TRUSTEES AND ADVISERS

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Solicitors

Mills & Reeve
Botanic House
100 Hills Road
Cambridge CB2 1PH

Introduction

The Trustees, who are also the Directors of the Charitable Company, present their report and audited financial statements for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" ("FRS 102 SORP") in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The British Educational Research Association (BERA) is an autonomous learned society distinct from other national institutions and is a company limited by guarantee (08284220) and registered charity (Number 1150237). The charitable objective, as defined in BERA's constitution is "to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit."

BERA is subject to Articles of Association that can be amended at the Annual General Meeting subject to approval of 75% of those present and voting.

A copy of the current Articles of Association is available on the BERA website.

The Trustees confirm that they have had regard to the guidance on public benefit issued by the Charity Commission when considering the objectives and activities of the Association.

Membership of Council (and Trustees) 2023

The following people served as members of Council in 2023:

- Vivienne Baumfield (President)
- Dominic Wyse
- Gerry Czerniawski
- Diana Burton
- Mhairi Beaton
- Ros McLellan
- Marlon Moncrieffe
- Morag Redford
- Alison Fox
- Tanya Ovenden-Hope
- Sarah Seleznyov
- Barbara Skinner
- Paul Miller
- Yuwei Xu
- Sally Power
- Sin Wang Chong
- Gurpinder Lalli (from 1st September 2023)
- Sean Hayes (until 1st September 2023)
- Richard Race (until 1st September 2023)

Nick Johnson (appointed April 2012) continued to serve as BERA's Chief Executive and Company Secretary.

Governance Document

The Association was originally formed by a constitution, which was adopted in April 1974.

The Constitution was amended on several occasions and was then absorbed into the Articles of Association from January 2013. The last update was at the 2022 AGM.

BERA Council

The Council is the governing body of the Association and the members of the Council are, de facto, the Trustees of the Association as a registered Charity. They are also the Company Directors. The Council has ultimate authority and decision-making over all business including policy, planning and resources.

The Council comprises:

- President;
- Vice President;
- Treasurer;
- Up to twelve Elected Members
- Up to six co-opted members of the Association

Apart from the office holders mentioned above, the term of office for a Council member is four years with the possibility of re-election. Co-opted members may be co-opted for 1-4 years depending on the focus of the co-option.

Council needs to have due regard to representing the four nations and, as such should ensure that it has representation from all four countries amongst its membership.

The Council has the power to set up committees or working groups to undertake the work of the Association and may delegate any of its powers or decision-making authority to such committees, working groups and/or members of staff as it sees fit. All committees and working groups therefore ultimately report to Council through, its committees as appropriate. The Council meets at least three times a year.

The Council is responsible for setting strategies and policies for BERA and for ensuring that these are implemented. The day-to-day running of the Charity is delegated to the Chief Executive and the staff.

BERA Council, acting as the Board of Trustees for BERA, are jointly and severally responsible for the overall governance and strategic direction of BERA, its financial health, the probity of its activities and developing the organisation's aims, objectives and goals in accordance with the governing document, legal and regulatory guidelines.

All trustees are made aware of, and understand, their individual and collective responsibilities; and should not be overly reliant on one or more individual trustees in any particular aspect of the governance of the charity.

BERA Trustees and office holders are expected to adhere to the Nolan principles of public life.

Appointment of Trustees

BERA's Governance year runs from 1st September. Elections for Council and individual posts take place in spring before the Annual General Meeting with the results taking effect from the 1st September. The Annual General Meeting (AGM) normally takes place during the autumn.

Directors begin their term from 1st September after the election or appointment is confirmed. The exception is the Presidential role, the President elect assumes the role following their Presidential address presentation, ordinarily held at BERA Conference.

Elections are conducted by ballot among individual members of the Association with the nomination process and election being run by the BERA office during the spring with the results reported to the Annual General Meeting and terms of office beginning on 1st September.

Trustees' Induction and Training

Trustees undergo appropriate training, which covers their obligations under the constitution, under relevant charity law and with reference to guidance and advice provided by the Charity Commission in England and Wales.

Council members are provided with a copy of the BERA Strategic Plan and guidance material on the structure, history and operation of BERA, including the BERA Handbook, and undertake an induction.

The following documents from the Charity Commission in England and Wales are provided for reference and Trustees are encouraged to familiarise themselves with the online information provided by the Charity Commission:

- CC3 The Essential Trustee: What you need to know
- CC3(a) The Essential Trustee: What's Involved
- CC9 Campaigning and Political Activity Guidance for Charities
- CC11 Trustee Expenses and Payments
- CC29 – Conflicts of Interest: A guide for charity trustees
- CC47 Complaints about Charities
- Charity Governance Code

We are also a member of the NCVO and new trustees are provided with key documentation and access to online courses as part of their induction.

Trustees' responsibilities

The Trustees are also directors of British Educational Research Association under company law.

The Trustees are responsible for preparing financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Committees and Remits

Leadership Committee (LC)

LC work in close cooperation with the Council as the de facto executive committee of BERA. In addition, Council delegates authority to LC to act on behalf of the Association as required, particularly when decisions are needed urgently. Each of the standing committees is represented on the LC alongside BERA Officers.

Their principal responsibilities are to ensure that in all of its activities BERA works towards its strategic objectives. Their remit is monitoring and reviewing of all BERA activities in line with Council's strategic direction which includes the strategic co-ordination and planning of BERA's activities ensuring that organisational priorities are shared and appropriate resources allocated against strategic objectives. This involves reviewing all committee, working group and project business, ensuring that academic input is given where appropriate and progress towards strategic objectives is monitored. This committee also acts as BERA's remuneration committee.

Finance and Operations Committee

This committee has responsibility for overseeing HR policies, including staff development and review, and other broad arrangements that affect terms and conditions of our employees, contracts, regular financial oversight and operational relationships. It works closely alongside LC in ensuring that BERA's finances and operations can support the organisation's strategic objectives and planned activities.

Publications Committee

The committee's principal responsibilities are to ensure that BERA's publications portfolio is well managed and upholds the highest academic standards.

Conference & Events Committee

The committee's principal responsibilities are to ensure that the Annual Conference and programme of in-year events operate to the highest academic standards and are developed in line with BERA's strategic objectives.

Engagement Committee

The committee's principal responsibilities are to ensure that BERA supports its members appropriately in the light of our strategic plan including oversight of our special interest groups and awards.

Risk Assessment and Audit Committee

RAAC is a committee of the Council. It reports to the Council, but its members are not normally members of Council. This is intended to enable it to take an objective and independent approach to its business. Its role is to provide oversight and advice to the Council on the effective functioning of the Association in relation to:

- Risk management;
- Financial processes;
- Legal requirements; and
- Whistleblowing

The committee has the authority to request information from any of the Association committees or working groups to enable it to undertake its responsibilities. This committee manages the BERA Risk Register.

Authority

Ultimate authority for all Association business remains with the Council.

The Council delegates authority to LC to act on behalf of the Association as required. Only the Officers and the Chief Executive have the authority to sign contracts upon BERA's behalf.

Finances and Budgets

BERA Council has a statutory duty to prepare financial statements for each financial period, as set out in the Statement of Trustees' Responsibilities.

The management of this is delegated to the Treasurer who oversees BERA's finances in association with the Chief Executive. The Treasurer has formal responsibility for BERA finances and the BERA Office conducts oversight of the financial arrangements of the Association and the day-to-day administration of finance.

BERA's financial year runs from 1st January to 31st December. A budget is approved by Council prior to the start of the financial year or as soon as practicable afterwards. End of year accounts will be reported to Council following the end of the financial audit as well as to each year's AGM as well as regular updates during their meetings.

Staffing and Contracts

The BERA Office comprises the staff employed to carry out the charity's functions. Four of these staff were employed through the UCL Institute of Education (IoE) until June 30th 2023, which provided all personnel and employment facilities for them. UCL IoE is also contracted to provide office space and services. As of 1st July 2023, all staff were transferred to BERA's direct employment. By agreement, we continued to use UCL office space while we made plans to move into our own premises in 2024.

For the 2023 year, the office core team comprised:

- Nick Johnson – Chief Executive
- Sarah Fleming – Membership & Engagement Manager
- Marie Moore - Events Manager
- David Chatterjee - Finance & Governance Manager
- Hannah Marston - Publications Manager
- Daniel Taylor – Events Co-ordinator (appointed March 2023)
- Paru Rai – Publications and Digital Communications Officer (appointed March 2023)
- Heidi Hollowbread – Administrator (appointed May 2023)

Accountancy Services were provided by Kaya Taylor on a freelance basis (KLT Business Management)

In the 2023, the Association has obtained significant contracted services from:

- ITD for provision of IT
- Wiley-Blackwell Publishers (publishers of our journals)
- Soapbox (management of BERA website and other design services)
- Diners Club International (Trainline business)
- SmartImpact (CRM)
- Colourview Print Solutions
- Total Mail
- Toast Design Consultancy
- Aurora (printing)
- The UCL Institute of Education (office space and staffing)
- NCVO (Meeting room space)
- PKF Littlejohn LLP (auditors)
- Mills and Reeve LLP (legal services)
- All in the Loop Ltd (Conference app)
- Scrutton Bland Ltd (Insurance and Pensions Advice)
- SpaceStation (Storage)
- Conference Aston (Conference 2023 venue)
- Aramark Ltd (Conference 2023 social venue)

Membership

The membership who joined for the 2023 membership year totalled 2,854 (2022 – 2,651).

Risk Assessment

The Trustees have examined the Association's principal areas of operation and considered the major risks faced in each of these areas. In the opinion of the Trustees, the Association has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

The Association has a Risk Assessment and Audit Committee to monitor the work of the Association. This Committee reports to the Council and carries out a detailed assessment of the Risk register each autumn. Following that, the register is shared with individual committees to assess the risk and responses in their respective areas and they report back to the Risk Assessment and Audit Committee. The chair of the Risk Assessment and Audit Committee also sits on BERA's Finance & Operations Committee.

Objectives and Activities

In autumn 2021 we launched our [new strategic plan](#) which has four main objectives:

- To enhance the health of education as a discipline by nurturing a strong and confident research environment.
- To champion education research, enhancing its use in policymaking and educational practice.
- To celebrate and recognise excellence in the education research community.
- To ensure a strong and sustainable future for BERA.

This review summarises progress against these objectives and our achievements in 2023.

To enhance the health of education as a discipline by nurturing a strong and confident research environment, we:

Completed the first stage of our major initiative looking at Education: The State of the Discipline, including:

- A Systematic scoping review of the literature
 - A survey of education researchers' work, experiences and identities
 - An exploration of existing statistical data relating to staff equality in UK higher education
 - An analysis of Research Excellence Framework (REF) impact case studies
 - A quantitative assessment of the progress of education as an academic discipline in UK universities through analysis of REF data
- We expanded the Early Career Researcher network and held our first ECR conference.
- Supported the development and activity of our SIGs and networks.
- We developed further links with WERA through a writing seminar programme and we are hosting their focal meeting in 2024.
- Awarded over £50,000 in research grant funding.
- Awarded our small grants fund to 4 new projects under the theme of Education in a digital age.
- Used the Brian Simon fund to support research on Education and Democracy and/or History of Education.

To champion education research, enhancing its use in policymaking and educational practice, we:

- Continued to work and network with other learned societies.
- Built partnerships to engage practitioners.
- Supported a seminar series with ESRC and SRHE on "What are we educating for" and published a special issue of the Blog on the outcomes bringing together policymakers, educational practitioners and researchers:
- Offered a wide programme of events over the year, 50 online events and Presidential roundtables in Cardiff and Belfast.
- Released 4 issues of Research Intelligence, commissioned on topical themes.
- Hosted over 1000 delegates at the BERA 2023 Annual Conference.
- Published the outcomes of our funded research to schools on developing a curriculum for environmental sustainability.
- The BERA Blog hosted nearly 200 new blogs this year and ran six special issues. We had 213k page views, and it was read in 202 countries.

To celebrate and recognise excellence in the education research community, we:

- Reviewed our awards and introduced new ones to celebrate excellence across the discipline:
 - Equality in Education
 - Academic Citizen of the Year.
 - Educational Research Book of the year
- Continued to celebrate Early Career Researcher excellence through our Undergraduate, Masters and Doctoral awards, and awarded funding for research through our ECR Career Development Fellowship.
- Hosted our first ever awards event, celebrating and hearing from our winners.
- Our journals BERJ and BJET both increased their impact factors, and Review of Education and Curriculum Journal received impressive inaugural impact factors. We had 1.5 million downloads across our portfolio.

To ensure a strong and sustainable future for BERA, we:

- Reached over 3000 members for the first time including those joining ahead of 2024.
- Made further progress on our race equality action plan.
- Commissioned a review of our governance structures & processes.
- Finalised and recruited to a full office team to increase capacity.
- Completed transfer from UCL and scoped new office space.
- Developed a sustainability programme for BERA.
- Made plans for the launch of the BERA Teacher Network.
- Invested in our digital infrastructure to enhance the member offering and increase efficiency.
- Increased our website reach to 1.1 million people.

Thanks are extended to all staff, trustees, committee members and other volunteers for their efforts over the year in delivering this extensive programme of work.

Management and Finances

BERA remains in a strong financial situation and we were not adversely affected by the global Covid-19 pandemic. We continue to maintain healthy reserves, which are now above £2.4M and split between a substantial sum invested within a managed investment fund and cash that is held in relatively quick access accounts.

For many years we have operated with a policy of being able to ensure that a year's operating costs are covered by our reserves and a ratio of 1:1.4 between turnover and reserves has been an important benchmark for the association. The direction of travel means that we are currently well in excess of this ratio, and for several years we have had considerably more reserves than one year's annual turnover. This situation was compounded by the pandemic whereby in many cases our expenditure was much lower than it was in the years immediately preceding. BERA Council have continued to set deficit budgets to help lower the ratio between turnover and reserves and the reserves policy is reviewed regularly.

Our level of reserves means that the association is operating on a very secure financial footing although we continued to be in a volatile situation with the ongoing pressures on UK higher education and the threats to our publishing income from open access mandates. BERA is not minded to generate excessive funds in reserve if we have no immediate or mid-term need for them. What is important is that we have sufficient reserves for short-term crisis management. BERA remains in a secure financial position where it can continue to plan for new ventures enabling us to provide a broad offer to our members, but we remain in an uncertain period in our history, and we will continue to monitor the impact that the external environment might have on our organisation and its finances. In 2023, we expanded our staff team which has contributed to the need for healthy reserves to allow us to fulfil our obligations.

BERA is committed to act as a responsible employer of the staff in its professional office, with appropriate concern for the health and well-being of our employees. In 2023, we completed the project for BERA to become its own employer which was built on the principle, agreed by Council, that any new terms and conditions should not lead to a diminution in what BERA staff are offered. BERA now employs all staff on its own terms and conditions.

Our accounts show that BERA's medium-term financial position remains healthy and is still secured by positive publishing agreements (open access notwithstanding) and a high level of reserves. In most years this would mean that BERA can plan for the future with a high degree of confidence and were able to freeze both membership fees going into 2024. We continue to be financially prudent and to that effect we took a very sensible and pragmatic approach to budget setting for 2024 and beyond.

Audit Information

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are individually aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all reasonable steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

PKF Littlejohn LLP has signified its willingness to continue in office.

By Order of the Trustees

A handwritten signature in dark ink, appearing to read 'V Baumfield', is written over the printed name.

Professor Vivienne Baumfield

Trustee

Date: 19.08.2024

Auditors' Report to the Members of the British Educational Research Association**Opinion**

We have audited the financial statements of British Educational Research Association (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the charitable company financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the charitable company financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the charitable company and the sector in which they operate to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, industry research, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from Companies Act 2006, Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and tax legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management and reviewing of minutes.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that the completeness of liabilities was also an area of risk.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: reviewing journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities> <http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for> [https://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](https://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the charitable company and the charitable company's as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)

For and on behalf of
PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
Canary Wharf
London E14 4HD

26 September 2024

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Income from:					
Membership subscriptions		221,270	-	221,270	197,686
Investments	1	52,521	-	52,521	45,712
Charitable Activities	2	1,073,044	-	1,073,044	915,585
Total Income		1,346,835	-	1,346,835	1,158,983
Expenditure on:					
	3&4				
Raising funds		143,533	-	143,533	165,270
Charitable activities		1,217,256	12,500	1,229,756	923,927
Total Expenditure		1,360,789	12,500	1,373,289	1,089,197
Net gain/(loss) on investments		93,527	-	93,527	(202,693)
Net Movement in Funds	5	79,573	(12,500)	67,073	(132,907)
Reconciliation of Funds:					
Fund balances brought forward		2,381,246	22,031	2,403,277	2,536,184
Balance at End of Year		£2,460,819	£9,531	£2,470,350	£2,403,277

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charitable Company.

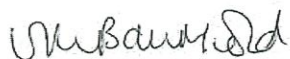
The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

BRITISH EDUCATIONAL RESEARCH ASSOCIATION
Registered Company No. 08284220

BALANCE SHEET
At 31 December 2023

	Note	2023	2022
Fixed Assets			
Tangible fixed assets	7	55,173	9,302
Investments	8	1,417,186	1,323,659
Current Assets			
Debtors	9	325,323	285,991
Cash at bank and in hand		758,204	914,697
		<u>1,083,527</u>	<u>1,200,688</u>
Creditors: amounts falling due within one year	10	(85,536)	(130,372)
		<u>997,991</u>	<u>1,070,316</u>
Net Current Assets			
		<u>£2,470,350</u>	<u>£2,403,277</u>
Net Assets			
Funds	11		
Restricted funds		9,531	22,031
Unrestricted funds			
General		2,096,148	2,016,575
Designated		364,671	364,671
		<u>£2,470,350</u>	<u>£2,403,277</u>

Approved by the Board of Trustees on the 19th August 2024 and signed on its behalf by



Professor Vivienne Baumfield
Trustee

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF CASH FLOWS
Year ended 31 December 2023

	2023	2022
Cash flow from operating activities (see below)	(155,692)	(56,611)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(53,322)	(8,475)
Payments to acquire investments	-	(28,816)
Proceeds from sale of investments	-	28,816
Dividends and interest from investments	52,521	56,043
Net cash flow used in investing activities	(801)	47,568
Change in cash and cash equivalents in the year	(156,493)	(9,043)
Cash and cash equivalents at start of year	914,697	923,740
Cash and cash equivalents at end of year	£758,204	£914,697
Cash and cash equivalents consists of:		
Cash at bank and in hand	758,204	914,697
Short term deposits	-	-
Cash and cash equivalents at end of year	£758,204	£914,697
Net income/(expenditure) for the year	67,073	(132,907)
Dividends and interest from investments	(52,521)	(56,043)
Depreciation of tangible fixed assets	7,451	18,102
(Gains)/Losses on investments	(93,527)	202,693
(Increase)/decrease in debtors	(39,332)	(86,338)
i(Decrease)/increase in creditors	(44,836)	(2,118)
Net cash flow from operating activities	£(155,692)	£(56,611)

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

General information and basis of preparation

British Educational Research Association is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund Accounting

Restricted funds comprise donations and grants which have been received for specific purposes, or which are subject to specific conditions imposed by the donor.

Unrestricted funds may be used for the purposes of the Charitable Company at the Trustees' discretion. Unrestricted funds may be designated by the Trustees for specific purposes. Designated funds represent those funds designated at the discretion of the Trustees.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income derived from membership subscriptions and sales is credited to the Statement of Financial Activities (SOFA) in the period to which it relates. Fees represent amounts invoiced to third parties for the provision of services and are recognised on the basis of entitlement. Grants and donations represent amounts from individuals, corporations, trusts and funding bodies and are credited to the SOFA in the year in which they are receivable.

Investment income is recognised as the charity's right to receive payment is established.

Resources Expended and Basis of Allocation of Costs

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is reported gross of related income on the following bases:

- Costs of generating voluntary income comprise the direct costs associated with attracting voluntary income, plus a proportion of cost that cannot be directly attributed (support costs).
- Expenditure on charitable activities comprises direct expenditure. Where costs cannot be directly attributed (support costs), they have been allocated to the activities on a basis consistent with the use of resources.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible Fixed Assets, Depreciation and Impairment

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor assets are expensed in the year in which the cost is incurred. Donated assets are included in income and fixed assets, where a value can be reasonably obtained, and are depreciated.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost of each asset, less any estimated residual value, over its expected useful life. The annual depreciation rates and methods are as follows:

Furniture, office and technical equipment - 25% straight line.

Assets in the course of construction, website and database costs, have been shown separately. No depreciation is provided until an asset is brought into use.

Where the recoverable amount of a tangible fixed asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment recognised in the SoFA.

Investments

Publicly traded investments, or those where fair value can otherwise be measured reliably, are measured at fair value at each balance sheet date, with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Taxation

The Charitable Company is generally exempt from taxation with the exception of Value Added Tax. Where appropriate all expenditure is stated inclusive of the related Value Added Tax.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1. Investment Income

	2023	2022
Bank interest and investment income	£52,521	£45,712

Investment income in both years relates to unrestricted funds.

2. Income from Charitable Activities

	2023	2022
Publications and Royalties	716,724	655,326
Annual conference	327,742	232,234
Other income	4,578	4,025
Gifts in kind	24,000	24,000
	<u>£1,073,044</u>	<u>£915,585</u>

Income from charitable activities consists of £1,073,044 (2022 - £915,585) relating to unrestricted funds and £nil (2022 - £nil) to restricted funds.

3. Expenditure

	Depreciation	Direct costs	Support costs (see note 4)	Total 2023	Total 2022
Raising funds	-	-	143,533	143,533	165,270
Charitable activities	7,451	648,171	574,134	1,229,756	923,927
	<u>£7,451</u>	<u>£648,171</u>	<u>£717,667</u>	<u>£1,373,289</u>	<u>£1,089,197</u>

Expenditure relates to £1,217,256 (2022 - £1,089,197) from unrestricted funds and £12,500 (2022 - £nil) from restricted funds.

4. Support Costs

	Staff and associated costs	Premises costs	Governance costs	Total 2023	Total 2022
Raising funds	104,945	26,782	11,806	143,533	145,092
Charitable activities	419,782	107,130	47,222	574,134	435,282
	<u>£524,727</u>	<u>£133,912</u>	<u>£59,028</u>	<u>£717,667</u>	<u>£580,374</u>
Governance costs:					
Audit fees				6,000	5,820
Accountancy				13,924	10,213
Other				39,104	26,309
				<u>£59,028</u>	<u>£42,342</u>

5. Net Incoming Resources

This is stated after charging:

Depreciation	£18,701	£18,102
Auditors' remuneration - audit	£6,000	£5,820

6. Trustees and Contracted Personnel

Staff costs are for 8 employees (2022 - 6). Four of these were recharged from the UCL Institute of Education until 30th June 2023. From 1st July 2023, those four staff transferred to BERA under a TUPE arrangement. The recharge costs for those 4 staff for six months (2022, 6 staff over twelve months) was £156,117 (2022 - £307,495). At the year-end there were eight directly employed members of staff using the Association's own payroll.

During the course of the year, there was one employee earning a salary between £60,000 and £70,000 (2022 - none) and one employee earning a salary between £80,000 and £90,000 (2022 - none). Previously, one employee had been earning a salary between £70,000 and £80,000.

The total amount of employee benefits received by key management personnel during the year was £400,013 (2022 - £164,452 relating to just two employees). The Association considers its key management personnel to comprise the Chief Executive, Events Manager, Publications Manager, Finance and Governance Manager and Membership and Engagement Manager.

Fifteen trustees (2022 - fifteen) received a total of £20,007.38 (2022 - £23,560) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	2023	2022
Recharges from UCL Institute of Education	156,117	307,495
Wages and salaries	193,631	40,344
Social security costs	85,726	14,523
Pension contributions	47,799	10,344
Total staff costs	£483,273	£372,706

The average number of persons employed by the Company during the year was:

Recharged employees	4	6
Directly employed staff	4	1
Total	8	7

7. Tangible Fixed Assets

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2023	209,954	209,954
Additions	53,322	53,322
Disposals	(5,607)	(5,607)
At 31 December 2023	257,669	257,669
Accumulated Depreciation		
At 1 January 2023	200,652	200,652
Charge for year	7,451	7,451
Released on disposal	(5,607)	(5,607)
At 31 December 2023	202,496	202,496
Net Book Value		
At 31 December 2023	£55,173	£55,173
At 31 December 2022	£9,302	£9,302

The Charitable Company had capital commitments totalling £3,862 at 31 December 2023 (2022 - none).

8. Investments

	2023	2022
Balance brought forward	1,323,659	1,526,352
Additions	-	29,029
Sale proceeds	-	(28,816)
Net gains/(losses)	93,527	(202,693)
Movement in cash at stockbrokers	-	(213)
	£1,417,186	£1,323,659
Investments at fair value include		
Global funds	£1,417,186	£1,323,659

£1,417,186 is held in the Quilter Investors Ltd QC Global Income and Growth Fund. No other individual investment is considered to be material. The cost of investments was £1,508,423 (2022 - £1,508,423).

9. Debtors	2023	2022
Prepayments and accrued income	308,134	231,361
Taxation	17,189	54,630
	<u>£325,323</u>	<u>£285,991</u>

10. Creditors: amounts falling due within one year

Trade creditors	12,807	38,731
Accruals and deferred income	72,729	91,641
	<u>£85,536</u>	<u>£130,372</u>

Included within creditors is £8,980 (2022 - £17,320) of deferred income relating to membership subscriptions received in advance.

11. Analysis of Total Funds

As at 31 December 2023	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	9,531	9,531
Unrestricted Funds	55,173	1,417,186	988,460	2,460,819
	<u>£55,173</u>	<u>£1,417,186</u>	<u>£997,991</u>	<u>£2,470,350</u>

As at 31 December 2022	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	9,302	1,323,659	1,048,285	2,381,246
	<u>£9,302</u>	<u>£1,323,659</u>	<u>£1,070,316</u>	<u>£2,403,277</u>

12. Related Party Transactions with Trustees and Connected Persons

There were no transactions with related parties or connected persons in the year.

13. Contingent Liabilities

There were no contingent liabilities to disclose at 31 December 2023 (2022 - none).

14. Post Balance Sheet Event

There were no events to disclose subsequent to the year-end.

15. Financial commitments

At 31 December 2023 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£-	£-
Not later than one year		

16. Restricted and Unrestricted Funds

	As at 1 January 2023	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2023
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	(12,500)	-	6,957
Total	22,031	-	(12,500)	-	9,531
Unrestricted					
General Fund	2,016,575	1,346,835	(1,360,789)	93,527	2,096,148
Designated Funds					
- Open access	250,000	-	-	-	250,000
- UCL-IOE	114,671	-	-	-	114,671
Total Funds	£2,403,277	£1,346,835	£(1,373,289)	£93,527	£2,470,350

	As at 1 January 2022	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2022
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
Total	22,031	-	-	-	22,031
Unrestricted					
General Fund	2,019,482	1,158,983	1,089,197	(72,693)	2,016,575
Designated Funds					
- Open access	380,000	-	-	(130,000)	250,000
- UCL-IOE	114,671	-	-	-	114,671
Total Funds	£2,536,184	£1,158,983	£1,089,197	£(202,693)	£2,403,277

Accounts

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

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Registered charity name British Educational Research Association (BERA)

Charity number 1150237

Company Registration 08284220

Trustees

Dominic Wyse
Vivienne Baumfield (President)
Gerry Czerniawski
Sean Hayes
Richard Race
Mhairi Beaton
Ros McLellan
Marlon Moncrieffe
Morag Redford
Alison Fox
Tanya Ovenden-Hope
Sarah Seleznyov
Barbara Skinner
Paul Miller
Yuwei Xu
Sally Power
Sin Wang Chong (appointed 1st September 2022)
Mabel Encinas (appointed 1st September 2022)
Diana Burton (appointed 1st November 2022)
Oliver Hooper (until 1st September 2022)

Staff

Executive Director and Company Secretary Nick Johnson
Marie Moore
Sarah Fleming
David Chatterjee
Hannah Marston

Principal Address 9-11 Endsleigh Gardens
London WC1H 0EH

Auditor PKF Littlejohn LLP
Chartered Accountants and Statutory Auditor
15 Westferry Circus
Canary Wharf
London E14 4HD

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Solicitors

Mills & Reeve
Botanic House
100 Hills Road
Cambridge CB2 1PH

Introduction

The Trustees, who are also the Directors of the Charitable Company, present their report and audited financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice “Accounting and Reporting by Charities” (“FRS 102 SORP”) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The British Educational Research Association (BERA) is an autonomous learned society distinct from other national institutions and is a company limited by guarantee (08284220) and registered charity (Number 1150237). The charitable objective, as defined in BERA’s constitution is “to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.”

BERA is subject to Articles of Association that can be amended at the Annual General Meeting subject to approval of 75% of those present and voting.

A copy of the current Articles of Association is available on the BERA website.

The Trustees confirm that they have had regard to the guidance on public benefit issued by the Charity Commission when considering the objectives and activities of the Association.

Membership of Council (and Trustees) 2022

The following people served as members of Council in 2022:

- Dominic Wyse (President until 6th September 2022)
- Vivienne Baumfield (President from 6th September 2022)
- Gerry Czerniawski
- Sean Hayes
- Richard Race
- Mhairi Beaton
- Ros McLellan
- Marlon Moncrieffe
- Morag Redford
- Alison Fox
- Tanya Ovenden-Hope
- Sarah Seleznyov
- Barbara Skinner
- Paul Miller
- Yuwei Xu
- Sally Power
- Sin Wang Chong (appointed 1st September 2022)
- Mabel Encinas (appointed 1st September 2022)
- Diana Burton (appointed 1st November 2022)
- Oliver Hooper (until 1st September 2022)

Nick Johnson (appointed April 2012) continued to serve as BERA’s Chief Executive and Company Secretary.

Governance Document

The Association was originally formed by a constitution, which was adopted in April 1974.

The Constitution was amended on several occasions and was then absorbed into the Articles of Association from January 2013. The last update was at the 2022 AGM.

BERA Council

The Council is the governing body of the Association and the members of the Council are, de facto, the Trustees of the Association as a registered Charity. They are also the Company Directors. The Council has ultimate authority and decision-making over all business including policy, planning and resources.

The Council comprises:

- President;
- Vice President;
- Treasurer;
- Up to twelve Elected Members
- Up to six co-opted members of the Association

Apart from the office holders mentioned above, the term of office for a Council member is four years with the possibility of re-election. Co-opted members may be co-opted for 1-4 years depending on the focus of the co-option.

Council needs to have due regard to representing the four nations and, as such should ensure that it has representation from all four countries amongst its membership.

The Council has the power to set up committees or working groups to undertake the work of the Association and may delegate any of its powers or decision-making authority to such committees, working groups and/or members of staff as it sees fit. All committees and working groups therefore ultimately report to Council through, its committees as appropriate. The Council meets at least three times a year.

The Council is responsible for setting strategies and policies for BERA and for ensuring that these are implemented. The day-to-day running of the Charity is delegated to the Chief Executive and the staff.

BERA Council, acting as the Board of Trustees for BERA, are jointly and severally responsible for the overall governance and strategic direction of BERA, its financial health, the probity of its activities and developing the organisation's aims, objectives and goals in accordance with the governing document, legal and regulatory guidelines.

All trustees are made aware of, and understand, their individual and collective responsibilities; and should not be overly reliant on one or more individual trustees in any particular aspect of the governance of the charity.

BERA Trustees and office holders are expected to adhere to the Nolan principles of public life.

Appointment of Trustees

BERA's Governance year runs from 1st September. Elections for Council and individual posts take place in spring before the Annual General Meeting with the results taking effect from the 1st September. The Annual General Meeting (AGM) normally takes place during the autumn.

Directors begin their term from 1st September after the election or appointment is confirmed. The exception is the Presidential role, the President elect assumes the role following their Presidential address presentation, ordinarily held at BERA Conference.

Elections are conducted by ballot among individual members of the Association with the nomination process and election being run by the BERA office during the spring with the results reported to the Annual General Meeting and terms of office beginning on 1st September.

Trustees' Induction and Training

Trustees undergo appropriate training, which covers their obligations under the constitution, under relevant charity law and with reference to guidance and advice provided by the Charity Commission in England and Wales.

Council members are provided with a copy of the BERA Strategic Plan and guidance material on the structure, history and operation of BERA, including the BERA Handbook, and undertake an induction.

The following documents from the Charity Commission in England and Wales are provided for reference and Trustees are encouraged to familiarise themselves with relevant online information provided by the Charity Commission.

Trustees' responsibilities

The Trustees are also directors of British Educational Research Association under company law.

The Trustees are responsible for preparing financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Committees and Remits

Leadership Committee (LC)

LC work in close cooperation with the Council as the de facto executive committee of BERA. In addition, Council delegates authority to LC to act on behalf of the Association as required, particularly when decisions are needed urgently. Each of the standing committees is represented on the LC alongside BERA Officers.

Their principal responsibilities are to ensure that in all of its activities BERA works towards its strategic objectives. Their remit is monitoring and reviewing of all BERA activities in line with Council's strategic direction which includes the strategic co-ordination and planning of BERA's activities ensuring that organisational priorities are shared and appropriate resources allocated against strategic objectives. This involves reviewing all committee, working-group and project business, ensuring that academic input is given where appropriate and progress towards strategic objectives is monitored. This committee also acts as BERA's remuneration committee.

Finance and Operations Committee

This committee has responsibility for overseeing HR policies, including staff development and review, and other broad arrangements that affect terms and conditions of our employees, contracts, regular financial oversight and operational relationships. It works closely alongside LC in ensuring that BERA's finances and operations can support the organisation's strategic objectives and planned activities.

Publications Committee

The committee's principal responsibilities are to ensure that BERA's publications portfolio is well managed and upholds the highest academic standards.

Conference & Events Committee

The committee's principal responsibilities are to ensure that the Annual Conference and programme of in-year events operate to the highest academic standards and are developed in line with BERA's strategic objectives.

Engagement Committee

The committee's principal responsibilities are to ensure that BERA supports its members appropriately in the light of our strategic plan including oversight of our special interest groups and awards.

Risk Assessment and Audit Committee

RAAC is a committee of the Council. It reports to the Council, but its members are not normally members of Council. This is intended to enable it to take an objective and independent approach to its business. Its role is to provide oversight and advice to the Council on the effective functioning of the Association in relation to:

- Risk management;
- Financial processes;
- Legal requirements; and
- Whistleblowing

The committee has the authority to request information from any of the Association committees or working groups to enable it to undertake its responsibilities. This committee manages the BERA Risk Register.

Authority

Ultimate authority for all Association business remains with the Council.

The Council delegates authority to LC to act on behalf of the Association as required. Only the Officers and the Chief Executive have the authority to sign contracts upon BERA's behalf.

BERA Council has a statutory duty to prepare financial statements for each financial period, as set out in the Statement of Trustees' Responsibilities.

The management of this is delegated to the Treasurer who oversees BERA's finances in association with the Chief Executive. The Treasurer has formal responsibility for BERA finances and the BERA Office conducts oversight of the financial arrangements of the Association and the day-to-day administration of finance.

BERA's financial year runs from 1st January to 31st December. A budget is approved by Council prior to the start of the financial year or as soon as practicable afterwards. End of year accounts will be reported to Council following the end of the financial audit as well as to each year's AGM.

Staffing and Contracts

The BERA Office comprises the staff employed to carry out the charity's functions. Some of these staff are employed through the UCL Institute of Education (IoE), which provides all personnel and employment facilities for them. UCL IoE is also contracted to provide office space and services. BERA began to employ staff directly during the course of 2021.

For the 2022 year, the office core team comprised:

- Nick Johnson – Chief Executive
- Sarah Fleming – Membership & Engagement Manager (returned from maternity leave July 2022)
- Marie Blythe - Events Manager (returned from maternity leave March 2022)
- David Chatterjee - Finance & Governance Manager
- Hannah Marston - Publications Manager (appointed May 2022)
- Ross Fulton – Publications Manager (resigned February 2022)
- Dior Webb – Events Officer (resigned June 2022)
- Mette Nielsen - Events Officer (maternity cover from March 2021-June 2022)
- Patrick Rafferty – Membership Officer (maternity cover from July 2021-July 2022)

Accountancy Services were provided by Kaya Taylor on a freelance basis (KLT Business Management)

In the 2022, the Association has obtained significant contracted services from:

- ITD for provision of IT
- Wiley-Blackwell Publishers (publishers of our journals)
- Soapbox (management of BERA website and other design services)
- SmartImpact (CRM)
- Native Media
- Colourview Print Solutions
- Total Mail
- Toast
- BNP Paribas Leasing Solutions (printing)
- The UCL Institute of Education (office space and staffing)
- PKF Littlejohn LLP (auditors)
- Mills and Reeve LLP (legal services)
- Adecco (Provision of temporary staff)
- All in the Loop Ltd (Conference app)
- Scrutton Bland Ltd (Insurance and Pensions Advice)
- SpaceStation (Storage)
- University of Warwick (research)
- Queen's University, Belfast (research)

Membership

The membership at the end of December 2022 totalled 2,900 (2021 – 2,709).

Risk Assessment

The Trustees have examined the Association's principal areas of operation and considered the major risks faced in each of these areas. In the opinion of the Trustees, the Association has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

The Association has a Risk Assessment and Audit Committee to monitor the work of the Association. This Committee reports to the Council and carries out a detailed assessment of the Risk register each autumn. Following that, the register is shared with individual committees to assess the risk and responses in their respective areas and they report back to the Risk Assessment and Audit Committee.

Objectives and Activities

In autumn 2021 we launched our [new strategic plan](#) which has four main objectives:

- To enhance the health of education as a discipline by nurturing a strong and confident research environment.
- To champion education research, enhancing its use in policymaking and educational practice.
- To celebrate and recognise excellence in the education research community.
- To ensure a strong and sustainable future for BERA.

This review summarises progress against these objectives and our achievements in 2022.

Enhancing the health of education as a discipline by nurturing a strong and confident research environment.

We continued our significant initiative to produce a thorough and rigorous analysis of the state of the discipline, using its findings to inform our work. During the year we:

- Commissioned a study that looked at the place of race and diversity within the discipline, with the outcome published in January 2023.
- Commissioned and promoted a survey of UK educational researchers, getting over 1,800 respondents and working with the team on their analysis of the findings.
- Hosted a plenary session at the BERA conference to debate the emerging findings.
- Represented the project at the AERA conference in San Diego.

We invested in and supported the development of the next generation of researchers. During the year we:

- Awarded our second doctoral fellowship, worth £15,000.
- Increased applications for our Masters and Doctoral awards by 50%.
- Offered masterclasses aimed at ECRs focusing on press engagement and promotion of their research.
- Ensured all our journals had early career representation on their editorial boards.
- Ran a symposia series for ECRs on *Framing Research: Theories, Concepts and Reflexivity in Educational Research*.

We championed a more diverse research community and in 2022 we:

- Worked with the team commissioned to examine race and diversity within the discipline to ensure their findings reached a wide audience.
- [Published the findings and recommendations of five research projects](#) that have investigated aspects of race and ethnicity across the education sector and held supporting events to promote these.
- [Published the findings of three funded projects](#) looking at race and the curriculum.
- Commissioned a speciality company to examine BERA's outputs for best practice in diversity and inclusion.
- Made progress on our race equality action plan – <https://www.bera.ac.uk/wp-content/uploads/2022/12/BERA-Race-Equality-Snapshot-2022.pdf>

We continued to offer seed-corn and small-scale funding for research projects across the discipline. In 2022 we:

- Awarded six new small grants in 2022/23 worth a total of £30,000 under the title *Learning for all*. These grants support projects which examine educational provision in its widest sense that seeks to provide or enhance learning opportunities for all.
- Launched an open call for £20,000 funding for our next research commission on *The impact of educational research on the public: setting the agenda*.

Championing education research, enhancing its use in policymaking and educational practice.

We offered a broad programme of events, including high-profile public events throughout the year including:

- Ran our first in-person conference since 2019, attracting 735 delegates with 481 papers.
- Keynote speakers included David Olusoga, and a special session on the REF led by the chair of the education sub-panel.
- Organised 71 online events, attracting over 1,600 delegates, including a series on our small grants and writing retreats.
- Ran a seminar series in partnership with the British Sociological Association and the Political Studies Association on “researching youth”.

We continued to increase the opportunities for education practitioners to take part in our events and activities. We:

- Increased our teacher members to form 20% of our membership base.
- Organised our annual conference aimed at teachers with a focus on research-informed curriculum design and practice to support positive outcomes for all pupils with special educational needs and disabilities (SEND).
- Awarded £12,000 worth of funding to three schools and colleges to support research on curriculum inquiry and investigation under the theme of *Developing a curriculum for climate and sustainability education*.

We continued to grow the successful BERA Blog. In 2022 we:

- Published 159 blog posts, increasing our annual unique page views to 180,000.
- Celebrated the publication of our 1,000th post since the Blog was founded in 2015.
- Published eight special issues including those on *Competing discourses in early childhood education and care*, *The playful academic* and *Educational leadership on the threshold of a post-pandemic world*.

Celebrating and recognising excellence in the education research community.

We continued to offer a wide range of awards that celebrate the very best educational research and are judged rigorously. In 2022 we:

- Expanded and diversified our College of Reviewers to ensure the most rigorous judging for all our awards and opportunities.
- Made two public impact awards – to Ulster University for their work on “Future Schools: Northern Ireland” and to John Jerrim (UCL) for his work on PISA reporting standards.
- Continued to recognise excellence in research done by students and early career researchers by awarding our Undergraduate Award, Masters Dissertation Award and Doctoral Thesis Awards.

We developed our journals, increasing their quality, standing, reach and impact. During the year we:

- Saw the editorial team of the *British Journal of Educational Technology* achieve an impact factor of 5.268, ranking the journal 23/267 in the Education and Education Research category.
- Increased readership of *Review of Education* by over 100%.
- Had over 1.6 million downloads of our journal articles.
- Saw a 10% growth in submissions to our journals and a 14% growth in articles published.
- Published over 50% of our articles as open access for the first time.

We broadened our publishing portfolio, promoting excellence in research outputs. In 2022 we:

- Announced a partnership with SAGE to publish a two-volume 60-chapter work provisionally titled *The BERA-SAGE International Handbook of Research-Informed Education Policy and Practice*.
- Launched a book series with Emerald Publishing aimed at researchers, postgraduate students and practitioners. The books will be short, research-informed and accessible introductions to key interdisciplinary topics impacting educational research and practice.
- Published four issues of our members' magazine *Research Intelligence* with themes of *Education for environmental sustainability, Pandemic, protests, recovery, opportunities, Protecting & enhancing staff wellbeing in education and Learning from research when things do not go as planned*.

We played an active role internationally, and we:

- Cemented our return to the World Educational Research Association (WERA) by agreeing to host their focal meeting in 2024.
- Worked with WERA to run online academic writing seminars with the Ghanaian Educational Research Association.
- Held our fourth annual lecture in partnership with the Commonwealth Council for Educational Administration and Management.
- Continued our membership of the European Educational Research Association.
- Worked alongside the Ukrainian Educational Research Association to publish a Ukrainian translation of the BERA Ethical Guidelines.

Ensuring a strong and sustainable future for BERA.

We enhanced our digital offering and increased our digital outputs. In 2022 we:

- Achieved over 2,000 downloads of the BERA podcast.
- Saw over 1 million visits to our website, which has now seen 15–20% growth in engagement for each of the last four years.
- Had over 2000 views of our digital event recordings.
- Increased our Twitter followers to 15,000.

Continued to invest in our staff, professional services and structures. In 2022 we:

- Agreed a new staffing structure and began recruitment to three new posts.
- Reviewed the environmental sustainability of our activities and put in place measures to reduce our impact on the environment.
- Significantly improved the ethnic diversity of our governance committees – seeing five BAME members (27.8%) among 18 members of Council and 8 BAME members (18.6%) across our other committees.
- Began a review of governance structure and systems to report in 2023.
- Drew up a specification for new office space to be sought in 2023.
- Continued to grow our membership, achieving a record membership of 2,900.
- In 2022, we continued to bolster our investments and ensure healthy reserves to protect BERA's future.

Management and Finances

BERA remains in a strong financial situation and we were not adversely affected by the global Covid-19 pandemic. We continue to maintain healthy reserves, which are now above £2.4m and split between a substantial sum invested within a managed investment fund and cash that is held in relatively quick access accounts.

For many years we have operated with a policy of being able to ensure that a year's operating costs are covered by our reserves and a ratio of 1:1.4 between turnover and reserves has been an important benchmark for the association. The direction of travel means that we are currently well in excess of this ratio, and for several years we have had considerably more reserves than one year's annual turnover. This situation was compounded by the pandemic whereby in many cases our expenditure was much lower than it was in the years immediately preceding. BERA Council have continued to set deficit budgets to help lower the ratio between turnover and reserves.

Our level of reserves means that the association is operating on a very secure financial footing although we continued to be in a volatile situation with the ongoing impact of the pandemic, pressures on UK higher education and the threats to our publishing income from open access mandates. BERA is not minded to generate excessive funds in reserve if we have no immediate or mid-term need for them. What is important is that we have sufficient reserves for short-term crisis management. BERA remains in a secure financial position where it can continue to plan for new ventures enabling us to provide a broad offer to our members, but we remain in an uncertain period in our history, and we will continue to monitor the impact that the external environment might have on our organisation and its finances.

BERA is committed to act as a responsible employer of the staff in its professional office, with appropriate concern for the health and well-being of our employees. The current project for BERA to become its own employer is built on the principle, agreed by Council, that any new terms and conditions should not lead to a diminution in what BERA staff are offered. Where direct replication of UCL terms is not possible, alternatives have been sought. This framework is governing all our work on the own employer project. Over the last year, BERA has operated as its own employer successfully with staff and we look forward to conducting the transfer of all staff during the course of 2023.

Our accounts show that BERA's medium-term financial position remains healthy and is still secured by positive publishing agreements (open access notwithstanding) and a high level of reserves. In most years this would mean that BERA can plan for the future with a high degree of confidence and were able to freeze both membership and conference fees going into 2023. We continue to be financially prudent and to that effect we took a very sensible and pragmatic approach to budget setting for 2023 and beyond.

Audit Information

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are individually aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all reasonable steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

PKF Littlejohn LLP has signified its willingness to continue in office.

By Order of the Trustees



Professor Vivienne Baumfield

Trustee

Date: 14.08.2023

Auditors' Report to the Members of the British Educational Research Association**Opinion**

We have audited the financial statements of British Educational Research Association (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the charitable company financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the charitable company financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the charitable company and the sector in which they operate to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, industry research, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from Companies Act 2006, Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and tax legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management and reviewing of minutes.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that the completeness of liabilities was also an area of risk.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: reviewing journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities> [http://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-forhttps://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the charitable company and the charitable company's as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)

For and on behalf of
PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
Canary Wharf
London E14 4HD

5 September 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Income from:					
Membership subscriptions		197,686	-	197,686	194,870
Investments	1	45,712	-	45,712	28,704
Charitable Activities	2	915,585	-	915,585	779,070
Total Income		1,158,983	-	1,158,983	1,002,644
Expenditure on:					
	3&4				
Raising funds		165,270	-	165,270	155,854
Charitable activities		923,927	-	923,927	652,615
Total Expenditure		1,089,197	-	1,089,197	808,469
Net (loss)/gain on investments		(202,693)	-	(202,693)	140,127
Net Movement in Funds	5	(132,907)	-	(132,907)	334,302
Reconciliation of Funds:					
Fund balances brought forward		2,514,153	22,031	2,536,184	2,201,882
Balance at End of Year		£2,381,246	£22,031	£2,403,277	£2,536,184

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charitable Company.

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

	Note	2022	2021
Fixed Assets			
Tangible fixed assets	7	9,302	18,929
Investments	8	1,323,659	1,526,352
Current Assets			
Debtors	9	285,991	199,653
Cash at bank and in hand		914,697	923,740
		1,200,688	1,123,393
Creditors: amounts falling due within one year	10	(130,372)	(132,490)
Net Current Assets		1,070,316	990,903
Net Assets		£2,403,277	£2,536,184
Funds	11		
Restricted funds		22,031	22,031
Unrestricted funds			
General		2,016,575	2,019,482
Designated		364,671	494,671
		£2,403,277	£2,536,184

Approved by the Board of Trustees on the 14th August 2023 and signed on its behalf by



Professor Vivienne Baumfield
Trustee

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

	2022	2021
Cash flow from operating activities (see below)	(56,611)	152,207
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(8,475)	(3,424)
Payments to acquire investments	(28,816)	(1,688,638)
Proceeds from sale of investments	28,816	1,457,846
Dividends and interest from investments	56,043	28,704
Net cash flow used in investing activities	47,568	(205,512)
Change in cash and cash equivalents in the year	(9,043)	(53,305)
Cash and cash equivalents at start of year	923,740	977,045
Cash and cash equivalents at end of year	£914,697	£923,740
Cash and cash equivalents consists of:		
Cash at bank and in hand	914,697	923,740
Short term deposits	-	-
Cash and cash equivalents at end of year	£914,697	£923,740
Net (expenditure)/income for the year	(132,907)	334,302
Dividends and interest from investments	(56,043)	(28,704)
Depreciation of tangible fixed assets	18,102	16,953
Losses/(Gains) on investments	202,693	(140,127)
(Increase)/decrease in debtors	(86,338)	(19,852)
Increase/(decrease) in creditors	(2,118)	(10,365)
Net cash flow from operating activities	£(56,611)	£152,207

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

General information and basis of preparation

British Educational Research Association is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund Accounting

Restricted funds comprise donations and grants which have been received for specific purposes, or which are subject to specific conditions imposed by the donor.

Unrestricted funds may be used for the purposes of the Charitable Company at the Trustees' discretion. Unrestricted funds may be designated by the Trustees for specific purposes. Designated funds represent those funds designated at the discretion of the Trustees.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income derived from membership subscriptions and sales is credited to the Statement of Financial Activities (SOFA) in the period to which it relates. Fees represent amounts invoiced to third parties for the provision of services and are recognised on the basis of entitlement. Grants and donations represent amounts from individuals, corporations, trusts and funding bodies and are credited to the SOFA in the year in which they are receivable.

Investment income is recognised as the charity's right to receive payment is established.

Resources Expended and Basis of Allocation of Costs

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is reported gross of related income on the following bases:

- Costs of generating voluntary income comprise the direct costs associated with attracting voluntary income, plus a proportion of cost that cannot be directly attributed (support costs).
- Expenditure on charitable activities comprises direct expenditure. Where costs cannot be directly attributed (support costs), they have been allocated to the activities on a basis consistent with the use of resources.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible Fixed Assets, Depreciation and Impairment

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor assets are expensed in the year in which the cost is incurred. Donated assets are included in income and fixed assets, where a value can be reasonably obtained, and are depreciated.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost of each asset, less any estimated residual value, over its expected useful life. The annual depreciation rates and methods are as follows:

Furniture, office and technical equipment - 25% straight line.

Assets in the course of construction, website and database costs, have been shown separately. No depreciation is provided until an asset is brought into use.

Where the recoverable amount of a tangible fixed asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment recognised in the SoFA.

Investments

Publicly traded investments, or those where fair value can otherwise be measured reliably, are measured at fair value at each balance sheet date, with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Taxation

The Charitable Company is generally exempt from taxation with the exception of Value Added Tax. Where appropriate all expenditure is stated inclusive of the related Value Added Tax.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1. Investment Income	2022	2021
Bank interest and investment income	£45,712	£28,704
	<u> </u>	<u> </u>

Investment income in both years relates to unrestricted funds.

2. Income from Charitable Activities	2022	2021
Publications and Royalties	655,326	621,540
Annual conference	232,234	122,710
Other income	4,025	2,420
Gifts in kind	24,000	32,400
	<u> </u>	<u> </u>
	£915,585	£779,070
	<u> </u>	<u> </u>

Income from charitable activities consists of £915,585 (2021 - £779, 070) relating to unrestricted funds and £nil (2021 - £nil) to restricted funds.

3. Expenditure

	Depreciation	Direct costs	Support costs (see note 4)	Total 2022	Total 2021
Raising funds	-	20,178	145,092	165,270	155,854
Charitable activities	18,102	470,543	435,282	923,927	652,615
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	£18,102	£490,721	£580,374	£1,089,197	£808,469
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Expenditure relates to £ (2021 - £808,469) from unrestricted funds and £nil (2021 - £nil) from restricted funds.

4. Support Costs

	Staff and associated costs	Premises costs	Governance costs	Total 2022	Total 2021
Raising funds	106,193	28,314	10,585	145,092	136,232
Charitable activities	318,581	84,944	31,757	435,282	408,700
	<u>£424,774</u>	<u>£113,258</u>	<u>£42,342</u>	<u>£580,374</u>	<u>£544,932</u>
Governance costs:					
Audit fees				5,820	5,700
Accountancy				10,213	9,514
Other				26,309	22,648
				<u>£42,342</u>	<u>£37,862</u>

5. Net Incoming Resources

This is stated after charging:

Depreciation	£18,102	£10,239
Auditors' remuneration - audit	£5,820	£5,700
	<u>£23,922</u>	<u>£15,939</u>

6. Trustees and Contracted Personnel

Staff costs for 6 employees (2021 - 6) of £307,494.68 (2021 - £343,964) were recharged from the UCL Institute of Education. By the end of the year there were 4 employees being recharged by the UCL Institute of Education. There was one employee earning a salary between £70,000 and £80,000 (2021 - one). At the year-end there was one directly employed member of staff using the Association's own payroll.

The total amount of employee benefits received by key management personnel during the year was £164,452 (2021 - £143,711). The Association considers its key management personnel to comprise the Chief Executive and Events Manager.

Fifteen trustees (2021 - five) received a total of £23,560.92 (2021 - £972) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	2022	2021
Recharges from UCL Institute of Education	307,495	343,964
Wages and salaries	40,344	29,113
Social security costs	14,523	2,538
Pension contributions	10,344	2,718
	<u>£372,706</u>	<u>£378,333</u>

The average number of persons employed by the Company during the year was:

Recharged employees	6
Directly employed staff	1
	<u>7</u>
Total	<u>7</u>

7. Tangible Fixed Assets

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2022	201,479	201,479
Additions	8,475	8,475
At 31 December 2022	209,954	209,954
Accumulated Depreciation		
At 1 January 2022	182,550	182,550
Charge for year	18,102	18,102
At 31 December 2022	200,652	200,652
Net Book Value		
At 31 December 2022	£9,302	£9,302
At 31 December 2021	£18,929	£18,929

The Charitable Company had no capital commitments at 31 December 2022 (2021 - none).

8. Investments

	2022	2021
Balance brought forward	1,526,352	1,155,433
Additions	29,029	1,688,638
Sale proceeds	(28,816)	(1,437,947)
Net gains/(losses)	(202,693)	140,127
Movement in cash at stockbrokers	(213)	(19,899)
	£1,323,659	£1,526,352
Investments at fair value include		
Global funds	1,323,659	1,464,428
Multi asset funds	-	61,711
Cash within investment portfolio	-	213
	£1,323,659	£1,526,352

£1,323,659 is held in the Quilter Investors Ltd QC Global Income and Growth Fund. No other individual investment is considered to be material. The cost of investments was £1,508,423 (2021 - £1,506,246).

9. Debtors

	2022	2021
Prepayments and accrued income	231,361	174,314
Taxation	54,630	25,339
	<u>£285,991</u>	<u>£199,653</u>

10. Creditors: amounts falling due within one year

Trade creditors	38,731	15,550
Accruals and deferred income	91,641	116,940
	<u>£130,372</u>	<u>£132,490</u>

Included within creditors is £17,320 (2021 - £17,810) of deferred income relating to membership subscriptions received in advance.

11. Analysis of Total Funds

As at 31 December 2022	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	9,302	1,323,659	1,048,285	2,381,246
	<u>£9,302</u>	<u>£1,323,659</u>	<u>£1,070,316</u>	<u>£2,403,277</u>

As at 31 December 2021	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	18,929	1,526,352	968,872	2,514,153
	<u>£18,929</u>	<u>£1,526,352</u>	<u>£990,903</u>	<u>£2,536,184</u>

12. Related Party Transactions with Trustees and Connected Persons

There were no transactions with related parties or connected persons in the year.

13. Contingent Liabilities

There were no contingent liabilities to disclose at 31 December 2022 (2021 - none).

14. Post Balance Sheet Event

There were no events to disclose subsequent to the year-end.

15. Financial commitments

At 31 December 2022 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
Not later than one year	£-	£-
	<u> </u>	<u> </u>

16. Restricted and Unrestricted Funds

	As at 1 January 2022	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2022
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	22,031	-	-	-	22,031
Unrestricted					
General Fund	2,019,482	1,158,983	1,089,197	(72,693)	2,016,575
Designated Funds					
- Open access	380,000	-	-	(130,000)	250,000
- UCL-IOE	114,671	-	-	-	114,671
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds	£2,536,184	£1,158,983	£1,089,197	£(202,693)	£2,403,277
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	As at 1 January 2021	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2021
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	22,031	-	-	-	22,031
Unrestricted					
General Fund	1,674,851	1,002,644	798,140	140,127	2,019,482
Designated Funds					
- Open access	380,000	-	-	-	380,000
- UCL-IOE	125,000	-	10,329	-	114,671
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds	£2,201,882	£1,002,644	£808,469	£140,127	£2,536,184
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Accounts

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

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BRITISH EDUCATIONAL RESEARCH ASSOCIATION**TRUSTEES AND ADVISERS**

Registered charity name British Educational Research Association (BERA)

Charity number 1150237

Company Registration 08284220

Trustees

Dominic Wyse (President)
Gerry Czerniawski
Sean Hayes
Ruth Boyask (resigned 1 September 2021)
Richard Race
Vivienne Baumfield
Mhairi Beaton
Megan Ball (resigned 1 September 2021)
Kevin Smith (resigned 1 September 2021)
Megan Crawford (resigned 1 September 2021)
Gary Beauchamp (resigned 1 September 2021)
Ros McLellan
Oliver Hooper
Marlon Moncrieffe
Morag Redford
Alison Fox
Tanya Ovenden-Hope
Sarah Seleznyov
Barbara Skinner
Paul Miller (appointed 1 September 2021)
Yuwei Xu (appointed 1 September 2021)
Sally Power (appointed 1 September 2021)

Staff

Executive Director and Company Secretary Nick Johnson
Marie Moore
Sarah Fleming
David Chatterjee
Ross Fulton
Dior Webb
Mette Nielsen (from March 2021)
Patrick Rafferty (from July 2021)

Principal Address 9-11 Endsleigh Gardens
London WC1H 0EH

Auditor PKF Littlejohn LLP
Chartered Accountants and Statutory Auditor
15 Westferry Circus
Canary Wharf
London E14 4HD

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

TRUSTEES AND ADVISERS

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Solicitors

Mills & Reeve
Botanic House
100 Hills Road
Cambridge CB2 1PH

Introduction

The Trustees, who are also the Directors of the Charitable Company, present their report and audited financial statements for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" ("FRS 102 SORP") in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The British Educational Research Association (BERA) is an autonomous learned society distinct from other national institutions and is a company limited by guarantee (08284220) and registered charity (Number 1150237). The charitable objective, as defined in BERA's constitution is "to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit."

BERA is subject to Articles of Association that can be amended at the Annual General Meeting subject to approval of 75% of those present and voting.

A copy of the current Articles of Association is available on the BERA website.

The Trustees confirm that they have had regard to the guidance on public benefit issued by the Charity Commission when considering the objectives and activities of the Association.

Membership of Council (and Trustees) 2021

The following people served as members of Council in 2021:

- Dominic Wyse (President)
- Gerry Czerniawski
- Sean Hayes
- Richard Race
- Vivienne Baumfield
- Mhairi Beaton
- Ros McLellan
- Oliver Hooper
- Marlon Moncrieffe
- Morag Redford
- Alison Fox
- Tanya Ovenden-Hope
- Sarah Seleznyov
- Barbara Skinner
- Paul Miller (from 1st September 2021)
- Yuwei Xu (from 1st September 2021)
- Sally Power (from 1st September 2021)
- Kevin Smith (until 1st September 2021)
- Megan Crawford (until 1st September 2021)
- Gary Beauchamp (until 1st September 2021)
- Ruth Boyask (until 1st September 2021)

Nick Johnson (appointed April 2012) continued to serve as BERA's Chief Executive and Company Secretary.

Governance Document

The Association was originally formed by a constitution, which was adopted in April 1974.

The Constitution was amended on several occasions and was then absorbed into the Articles of Association from January 2013.

BERA Council

The Council is the governing body of the Association and the members of the Council are, de facto, the Trustees of the Association as a registered Charity. They are also the Company Directors. The Council has ultimate authority and decision-making over all business including policy, planning and resources. As specified in the constitution the Council may delegate its authority and decision-making to other committees or groups but this must be explicit and defined at the time of their creation. All committees and working groups therefore ultimately report to Council through, its committees as appropriate.

The Council comprises:

- President;
- Vice President;
- Treasurer;
- Up to twelve Elected Members
- Up to six co-opted members of the Association

Apart from the office holders mentioned above, the term of office for a Council member is four years with the possibility of re-election. Co-opted members may be co-opted for 1-4 years depending on the focus of the co-option.

Council needs to have due regard to representing the four nations and, as such should ensure that it has representation from all four countries amongst its membership.

The Council has the power to set up committees or working groups to undertake the work of the Association and may delegate any of its powers or decision-making authority to such committees, working groups and/or members of staff as it sees fit. The Council meets at least three times a year.

The Council is responsible for setting strategies and policies for BERA and for ensuring that these are implemented. The day-to-day running of the Charity is delegated to the Chief Executive and the staff.

BERA Council, acting as the Board of Trustees for BERA, are jointly and severally responsible for the overall governance and strategic direction of BERA, its financial health, the probity of its activities and developing the organisation's aims, objectives and goals in accordance with the governing document, legal and regulatory guidelines.

All trustees are made aware of, and understand, their individual and collective responsibilities; and should not be overly reliant on one or more individual trustees in any particular aspect of the governance of the charity.

BERA Trustees and office holders are expected to adhere to the Nolan principles of public life.

Appointment of Trustees

BERA's Governance year runs from 1st September. Elections for Council and individual posts take place in spring before the Annual General Meeting with the results taking effect from the 1st September. The three Officers are the exception to this. The Annual General Meeting (AGM) normally takes place during or immediately before the Annual Conference in September.

Elections are conducted by ballot among individual members of the Association with nominations for election to the Council requiring the support of two members of the Association. The nomination process and election is run by the BERA office (including outsourcing the voting where appropriate) during the spring with the results reported to the Annual General Meeting and terms of office beginning on 1st September.

Trustees' Induction and Training

Trustees undergo appropriate training, which covers their obligations under the constitution, under relevant charity law and with reference to guidance and advice provided by the Charity Commission in England and Wales.

Council members are provided with a copy of the BERA Strategic Plan and guidance material on the structure and operation of BERA.

The following documents from the Charity Commission in England and Wales are provided for reference and Trustees are encouraged to familiarise themselves with the online information provided by the Charity Commission:

- CC2 The Charity Commission and Regulation
- CC3 The Essential Trustee: What you need to know
- CC3(a) The Essential Trustee: What's Involved
- CC9 Campaigning and Political Activities by Charities
- CC11 Payment of Charity Trustees
- CC20 Charities and Fundraising
- CC47 Complaints about Charities
- Charity Governance Code

Trustees' responsibilities

The Trustees are also directors of British Educational Research Association under company law.

The Trustees are responsible for preparing financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Committees and Remits

Leadership Committee (renamed from general Purposes Committee in 2021)

LC work in close cooperation with the Council as the de facto executive committee of BERA. In addition, Council delegates authority to LC to act on behalf of the Association as required, particularly when decisions are needed urgently. Each of the standing committees is represented on the LC alongside BERA Officers.

Their principal responsibilities are to ensure that in all of its activities BERA works towards its three strategic objectives. Their remit is monitoring and reviewing of all BERA activities in line with Council's strategic direction which includes the strategic co-ordination and planning of BERA's activities ensuring that organisational priorities are shared and appropriate resources allocated against strategic objectives. This involves reviewing all committee, working-group and project business, ensuring that academic input is given where appropriate and progress towards strategic objectives is monitored.

Finance and Operations Committee

This committee has responsibility for overseeing HR policies, including staff development and review, and other broad arrangements that affect terms and conditions of our employees, contracts, regular financial oversight and operational relationships. It works closely alongside GPC in ensuring that BERA's finances and operations can support the organisation's strategic objectives and planned activities.

Publications Committee

The committee's principal responsibilities are to ensure that:

- BERA's publications portfolio is well managed and upholds the highest academic standards
- That any contractual issues are pursued in good time to the advantage of the organisation and for the good of the field
- BERA keeps abreast of developments in the publishing field and is able to use them appropriately in the development of our journal portfolio

Conference & Events Committee

The committee's principal responsibilities are to ensure that:

- The Annual Conference and programme of in-year events operate to the highest academic standards
- The Annual Conference and programme of in-year events develop in line with BERA's strategic objectives

Engagement Committee

The committee's principal responsibilities are to ensure that BERA supports its members appropriately in the light of our three strategic objectives: to advance research quality; build research capacity; and foster research engagement.

Risk Assessment and Audit Committee

RAAC is a committee of the Council. It reports to the Council, but its members should not normally be members of Council. This is intended to enable it to take an objective and independent approach to its business. Its role is to provide oversight and advice to the Council on the effective functioning of the Association in relation to:

- Risk management;
- Financial processes;
- Legal requirements;
- Whistleblowing

The committee has the authority to request information from any of the Association committees or working groups to enable it to undertake its responsibilities.

Authority

Ultimate authority for all Association business remains with the Council.

The Council delegates authority to Officers to act on behalf of the Association as required. The LC may also make decisions on operational matters through the Officers who are members of it. Only the Officers and the Chief Executive have the authority to sign contracts upon BERA's behalf.

Finances and Budgets

BERA Council has a statutory duty to prepare financial statements for each financial period, as set out in the Statement of Trustees' Responsibilities.

The management of this is delegated to the Treasurer who oversees BERA's finances in association with the Chief Executive. The Treasurer has formal responsibility for BERA finances and the BERA Office conducts oversight of the financial arrangements of the Association and the day-to-day administration of finance.

BERA's financial year runs from 1st January to 31st December. A budget is approved by Council prior to the start of the financial year or as soon as practicable afterwards. End of year accounts will be reported to Council following the end of the financial audit as well as to each year's AGM.

Staffing and Contracts

The BERA Office comprises the staff employed to carry out the charity's functions. These staff are primarily employed through the UCL Institute of Education (IoE), which provides all personnel and employment facilities for them. UCL IoE is also contracted to provide office space and services. BERA began to employ staff directly during the course of 2021.

For the 2021 year, the office core team comprised:

- Nick Johnson – Chief Executive
- Sarah Fleming – Membership & Engagement Manager (on maternity leave from July 2021)
- Marie Blythe - Events Manager (on maternity leave from March 2021)
- Ross Fulton – Publications Manager
- David Chatterjee - Finance & Governance Manager
- Dior Webb – Events Officer
- Mette Neilsen - Events Officer (maternity cover from March 2021)
- Patrick Rafferty – Membership Officer (maternity cover from July 2021)

Accountancy Services were provided by Kaya Taylor on a freelance basis.

In the 2021, the Association has obtained significant contracted services from:

- ITD for provision of IT
- Wiley-Blackwell Publishers (publishers of our journals)
- Soapbox (management of BERA website and other design services)
- SmartImpact (CRM)
- Native Media
- Colourview
- Total Mail
- Toast
- BNP Paribas Leasing Solutions (printing)
- The UCL Institute of Education (office space)
- PKF Littlejohn LLP (auditors)
- Mills and Reeve LLP (legal services)

Membership

The membership at the end of December 2021 totalled 2,709 (2020 – 2,230).

Risk Assessment

The Trustees have examined the Association's principal areas of operation and considered the major risks faced in each of these areas. In the opinion of the Trustees, the Association has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

The Association has a Risk Assessment and Audit Committee to monitor the work of the Association. This Committee reports to the Council and carries out a detailed assessment of the Risk register each autumn. Following that, the register is shared with individual committees to assess the risk and responses in their respective areas and they report back to the Risk Assessment and Audit Committee.

Objectives and Activities

2021 was the final year of our BERA adopted a 5-year Strategic Plan in 2016. This was reviewed and a [new strategic plan](#) was agreed in September 2021. This new plan contains four key objectives:

- To enhance the health of education as a discipline by nurturing a strong and confident research environment.
- To champion education research, enhancing its use in policymaking and educational practice.
- To celebrate and recognise excellence in the education research community.
- To ensure a strong and sustainable future for BERA

Activities and Performance in 2021

2021 saw BERA go from strength to strength. Membership numbers were up once again, and BERA's offer to, and support of, its members has grown in scope and in the professionalism of its work.

Policy and Projects

We developed major work that will explore and advocate for education and education research as an academic discipline. A [systematic review of research was published in 2021](#), and we then tendered for a major survey of the work of academics researching and teaching in education departments alongside one looking at equality and diversity in education departments. These will be published in 2022.

BERA re-joined the World Educational Research Association in 2021 after a more than 10-year absence. BERA's intention to work with WERA as part of BERA's commitment to education research worldwide is already proving fruitful. Academic writing seminars have already been held.

Following our analysis in 2020, Council agreed an ambitious policy and action plan for addressing racial inequities within the Association and within the wider research community in January 2021. It also redoubled our commitment to bringing BERA's resources and expertise to bear on wider issues of inequality and discrimination in education and society. A key aspect of the release of this policy was the importance to recognise the need to measure the success of this policy and its associated action plan, and to adjust and develop it accordingly. An update to this meeting was part of our commitment to monitoring the progress of that action. I am pleased to say that we have made real progress in some areas and there is much to do in others – the full results are published elsewhere in the papers.

BERA's [policy on Race Equality](#) is already producing changes to the ways in which BERA works. The targets that are part of this policy are clearly stated on BERA's website and will be reviewed annually to see what has worked and what needs to change.

Our Presidential Round Tables (PRTs) faced extreme challenges as a result of COVID-19. In 2021, we published the outcomes of the PRT on Children's Mental Health and Wellbeing, and still forthcoming is a publication on children's early language. Planned PRTs in 2022 include a roundtable focussed on race led by Leon Tickly and 'Equitable, Reliable High Stakes Assessment: A possible dream?' led by Louise Hayward. The PRT on assessment builds on BERA's work on statutory assessment (working with More Than a Score) led by ex-BERA President Gemma Moss.

Policy and Projects (continued)

A follow-up to the *Baseline without basis* report from BERA's expert panel on assessment was published, with an online launch event, in July 2021. The event and report were entitled [High standards, not high stakes: An alternative to SATs that would transform England's testing and school accountability system in primary education and beyond](#).

[Fourteen reports arising from the 2020/21 Small Grants Fund reports \(on Covid-19\)](#) were published between May and August 2021. Research reports by the five recipients of funding from the 2021/22 Small Grants Fund will be published in mid-2022.

The team behind the [2021 Research Commission 'Education for environmental sustainability' \(EfES\)](#) delivered a great amount of work throughout the year. They completed five participative and inclusive online workshops involving at least 100 youth (16-18 years) and 30 teachers, drawn from across the four nations. These resulted in a guide for secondary schools on the preliminary findings of their research, a summary findings policy brief of their first workshop, and a community guide based on the preliminary findings of their work. The final manifesto, co-authored by participants was launched on 1st November 2021 to coincide with COP26, the UN climate change conference. The manifesto – the first of its kind for the UK – and accompanying technical report presents evidence (in the form of documenting stakeholder perspectives) to inform action in policymaking, practice and research. The manifesto was launched at a very well attended online event.

BERA's aims to advance research quality, research capacity and research engagement are what drives the organisation. Sometimes these aims become entwined with political initiatives. BERA must make hard choices about which government initiatives it will engage with, always on the basis of where education research is central to an issue. The government commissioned ITT Market Review report prompted engagement from BERA, and subsequently a strongly worded statement and supporting documents. BERA responded because teacher education is a vital part of the work of nearly all education departments in the UK. Claims were also made in the ITT Market Review Report that its findings were based rigorously on research. BERA disputed that.

Publications

The editorial team of the *British Educational Research Journal* had their four-year term in office extended for a further two years, to 31 December 2023. In November 2021 it was announced that three new associate editors would join the team, expanding its capacity and expertise. In 2021, BERJ's impact factor climbed to 2.752, and it was ranked 95th of 264 international journals in the 'education and educational research' category – very high for a general education journal. These measures rose from 1.752, and 114/263 respectively.

Having already risen to the record high of 2.951 for 2019, the *British Journal of Educational Technology's* impact factor climbed to 4.929 in 2021 –, making it the second-ranked generic educational technology journal globally, and 19th among the 264 journals in Clarivate's wider 'education and educational research journals' category. The editors look for rigour, innovation and cutting-edge contributions to the field of educational technology use across a very wide variety of contexts.

Both the *Curriculum Journal* and *Review of Education* continued to perform well, with ambitions to earn promotion to the Social Sciences Citation Index.

The number of unique page views (UPVs) of articles on the BERA Blog (excluding the homepage) was 30.87% higher than the same period in 2019/20 (168,584 vs 128,818). The BERA Blog reached readers in 214 of the c.239 countries/territories that Google Analytics reports on (this compares to 199 of those countries/territories during the previous year). The proportion of 'sessions' accounted for by UK-based readers decreased from 77.5% to 71.8%. This is positive in the overall context of growth in 'sessions'/'viewers' as it means that growth is significantly stronger in other countries/territories than in the UK, which demonstrates expanding international reach.

A leading focus in the year was to play an active role in representing the interests of BERA members in ongoing discussions regarding the development of policy in the UK on Open Access publishing to minimise any negative impact on the Association, its journals, its members and the wider research community.

Publications (continued)

A number of steps have been taken to enhance the BERA journals portfolio's offer within that context of Open Access developments. These include an article transfer network, an agreed minimum number of special issues per volume, greater expectation of article commissioning from editorial board members, the adoption of free-format submission across all four journals. In August 2021, UKRI published their open access policy, which mandates that any research funded by it, its associated research councils, Research England or Innovate UK must be published on an open access (OA) basis. However, two important issues remain unclear:

- the status of hybrid journals – those like BERA's four journals that publish both paywalled and OA content
- relatedly, under what conditions UKRI considers a 'transitional agreement' (whereby publishers undertake, in their agreements with library consortia, to transition towards publishing on a fully open access basis) acceptable.

These changes – and the widely expected requirement that submissions to future REF exercises be published OA – have the potential to have a substantial negative impact on BERA's finances, and force difficult trade-offs between making publishing accessible internationally through hybrid journals versus meeting OA requirements in the UK and similar jurisdictions.

Events

Taking into consideration the safety of our delegates amidst the ongoing uncertainty of the pandemic, the BERA Annual Conference 2021 took place in a digital format between the 13th-16th September. Hosting the annual conference online was a new venture for BERA but the organisation was able to build on the experience gained delivering the events programme online during the pandemic. Keynote addresses at the 2021 conference were delivered by Kary Vigurs, Iram Siraj, Becky Francis and Vanita Sundaram. In total, 916 delegates registered for the conference.

Analysis highlights the importance delegates place on networking opportunities at the Annual Conference. Additionally, analysis of viewership of and engagement with all sessions indicated that those symposia and hot topic sessions which were interdisciplinary in nature received the highest number of attendee viewings.

Alongside the annual conference, an ambitious series of online BERA events took place during 2021. Our thanks to all those presenters who have participated. The online events have been well received and well attended with a cumulative total of over 5000 event registrations having taken place up. It has been noted that running events online permits many more members and non-members to attend the actual event or engage with the session later at a time convenient to them. The number of members viewing recordings post-event is almost as many as those who have attended the event.

The events programme now includes dedicated SIG meetings taking place virtually throughout the year permitting many more members to attend. This development permits the activity of each SIG to be planned in cooperation with a wider number of members rather than only those attending conference.

Upcoming BERA events can be found here: <https://www.bera.ac.uk/events/upcoming-events>

Membership and Engagement

After a difficult 2020, there were concerns that membership would be adversely impacted by Covid-19. However, the opposite has been the case. In 2021, we had 2707 members, as well as record levels of income. The virtual event recordings as a member resource have proved very popular and add to the member offering.

The main drivers behind this rise in membership are an increase in student and teacher members. Student members now form 26.6% of our membership, with 23.1% of it consisting of Teacher members, particularly impressive given the teacher member rate was only introduced in 2019. This does pose us other membership questions, particularly surrounding why the full membership numbers have levelled off and areas for potential member growth which are targeted in the next strategic plan. It should be noted that 37% of all members are first-time members. Member retention will be crucial to any growth. Membership has increased 41% in Wales and 17% in Scotland.

BERA continued to offer a wide range of Awards and Fellowships and our awards offering will be discussed in greater depth following the implementation of the updated BERA Strategic Plan. BERA's College of Reviewers (CoRs) reflects the diversity of expertise within the membership. The CoRs is carrying out high quality peer reviews of a range of BERA opportunities that are open to BERA members to apply for. As a result of the great expertise of CoRs members the quality of BERA's work continues to increase.

Membership and Engagement (continued)

After the withdrawal of the 'Event Funding Scheme', the funding was reconstituted into a '[Career Development Fellowship](#)'. This fellowship will support ECRs in the first three years following the completion of their doctorate, focusing in particular on those who are insecurely and precariously employed.

The 2021 BERA [Masters Dissertation](#) and [Doctoral Thesis](#) award winners were awarded, with 21 and 44 applicants respectively.

The [BERA Undergraduate Award](#) has been launched and awarded. This was open for non-members, awarding £250 and BERA membership.

The proposed BERA Student Research Award has been delayed due to the other issues currently surrounding schools caused by Covid-19. This award will be open to all schools and, ideally, separated for both primary and secondary pupils, the practicalities of the award need to be determined and this award will not launch until at least academic year 2022-2023.

We are delighted to see the vibrancy of our Special Interest Groups (SIG) and the activity they undertake under the auspices of BERA throughout the academic year. We would like to thank all SIG Convenors for their ongoing commitment to the work of BERA as an organisation and willingness to work collaboratively with BERA office staff.

Our Early Careers Network continued to be very active, running their annual symposia series with 201's theme being 'Overcoming Challenges in the Research Process'. We partnered with the Chinese Educational Research Association (CERA) to organise a webinar series on 'Academic Publishing' and hosted two 'themed' sessions at the BERA Annual Conference 2021, with one targeted at doctoral students and one at those in the postdoctoral phase.

Management and Finances

BERA remains in a strong financial situation and not having been too adversely affected by the global Covid-19 pandemic. We continue to maintain healthy reserves, which have risen above £2M for the first time and they are split between a substantial sum invested within a managed investment fund and cash that is held in relatively quick access accounts.

For many years we have operated with a policy of being able to ensure that a year's operating costs are covered by our reserves and a ratio of 1:1 between turnover and reserves has been an important benchmark for the association. The direction of travel means that we are currently well in excess of this ratio, and for several years we have had considerably more reserves than one year's annual turnover. This situation was compounded by the pandemic whereby in many cases our expenditure was much lower than it was in the years immediately preceding. In acknowledgement that we had moved significantly above a ratio of 1:1, the Finance and Operations Committee took the decision in its April 2021 meeting to set a target range for the preferred ratio to be between 1:1 and 1.4:1.

Our level of reserves means that the association is operating on a very secure financial footing although we continued to be in a volatile situation with the ongoing impact of the pandemic, pressures on UK higher education and the threats to our publishing income from open access mandates. BERA is not minded to generate excessive funds in reserve if we have no immediate or mid-term need for them. What is important is that we have sufficient reserves for short-term crisis management. BERA remains in a secure financial position where it can continue to plan for new ventures enabling us to provide a broad offer to our members, but we remain in an uncertain period in our history, and we will continue to monitor the impact that the external environment might have on our organisation and its finances.

BERA is committed to act as a responsible employer of the staff in its professional office, with appropriate concern for the health and well-being of our employees. The current project for BERA to become its own employer is built on the principle, agreed by Council, that any new terms and conditions should not lead to a diminution in what BERA staff are offered. Where direct replication of UCL terms is not possible, alternatives have been sought. This framework is governing all our work on the own employer project. Over the last year, BERA has signed off on a whole raft of new HR policies.

Our accounts show that BERA's medium-term financial position remains healthy and is still secured by positive publishing agreements (open access notwithstanding) and a high level of reserves. In most years this would mean that BERA can plan for the future with a high degree of confidence. Given the on-going backdrop of the global Covid-19 pandemic and the future threats to our publication income, we need to continue to be financially prudent and to that effect we took a very sensible and pragmatic approach to budget setting for 2022 and beyond.

Audit Information

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are individually aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all reasonable steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

PKF Littlejohn LLP has signified its willingness to continue in office.

By Order of the Trustees



Professor Dominic Wyse

Trustee

Date: 01.09.22

Auditors' Report to the Members of the British Educational Research Association**Opinion****Opinion**

We have audited the financial statements of British Educational Research Association (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the charitable company financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the charitable company financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

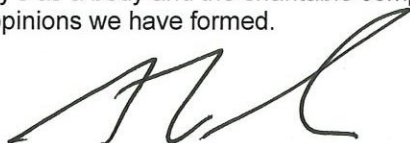
- We obtained an understanding of the charitable company and the sector in which they operate to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, industry research, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from Companies Act 2006, Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and tax legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management and reviewing of minutes.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that the completeness of liabilities was also an area of risk.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: reviewing journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities <http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for> [https://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](https://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the charitable company and the charitable company's as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)

For and on behalf of
PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
Canary Wharf
London E14 4HD

12 September 2022

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 December 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Income from:					
Membership subscriptions		194,870	-	194,870	167,442
Investments	1	28,704	-	28,704	27,213
Charitable Activities	2	779,070	-	779,070	667,725
Total Income		1,002,644	-	1,002,644	862,380
Expenditure on:					
	3&4				
Raising funds		155,854	-	155,854	100,911
Charitable activities		652,615	-	652,615	500,566
Total Expenditure		808,469	-	808,469	601,477
Net gain on investments		140,127	-	140,127	81,302
Net Movement in Funds	5	334,302	-	334,302	342,205
Reconciliation of Funds:					
Fund balances brought forward		2,179,851	22,031	2,201,882	1,859,677
Balance at End of Year		£2,514,153	£22,031	£2,536,184	£2,201,882

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charitable Company.

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

	Note	2021	2020
Fixed Assets			
Tangible fixed assets	7	18,929	32,458
Investments	8	1,526,352	1,155,433
Current Assets			
Debtors	9	199,653	179,801
Cash at bank and in hand		923,740	977,045
		<u>1,123,393</u>	<u>1,156,846</u>
Creditors: amounts falling due within one year	10	(132,490)	(142,855)
		<u>990,903</u>	<u>1,013,991</u>
Net Current Assets			
		<u>£2,536,184</u>	<u>£2,201,882</u>
Net Assets			
Funds	11		
Restricted funds		22,031	22,031
Unrestricted funds			
General		2,019,482	1,674,851
Designated		494,671	505,000
		<u>£2,536,184</u>	<u>£2,201,882</u>

Approved by the Board of Trustees on the 1st September 2022 and signed on its behalf by



Professor Dominic Wyse
Trustee

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF CASH FLOWS
Year ended 31 December 2021

	2021	2020
Cash flow from operating activities (see below)	152,207	245,484
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(3,424)	(6,041)
Payments to acquire investments	(1,688,638)	(90,581)
Proceeds from sale of investments	1,457,846	95,280
Dividends and interest from investments	28,704	27,213
Net cash flow provided by/(used in) investing activities	(205,512)	25,871
Change in cash and cash equivalents in the year	(53,305)	271,355
Cash and cash equivalents at start of year	977,045	705,690
Cash and cash equivalents at end of year	£923,740	£977,045
Cash and cash equivalents consists of:		
Cash at bank and in hand	923,740	977,045
Short term deposits	-	-
Cash and cash equivalents at end of year	£923,740	£977,045
Net income/(expenditure) for the year	334,302	342,205
Dividends and interest from investments	(28,704)	(27,213)
Depreciation of tangible fixed assets	16,953	10,239
(Gains)/Losses on investments	(140,127)	(81,302)
(Increase)/decrease in debtors	(19,852)	79,821
Increase/(decrease) in creditors	(10,365)	(78,266)
Net cash flow from operating activities	£152,207	£245,484

The Accounting Policies and Notes on pages 20 to 26 form part of these Financial Statements.

General information and basis of preparation

British Educational Research Association is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund Accounting

Restricted funds comprise donations and grants which have been received for specific purposes, or which are subject to specific conditions imposed by the donor.

Unrestricted funds may be used for the purposes of the Charitable Company at the Trustees' discretion. Unrestricted funds may be designated by the Trustees for specific purposes. Designated funds represent those funds designated at the discretion of the Trustees.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income derived from membership subscriptions and sales is credited to the Statement of Financial Activities (SOFA) in the period to which it relates. Fees represent amounts invoiced to third parties for the provision of services and are recognised on the basis of entitlement. Grants and donations represent amounts from individuals, corporations, trusts and funding bodies and are credited to the SOFA in the year in which they are receivable.

Investment income is recognised as the charity's right to receive payment is established.

Resources Expended and Basis of Allocation of Costs

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is reported gross of related income on the following bases:

- Costs of generating voluntary income comprise the direct costs associated with attracting voluntary income, plus a proportion of cost that cannot be directly attributed (support costs).
- Expenditure on charitable activities comprises direct expenditure. Where costs cannot be directly attributed (support costs), they have been allocated to the activities on a basis consistent with the use of resources.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible Fixed Assets, Depreciation and Impairment

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor assets are expensed in the year in which the cost is incurred. Donated assets are included in income and fixed assets, where a value can be reasonably obtained, and are depreciated.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost of each asset, less any estimated residual value, over its expected useful life. The annual depreciation rates and methods are as follows:

Furniture, office and technical equipment - 25% straight line.

Assets in the course of construction, website and database costs, have been shown separately. No depreciation is provided until an asset is brought into use.

Where the recoverable amount of a tangible fixed asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment recognised in the SoFA.

Investments

Publicly traded investments, or those where fair value can otherwise be measured reliably, are measured at fair value at each balance sheet date, with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Taxation

The Charitable Company is generally exempt from taxation with the exception of Value Added Tax. Where appropriate all expenditure is stated inclusive of the related Value Added Tax.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1. Investment Income	2021	2020
Bank interest and investment income	£28,704	£27,213

Investment income in both years relates to unrestricted funds.

2. Income from Charitable Activities	2021	2020
Publications and Royalties	621,540	653,110
Annual conference	122,710	-
Other income	2,420	415
Gifts in kind	32,400	16,200
	<u>£779,070</u>	<u>£669,725</u>

Income from charitable activities consists of £779,120 (2020 - £669,725) relating to unrestricted funds and £nil (2020 - £nil) to restricted funds.

3. Expenditure

	Depreciation	Direct costs	Support costs (see note 4)	Total 2021	Total 2020
Raising funds	-	19,622	136,232	155,854	100,911
Charitable activities	16,953	226,962	408,700	652,615	500,566
	<u>£16,953</u>	<u>£246,584</u>	<u>£544,932</u>	<u>£808,469</u>	<u>£601,477</u>

Expenditure relates to £799,737 (2020 - £601,477) from unrestricted funds and £nil (2020 - £ nil) from restricted funds.

4. Support Costs

	Staff and associated costs	Premises costs	Governance costs	Total 2021	Total 2020
Raising funds	102,707	24,060	9,465	136,232	96,298
Charitable activities	308,121	72,182	28,397	408,700	288,894
	£410,828	£96,242	£37,862	£544,932	£385,192
Governance costs:					
Audit fees				5,700	5,740
Accountancy				9,514	9,817
Other				22,648	11,225
				£37,862	£26,782

5. Net Incoming Resources

This is stated after charging:		
Depreciation	£16,953	£10,239
Auditors' remuneration - audit	£5,700	£5,740

6. Trustees and Contracted Personnel

Staff costs for 6 employees (2020 - 7) of £343,964 (2020 - £353,261) were recharged from the UCL Institute of Education. There was one employee earning a salary between £70,000 and £80,000 (2020 - one).

During the year the charitable company established its own payroll and staff contracted to the Association. At the year end there were two directly employed members of staff.

The total amount of employee benefits received by key management personnel during the year was £143,710.93 (2020 - £157,264). The Association considers its key management personnel to comprise the Executive Director and Events Manager in 2021.

Five trustees (2020 - six) received a total of £972 (2020 - £964) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	2021	2020
Recharges from UCL Institute of Education	343,964	353,261
Wages and salaries	29,113	-
Social security costs	2,538	-
Pension contributions	2,718	-
Total staff costs	£378,333	£353,261

The average number of persons employed by the Company during the year was:

Recharged employees	6	7
Directly employed staff	1	-
Total	7	7

7. Tangible Fixed Assets

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2021	198,055	198,055
Additions	3,424	3,424
At 31 December 2021	201,479	201,479
Accumulated Depreciation		
At 1 January 2021	165,597	165,597
Charge for year	16,953	16,953
At 31 December 2021	182,550	182,550
Net Book Value		
At 31 December 2021	£18,929	£18,929
At 31 December 2020	£32,458	£42,918

The Charitable Company had no capital commitments at 31 December 2021 (2020 - none).

8. Investments

	2021	2020
Balance brought forward	1,155,433	1,078,830
Additions	1,688,638	90,581
Sale proceeds	(1,437,947)	(106,573)
Net gains/(losses)	140,127	81,302
Movement in cash at stockbrokers	(19,899)	11,293
	£1,526,352	£1,155,433
Investments at fair value include		
Global funds	1,464,428	-
Multi asset funds	61,711	-
Equities	-	826,229
Fixed interest	-	157,093
Alternative investments	-	152,393
Cash within investment portfolio	213	20,112
	£1,526,352	£1,155,433

£1,473,160 is held in the Quilter Investors Ltd QC Global Income and Growth Fund. No other individual investment is considered to be material. The cost of investments was £1,506,246 (2020 - £908,323).

9. Debtors	2021	2020
Prepayments and accrued income	174,314	166,847
Taxation and social security	25,339	12,954
	<u>199,653</u>	<u>179,801</u>

10. Creditors: amounts falling due within one year

Trade creditors	15,550	24,885
Accruals and deferred income	116,940	117,970
	<u>132,490</u>	<u>142,855</u>

Included within creditors is £17,810 (2020 - £16,195) of deferred income relating to membership subscriptions received in advance.

11. Analysis of Total Funds

As at 31 December 2021	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	18,929	1,526,352	968,872	2,514,153
	<u>£18,929</u>	<u>£1,526,352</u>	<u>£990,903</u>	<u>£2,536,184</u>
As at 31 December 2020	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	32,458	1,155,433	991,960	2,179,851
	<u>£32,458</u>	<u>£1,155,433</u>	<u>£1,013,991</u>	<u>£2,201,882</u>

12. Related Party Transactions with Trustees and Connected Persons

There were no transactions with related parties or connected persons in the year.

13. Contingent Liabilities

There were no contingent liabilities to disclose at 31 December 2021 (2020 - none).

14. Post Balance Sheet Event

There were no events to disclose subsequent to the year-end.

15. Financial commitments

At 31 December 2021 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
Not later than one year	£-	£7,236

16. Restricted and Unrestricted Funds

	As at 1 January 2021	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2021
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
Total	22,031	-	-	-	22,031
Unrestricted					
General Fund	1,674,851	1,002,644	798,140	140,127	2,019,482
Designated Funds					
- Open access	380,000	-	-	-	380,000
- UCL-IOE	125,000	-	10,329	-	114,671
Total Funds	£2,201,882	£1,002,644	£808,469	£140,127	£2,536,184

	As at 1 January 2020	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2020
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
Total	22,031	-	-	-	22,031
Unrestricted					
General Fund	1,837,646	862,380	601,477	(423,698)	1,674,851
Designated Funds					
- Open access	-	-	-	380,000	380,000
- UCL-IOE	-	-	-	125,000	125,000
Total Funds	£1,859,677	£862,380	£601,477	£81,302	£2,201,882

Accounts

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

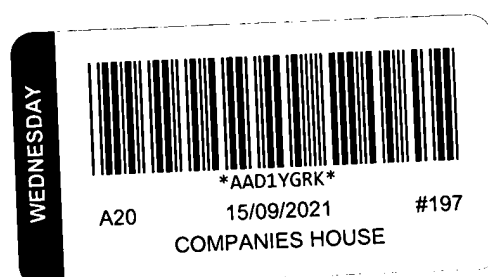
Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020



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BRITISH EDUCATIONAL RESEARCH ASSOCIATION**TRUSTEES AND ADVISERS**

Registered charity name	British Educational Research Association (BERA)
Charity number	1150237
Company Registration	08284220
Trustees	Dominic Wyse (President) Gerry Czerniawski Sean Hayes Ruth Boyask Richard Race Vivienne Baumfield Mhairi Beaton Kevin Smith Megan Crawford Gary Beauchamp Ros McLellan Oliver Hooper Marlon Moncrieffe Morag Redford Alison Fox (from 1st September 2020) Tanya Ovenden-Hope (from 1st September 2020) Sarah Seleznyov (from 1st September 2020) Barbara Skinner (from 1st September 2020) Gary McCulloch (until 1st September 2020) Gabrielle Ivinson (until 1st September 2020) Erica Joslyn (until 1st September 2020) John Leach (until 1st September 2020)
Staff	
Executive Director and Company Secretary	Nick Johnson Marie Blythe Sarah Fleming David Chatterjee Ross Fulton Dior Webb
Principal Address	9-11 Endsleigh Gardens London WC1H 0EH
Auditor	PKF Littlejohn LLP Chartered Accountants and Statutory Auditor 15 Westferry Circus Canary Wharf London E14 4HD

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

TRUSTEES AND ADVISERS

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Solicitors

Mills & Reeve
Botanic House
100 Hills Road
Cambridge CB2 1PH

Introduction

The Trustees, who are also the Directors of the Charitable Company, present their report and audited financial statements for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" ("FRS 102 SORP") in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The British Educational Research Association (BERA) is an autonomous learned society distinct from other national institutions and is a company limited by guarantee (08284220) and registered charity (Number 1150237). The charitable objective, as defined in BERA's constitution is "to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit."

BERA is subject to Articles of Association that can be amended at the Annual General Meeting subject to approval of 75% of those present and voting.

A copy of the current Articles of Association is available on the BERA website.

The Trustees confirm that they have had regard to the guidance on public benefit issued by the Charity Commission when considering the objectives and activities of the Association.

Membership of Council (and Trustees) 2020

The following people served as members of Council in 2020:

- Dominic Wyse (President)
- Gerry Czerniawski
- Sean Hayes
- Ruth Boyask
- Richard Race
- Vivienne Baumfield
- Mhairi Beaton
- Kevin Smith
- Megan Crawford
- Gary Beauchamp
- Ros McLellan
- Oliver Hooper
- Marlon Moncrieffe
- Morag Redford
- Alison Fox (from 1st September 2020)
- Tanya Ovenden-Hope (from 1st September 2020)
- Sarah Seleznyov (from 1st September 2020)
- Barbara Skinner (from 1st September 2020)
- Gary McCulloch (until 1st September 2020)
- Gabrielle Ivinson (until 1st September 2020)
- Erica Joslyn (until 1st September 2020)
- John Leach (until 1st September 2020)

Nick Johnson (appointed April 2012) continued to serve as BERA's Chief Executive and Company Secretary.

Governance Document

The Association was originally formed by a constitution, which was adopted in April 1974.

The Constitution was amended on several occasions and was then absorbed into the Articles of Association from January 2013.

BERA Council

The Council is the governing body of the Association and the members of the Council are, de facto, the Trustees of the Association as a registered Charity. They are also the Company Directors. The Council has ultimate authority and decision-making over all business including policy, planning and resources. As specified in the constitution the Council may delegate its authority and decision-making to other committees or groups but this must be explicit and defined at the time of their creation. All committees and working groups therefore ultimately report to Council through, its General Purposes Committee and the standing committees as appropriate.

The Council comprises:

- President;
- Vice President;
- Treasurer;
- Up to twelve Elected Members
- Up to six co-opted members of the Association

Apart from the office holders mentioned above, the term of office for a Council member is four years with the possibility of re-election. Co-opted members may be co-opted for 1-4 years depending on the focus of the co-option.

Council needs to have due regard to representing the four nations and, as such should ensure that it has representation from all four countries amongst its membership.

The Council has the power to set up committees or working groups to undertake the work of the Association and may delegate any of its powers or decision-making authority to such committees, working groups and/or members of staff as it sees fit.

The Council meets at least three times a year.

The Council is responsible for setting strategies and policies for BERA and for ensuring that these are implemented. The day-to-day running of the Charity is delegated to the Chief Executive and the staff.

BERA Council, acting as the Board of Trustees for BERA, are jointly and severally responsible for the overall governance and strategic direction of BERA, its financial health, the probity of its activities and developing the organisation's aims, objectives and goals in accordance with the governing document, legal and regulatory guidelines.

All trustees are made aware of, and understand, their individual and collective responsibilities; and should not be overly reliant on one or more individual trustees in any particular aspect of the governance of the charity.

BERA Trustees and office holders are expected to adhere to the Nolan principles of public life.

Appointment of Trustees

BERA's Governance year runs from 1st September. Elections for Council and individual posts take place in spring before the Annual General Meeting with the results taking effect from the 1st September. The three Officers are the exception to this. The Annual General Meeting (AGM) normally takes place during or immediately before the Annual Conference in September.

Elections are conducted by ballot among individual members of the Association with nominations for election to the Council requiring the support of two members of the Association. The nomination process and election is run by the BERA office (including outsourcing the voting where appropriate) during the spring with the results reported to the Annual General Meeting and terms of office beginning on 1st September.

Trustees' Induction and Training

Trustees undergo appropriate training, which covers their obligations under the constitution, under relevant charity law and with reference to guidance and advice provided by the Charity Commission in England and Wales.

Council members are provided with a copy of the BERA Strategic Plan and guidance material on the structure and operation of BERA.

The following documents from the Charity Commission in England and Wales are provided for reference and Trustees are encouraged to familiarise themselves with the online information provided by the Charity Commission:

- CC2 The Charity Commission and Regulation
- CC3 The Essential Trustee: What you need to know
- CC3(a) The Essential Trustee: What's Involved
- CC9 Campaigning and Political Activities by Charities
- CC11 Payment of Charity Trustees
- CC20 Charities and Fundraising
- CC47 Complaints about Charities
- Charity Governance Code

Trustees' responsibilities

The Trustees are also directors of British Educational Research Association under company law.

The Trustees are responsible for preparing financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Committees and Remits***General Purposes Committee***

GPC work in close cooperation with the Council as the de facto executive committee of BERA. In addition, Council delegates authority to GPC to act on behalf of the Association as required, particularly when decisions are needed urgently. Each of the standing committees is represented on the GPC alongside BERA Officers.

Their principal responsibilities are to ensure that in all of its activities BERA works towards its three strategic objectives: to advance research quality, build research capacity and foster research engagement in the education field. Their remit is monitoring and reviewing of all BERA activities in line with Council's strategic direction which includes the strategic co-ordination and planning of BERA's activities ensuring that organisational priorities are shared and appropriate resources allocated against strategic objectives. This involves reviewing all committee, working-group and project business, ensuring that academic input is given where appropriate and progress towards strategic objectives is monitored. Other parts of the remit include:

- Keep informed of and help shape the President's role in representing BERA externally;
- Forward planning and operational decision-making, to inform Council's strategic oversight and facilitate policy development;
- Nominations to external bodies;
- Overseeing external liaison and consultation responses in areas where research evidence can usefully be brought to bear, in line with BERA's charitable objectives;
- Consider what weight should be given to any new activities that Council might wish to consider in pursuit of BERA's charitable objectives and considering what weight they should be given in the light of the organisation's current strategic priorities; and the available financial and material resources e.g. staff and members' time and the current finances;
- Keeping up-to date our Strategic plan and ensuring that organisational activity works within its parameters. (The plan to be reviewed on a 5 yearly cycle); and
- Ad hoc business requiring urgent decision/action.

Finance and Operations Committee

This committee has responsibility for overseeing HR policies, including staff development and review, and other broad arrangements that affect terms and conditions of our employees, contracts, regular financial oversight and operational relationships. It works closely alongside GPC in ensuring that BERA's finances and operations can support the organisation's strategic objectives and planned activities.

Publications Committee

The committee's principal responsibilities are to ensure that:

- BERA's publications portfolio is well managed and upholds the highest academic standards
- That any contractual issues are pursued in good time to the advantage of the organisation and for the good of the field
- BERA keeps abreast of developments in the publishing field and is able to use them appropriately in the development of our journal portfolio

Conference & Events Committee

The committee's principal responsibilities are to ensure that:

- The Annual Conference and programme of in-year events operate to the highest academic standards
- The Annual Conference and programme of in-year events develop in line with BERA's strategic objectives

Engagement Committee

The committee's principal responsibilities are to ensure that BERA supports its members appropriately in the light of our three strategic objectives: to advance research quality; build research capacity; and foster research engagement.

Risk Assessment and Audit Committee

RAAC is a committee of the Council. It reports to the Council, but its members should not normally be members of Council. This is intended to enable it to take an objective and independent approach to its business. Its role is to provide oversight and advice to the Council on the effective functioning of the Association in relation to:

- Risk management;
- Financial processes;
- Legal requirements;
- Whistleblowing

The committee has the authority to request information from any of the Association committees or working groups to enable it to undertake its responsibilities.

Authority

Ultimate authority for all Association business remains with the Council.

The Council delegates authority to Officers to act on behalf of the Association as required. The GPC may also make decisions on operational matters through the Officers who are members of it. Only the Officers and the Executive Director have the authority to sign contracts upon BERA's behalf.

Finances and Budgets

BERA Council has a statutory duty to prepare financial statements for each financial period, as set out in the Statement of Trustees' Responsibilities.

The management of this is delegated to the Treasurer who oversees BERA's finances in association with the Chief Executive. The Treasurer has formal responsibility for BERA finances and the BERA Office conducts oversight of the financial arrangements of the Association and the day-to-day administration of finance.

BERA's financial year runs from 1st January to 31st December. A budget is approved by Council prior to the start of the financial year or as soon as practicable afterwards. End of year accounts will be reported to Council following the end of the financial audit as well as to each year's AGM.

Staffing and Contracts

The BERA Office comprises the Chief Executive, the Events Manager, the Membership & Engagement Manager, the Publications Manager, the Finance and Governance Manager, the Finance and Administration Officer and the Events Assistant who are all employed through the UCL Institute of Education (IoE), which provides all personnel and employment facilities for them. UCL IoE is also contracted to provide office space and services.

For the 2020 year, the office core team comprised:

- Nick Johnson – Chief Executive
- Sarah Fleming – Membership & Engagement Manager (on maternity leave until June 2020)
- Marie Blythe - Events Manager
- Ross Fulton – Publications Manager
- David Chatterjee - Finance & Governance Manager
- Dior Webb – Events Officer
- Zita Darguzyte – Events Officer (on secondment until July 2020, then maternity leave from August 2020 and resigned December 2020)

Accountancy Services were provided by Kaya Taylor on a freelance basis.

In the 2020, the Association has obtained significant contracted services from:

- ITD for provision of IT
- Wiley-Blackwell Publishers (publishers of our journals)
- Soapbox (management of BERA website and other design services)
- SmartImpact (CRM)
- Native Media
- Colourview
- Total Mail
- Toast
- BNP Paribas Leasing Solutions (printing)
- The UCL Institute of Education (office space)
- PKF Littlejohn LLP (auditors)
- Mills and Reeve LLP (legal services)

Membership

The membership at the end of December 2020 totalled 2,230 (2019 – 2,388).

Risk Assessment

The Trustees have examined the Association's principal areas of operation and considered the major risks faced in each of these areas. In the opinion of the Trustees, the Association has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

The Association has a Risk Assessment and Audit Committee to monitor the work of the Association. This Committee reports to the Council and carries out a detailed assessment of the Risk register each autumn. Following that, the register is shared with individual committees to assess the risk and responses in their respective areas and they report back to the Risk Assessment and Audit Committee.

Objectives and Activities

BERA adopted a 5-year Strategic Plan in 2016.

BERA is a learned society and charity committed to working for the public good by sustaining a strong and high quality educational research community, dedicated to advancing knowledge of education within and beyond formal settings. Our charitable purpose is to encourage the pursuit of educational research and its application for both the improvement of practice and the public benefit. As a membership organisation we are committed to principles of openness, integrity and transparency and seek to uphold ethical values in all our activities and processes.

BERA's core aims are to: advance research quality, build research capacity and foster research engagement in the education field. These aims are intended to secure the health of the discipline of education going forward and strengthen the contribution educational research can make in the public domain.

Under the strategic plan, BERA's priorities for 2016-2021 are:

1. To advance educational research quality, we will:

- Promote open discussion and debate about definitions of research quality, recognising that quality in research comes in many forms;
- Exemplify and uphold the highest standards in research and ethical practice, championing high quality research and ethical practice across the full range of our activities;
- Make our criteria transparent for judging quality in our publications, awards, ethical guidelines and decision-making processes.

2. To build educational research capacity, we will:

- Encourage and actively support the diversity of our membership, seeking the maximum involvement of under-represented groups;
- Invest in and mentor the next generation of researchers, involving emergent and early career researchers across the full range of our activities;
- Encourage collaborative and interdisciplinary ways of working and networking, sharing knowledge across the education research community and in partnership with others.

3. To foster research engagement in the education field, we will:

- Develop strategies to connect research, policy and practice in ways that benefit education and which contribute to informed democratic debate;
- Engage with policy-makers, practitioners and the wider public in setting research agendas and to promote the use of research;
- Seek and maintain strong relationships with peer and practitioner associations that are committed to the development of education for the public good, whether locally, nationally or internationally.

In order to meet these objectives, we will:

- Maintain an effective, financially viable and professional organisation with effective governance and organisational mechanisms;
- Develop and maintain the range of services provided to our members in ways that support the development of high quality research and are responsive to developments in the field;
- Act as responsible employers, with appropriate concern for the health and welfare of our employees;
- Remain true to our values of quality, excellence, ethical practice, inclusivity, equity and respect for diversity.

To deliver on our principles of openness, integrity, transparency and ethical practice, we will:

- Instigate discussion of how these strategic objectives can best translate into strategic priorities for the medium to long term that align with the work of our committees;
- Set a framework to ensure that BERA remains a strategically focused organisation, able to deliver on its core charitable purposes across the range of its activities in the medium to long term;
- Establish a timeline for the regular review of the strategic priorities, assessing how these can be aligned with BERA's central mission and purpose.

BERA began work during 2020 on a new strategic plan for implementation later in 2021.

Activities and Performance in 2020

Clearly much of the year was dramatically impact by Covid-19. As well as the immediate disruption that can be seen across our work, the inability to plan for the medium-term could significantly impact upon how BERA operates. Office staff worked remotely since March and largely this has been successful making use of technology, although there is inevitably a reduction in team interaction. found creative and innovative ways to change BERA's online offering – from our successful online events programme, through our podcasts, transferring all our governance meetings online to offering the Blog as a platform for authors to details the challenges and responses to the pandemic.

Equality and Diversity

In May, Council considered the lack of BAME representation amongst its own membership and in response to this, a report was prepared for the September meeting that examined data across the organisation. Council resolved that action was needed to be taken to address the issues the report had highlighted.

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While acknowledging that institutional discrimination within higher education is a barrier to BERA's own structures, Council believes it is vital that BERA works to counter this where possible and ensure that our process and structures do not exacerbate it. The inherent bias in the HE system presents a wider challenge, with seniority, longevity, and publications opportunities limited in the sector for certain groups, leading to limited opportunities in senior BERA positions. BERA must acknowledge the tensions between quality and esteem indicators being used as metrics for those who apply for senior positions within BERA, and the historical and institutional barriers in place which discriminate against certain groups and leads to a risk of perpetuating this divide.

Formal race equality policy and action plan was agreed by Council in January 2021. As an outcome, we would want to see improved diversity at all levels of the organisation – in our governance; our journals including authors, editorial teams and boards; our events programme; and in the support provided for BAME researchers.

Projects and other work

Due to COVID-19, the Research Excellence Framework (REF) submission deadline was delayed. The funding bodies have confirmed the revised timing of the overall exercise, resumed on 31 July 2020, with a deadline for submissions by higher education institutions of 31 March 2021. As a nominating body, BERA was invited to nominate additional members of the education sub-panel, with a specific focus on certain criteria. 15 applications were received and 10 of these were nominated.

The Assessment expert panel continued to meet virtually, although their work was interrupted by the very sad passing of Harvey Goldstein in April. They have picked up this work and had commissioned the research support agreed as part of their remit. Their final report will be published in 2021.

The current research commission, 'Competing Discourses of Early Childhood Education and Care', completed its final seminar in early 2020, and the outcomes of their work will be published in 2021, with a delay in receiving the report due to COVID-19. The next call for proposals focused on 'Education and environmental sustainability'. This is designed to offer opportunities for researchers to examine how all those involved in education can respond to our climate crisis. The successful commission will run in 2021 and report towards the end of the year.

We made three awards under the Curriculum Investigation grant to schools conducting research. Together with the other awards and funding we were able to achieve our highest ever amount of research funding during 2020.

A new activity that is part of BERA's support of education is the State of the Discipline (ESD) initiative. The first part of this, a systematic review of relevant published work, will inform the approach to a large-scale survey of people working in universities in the UK. The focus of the survey will be education research and researcher identities in the UK of the 21st Century. The findings will be one part of our goal for the ESD initiative to provide evidence-based support to BERA members' advocacy for education in universities.

In response to the challenges imposed by Covid-19, BERA created the Small Grants Fund. This is a fund aimed at supporting Educational Research into timely issues, and we originally intended to fund 3 projects. We received almost 80 applications, many of very high quality and following a rigorous judging process, we have diverted funds not being spent elsewhere due to the pandemic into this award. This means that we have been able to make 15 awards of up to £4,000 each. The list of those awarded can be found on our website.

Each award will support a discrete piece of research on the impact of Covid-19 on education and/or educational research. The research will run until spring 2021 and we hope to feature the results in a collected or series of publications later in 2021 as well as featuring them prominently at the 2021 BERA Conference.

International engagement

Considerable progress has been made by BERA in relation to the possibility of re-joining the World Education Research Association (WERA). One part of this work has come through a focus on supporting Early Career Researchers through academic writing. The first of two linked seminars aiming to support Early Career Researchers' (ECR) academic writing, organised by BERA WERA and the Russian Education Research Association (RERA), was held in November 2020 and the second seminar a month later. We are very much looking forward to evaluating this pilot to see the potential for engagement with ECRs in other regions of the world. Council formally applied for membership of WERA in autumn 2020 and it is hoped this will provide membership opportunities and wider international engagement. A member of the BERA ECR Network will be nominated to the WERA ECR Network.

The pandemic meant that we were not able to represent ourselves at, or send symposia to, several international conferences as many cancelled their activities in 2020 and we expect to have to engage virtually during the course of 2021.

We ran the second annual lecture in association with the Commonwealth Council on Educational Administration and Management (CCEAM) where Laurette Bristol from the CARICOM Secretariat spoke. We have also developed conversations with the Commonwealth secretariat.

We were delighted to publish a Spanish language version of our Ethical Guidelines and have started discussions for a Portuguese version.

Conferences and Events

The BERA Annual Conference was scheduled to take place in Liverpool between 8th and 11th September 2020. Following approval by BERA Council in May 2020, the decision was taken to cancel the Annual Conference in 2020 due to the ongoing COVID-19 situation. Based on the experience of other learned organisations and the importance articulated by delegates of face-to-face networking as a primary motivation for attending BERA Annual Conference, it was decided not to try to replicate the face to face conference with a virtual one. Instead, it was decided that a calendar of online events would be hosted by BERA throughout the autumn to provide opportunities for BERA members to engage in knowledge exchange. As the pandemic continued into the autumn, it was agreed to plan for our 2021 annual conference to be held entirely as a virtual event to mitigate the risks of planning for an in-person event. We will miss the opportunity to gather in person, but the ongoing uncertainty generated by Covid-19, the likely restrictions on international travel and the desire to enable as many people as possible to present and attend means that we think our energies are best spent planning the very best digital experience we can offer.

In July 2020, we launched an ambitious series of synchronous and asynchronous BERA virtual events including SIG events that were originally planned as face-to-face events and sessions that were due to take place during our Annual Conference. Our thanks to all those presenters who have participated. The software for the BERA virtual events has been imbedded into the BERA website and all events are recorded and later added to the digital resources webpage for members to access. The online events have been well received and well attended and it has been noted that running events through the year permits many more members and non-members to attend the actual event or engage with the session at a later time that is convenient to them.

Membership

For the 2020 membership year, we have 2230 members, including 584 students; 109 retired colleagues; 1177 full members; and 360 teachers. This is BERA's highest ever number of teacher members. While membership numbers have fallen slightly compared to 2019, considering the widespread impact of Covid-19 on the sector, as well as the cancellation of the BERA 2020 Annual Conference and all in-person events, this figure shows a strong appetite for BERA membership remains, driven by the strong membership offer. The new 'Digital Resources' webpage hosting the recordings of the virtual events, amongst other resources, has proved popular. The BERA podcast has launched successfully and can be found on all major podcast networks. As part of our commitment to provide value to our members, in 2021 all BERA online events will be free for BERA members and chargeable for non-members.

Awards and Fellowships

2020 saw the launch of the BERA College of Reviewers to assist with the reviewing of award and opportunities. This will improve the transparency and rigour of the reviewing process and we welcome them into the organisation. A new award targeting undergraduates will be launched in 2021 and there are other potential awards and opportunities in the pipeline and the development of a new 'BERA National Student Research' Award is currently underway for pupils in schools.

Our range of awards for researchers at different stages of their careers continues to expand. In 2020, we awarded the Masters Dissertation, Doctoral thesis, Curriculum Investigation Grant, BJET Fellowship and Public Impact awards alongside the John Nisbet Fellowship. During the year, the Engagement Committee oversaw a process of a further tightening of procedures and criteria for BERA's Awards, in keeping with the organisation's broader strategic objectives and the purposes of BERA as a charitable organisation.

Early Career Researchers Network

BERA continues to recognise the strategic importance of the activities of the ECR network (including its Network Symposium Series) in terms of increasing membership numbers, engagement and the future development of BERA. To bring BERA in line with associations such as AARE and EERA, we have extended the definition of ECR from three years post-doctorate to five years. We have seen consistent growth in the number of ECR members within BERA.

Publications

BERA continues to be involved in current discussions regarding the development of policy in the UK on Open Access to minimise any negative impact on the Association, its members and the wider research community. At the time of writing, UKRI is finalising its new open access policy (which will be adopted by the various UK research funding councils), following consultations on its proposals between September 2019 and October 2020 in which BERA participated through its membership of The Academy of Social Sciences and the Society Publishers Coalition. We have identified the potential threat to BERA's publication portfolio income and management of risk was a key factor in the negotiation of the publishing contract with Wiley. We are also working actively with Wiley and the journal editors to agree strategies for adapting the journals to this new environment to ensure they maintain their standing as leaders in the field and benefit from new opportunities.

Our four peer-reviewed journals all did well during the year, all saw increased submissions and readership. As ever we thank all our editors, editorial boards and reviewers for the work they put into supporting our publishing programme. 2020 was the first year of our new publishing contract with Wiley and the first time all four journals have been under the same publisher.

The BERA Blog has taken advantage of the functionality of new BERA website launched in June 2019 to launch nine special blog series throughout 2020, covering a variety of important and timely topics. The blog received an unprecedented number of submissions during 2020, largely from April onwards. This was in part due to a successful initiative to invite blog posts for a special series on Covid-19's effects on education. It may also be that lockdown itself created more time and opportunity for blogging, leading to a one-off overabundance of submissions. The number of unique page views (UPVs) of articles on the BERA Blog (excluding the homepage) was 14.4% higher over the period 1 October 2019–30 September 2020 than the same period in 2018/19 (124,042 vs 110,652). While positive, this represents a slowdown on UPV growth during equivalent periods (39.7% between 2017/18 and 2018/19, 79.9% between 2016/17 and 2017/18). BERA Bites are downloadable PDF publications, composed of between 8 and 12 articles published across the lifespan of the Blog, and are intended primarily as teaching resources, and include questions for discussion after each article.

Research Intelligence's quarterly publication schedule, introduced in 2019, continues to be successful. The magazine has also been redesigned and relaunched, following a review of the BERA brand guidelines earlier in 2020, with a layout that is more flexible and highly illustrated.

During the year, a series of reports were published based on the work of the British Curriculum Forum. In January, three final reports of research funded by the biennial Curriculum Investigation Grant were published and these were followed by *A research approach to curriculum development: A British Curriculum Forum event report*, a collection of ground-breaking new work on collaborative curriculum, research and development that was developed from an BCF event on the same topic.

Finance and Administration

The accounts show that BERA's medium-term financial position remains healthy. Secured by very positive publishing agreements and a strong amount of reserves, BERA can plan ahead with a degree of confidence. However, the global Covid-19 pandemic presents significant implications for the association.

For many years we have operated with a policy of being able to ensure that a year's operating costs are covered by our reserves and a ratio of 1:1 between turnover and reserves has been an important benchmark for the association. In fact, the direction of travel means that we are currently well more than this ratio, as we now have considerably more reserves than one year's annual turnover. Council is not minded to generate excessive funds in reserve if we have no immediate or mid-term need for them although in a climate of uncertainty we are continuing to take a conservative approach to ensure that we have sufficient reserves for short-term crisis management, which will include our response to any challenges resulting from the Covid-19 pandemic and to cover any cash flow issues. BERA remains in a secure financial position where it can continue to plan for new ventures enabling us to provide a broad offer to our members, but we are in an uncertain period in our history, and we will continue to monitor the impact that the Covid-19 pandemic has on our organisation and its finances.

We continue to maintain healthy reserves which are split between a substantial sum invested within a managed investment fund and cash that is held in relatively quick access accounts. During the course of 2020, Council agreed to designate ring-fenced funds to cover: (i) the unresolved nature of the relationship with UCL-IOE (£125,000); and (ii) the ongoing changes to open access publishing mandates (£380,000). Outside this designation, the reserves policy continues to be to hold around one years' operating costs in reserve. This will protect BERA against any dramatic fall income or calamitous event (such as the need to cancel an annual conference). The impact of Covid-19 in 2020 (see elsewhere) showed the wisdom of this approach. The Trustees have considered the reserves held by the Association as being necessary to enable BERA to develop the Association's long-term aims as well as ensuring the continuation of its current activities. In order to meet their responsibilities and to ensure that the Association continues to operate on a going concern basis the trustees have reviewed the requirements and risks faced by the Association in both the short and medium term.

BERA continues to look to reduce the share of income from publications. This involves continued investment in our infrastructure while we use the healthy current income to 'future-proof' the organisation. We have been doing this in recent years by investing in the new website and database, and by a modest expansion of the number of professional staff. We have healthy reserves which are now split between a substantial sum invested within a managed investment fund and that held in a relatively quick access accounts, spread across different banking Institutions In order to spread risk.

BERA has continued to be an organisation that spends relatively little on administration. In order to meet our strategic objectives, BERA is committed to act as a responsible employer, with appropriate concern for the health and welfare of our employees and the Finance and Operations Committee continues to review a range of staffing options, with a desire to be ahead of the curve in terms of having the right staff in place, doing the right jobs to ensure the on-going success of the Association

In 2020, BERA continued to receive core services from the UCL Institute of Education. This is now two core functions - HR and office space. As per recent years, we are looking to initiate a new agreement for the medium-term to bring stability and clarity to this relationship and some further details came from UCL IOE during 2020. UCL IOE generously offered to waive any outstanding financial commitments we had accrued funds for as a gesture of goodwill and as part of a commitment to our ongoing strategic working partnership. This resulted in a significant sum being released from accruals and reducing expenditure in the year. UCL IOE also agreed to extend this period until at least August 2021 to allow for the full details of a new agreement to be made. That agreement will be in respect of ongoing hiring of office space for the BERA professional office and an HR partnership. In May 2020, Council agreed to explore the options of BERA becoming an employer and the voluntary transfer of existing staff from UCL. This work was progressed in late 2020 with the engagement of an HR consultant to scope out the work and provide advice to trustees.

Governance

We attracted an excellent field of candidates for Council this year and following the election of Sarah Selezynov, Tanya Ovenden-Hope and Alison Fox, Council also co-opted Barbara Skinner as a Council member based in Northern Ireland. All four began their terms in Autumn 2020 and will serve until 2024. We carried out remote inductions for all and are also reviewing our training and support for Council and committee members.

All our governance meetings were moved to be online from late March onwards. This included our AGM which was held in December. Attendance at the latter was higher than our normal in-person AGM and it allowed some international members to be present. We will review the format of future AGMs in 2021.

Vivienne Baumfield was elected to the position of President-elect in 2019 and therefore assumed the position of Vice-President in September 2020 when Gary McCulloch finished his term. Alongside this, Ros McLellan succeeded Vivienne as Chair of the Publications Committee in September 2020 for a four-year term. Due to the disruption caused by COVID-19, at the AGM, members agreed to a one-off variation to our Articles of Association to extend the Presidential term of Dominic Wyse by one year. Subsequently, Vivienne Baumfield's term will also be extended by one year. This will provide the organisation with stability during this uncertain time and also mean Vivienne is BERA President heading into BERA's 50th Anniversary in 2024.

We also were able to recruit ordinary members for Publications, Conference & Events, F&O and Risk Assessment and Audit Committees during the summer term, after two new members of the Engagement Committee were recruited in December 2019. All these members have been inducted into BERA's work and have now attended their first meeting. It is heartening to see such enthusiasm to be part of BERA's governance from amongst the membership.

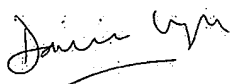
Audit Information

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are individually aware, there is no relevant audit information of which the Charity's auditors are unaware; and each Trustee has taken all reasonable steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

PKF Littlejohn LLP has signified its willingness to continue in office.

By Order of the Trustees



Professor Dominic Wyse
Trustee

12 August 2021

Auditors' Report to the Members of the British Educational Research Association**Opinion****Opinion**

We have audited the financial statements of British Educational Research Association (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the charitable company financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the charitable company financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

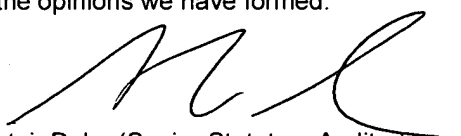
- We obtained an understanding of the charitable company and the sector in which they operate to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, industry research, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from Companies Act 2006, Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and tax legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management and reviewing of minutes.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that the completeness of liabilities was also an area of risk.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: reviewing journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the charitable company and the charitable company's as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)

For and on behalf of
PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
Canary Wharf
London E14 4HD

10 September 2021

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 December 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Income from:					
Membership subscriptions		167,442	-	167,442	181,345
Investments	1	27,213	-	27,213	23,318
Charitable Activities	2	667,725	-	667,725	1,047,234
Total Income		862,380	-	862,380	1,251,897
Expenditure on:					
	3&4				
Raising funds		100,911	-	100,911	157,525
Charitable activities		500,566	-	500,566	856,181
Total Expenditure		601,477	-	601,477	1,013,706
Net gain/(loss) on investments		81,302	-	81,302	110,317
Net Movement in Funds	5	342,205	-	342,205	348,508
Reconciliation of Funds:					
Fund balances brought forward		£1,837,646	£22,031	£1,859,677	£1,511,169
Balance at End of Year		£2,179,851	£22,031	£2,201,882	£1,859,677

The Charity has no recognised gains or losses other than as stated above. All of the activities represent continuing activities of the Charitable Company.

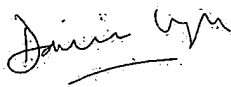
The Accounting Policies and Notes on pages 24 to 30 form part of these Financial Statements.

BRITISH EDUCATIONAL RESEARCH ASSOCIATION
Registered Company No. 08284220

BALANCE SHEET
At 31 December 2020

	Note	2020	2019
Fixed Assets			
Tangible fixed assets	7	32,458	36,656
Investments	8	1,155,433	1,078,830
Current Assets			
Debtors	9	179,801	259,622
Cash at bank and in hand		977,045	705,690
		<u>1,156,846</u>	<u>965,312</u>
Creditors: amounts falling due within one year	10	(142,855)	(221,121)
		<u></u>	<u></u>
Net Current Assets		1,013,991	744,191
		<u></u>	<u></u>
Net Assets		£2,201,882	£1,859,677
		<u></u>	<u></u>
Funds	11		
Restricted funds		22,031	22,031
Unrestricted funds			
General		1,674,851	1,837,646
Designated		505,000	-
		<u>£2,201,882</u>	<u>£1,859,677</u>

Approved by the Board of Trustees on the 12 August 2021 and signed on its behalf by



Professor Dominic Wyse
Trustee

The Accounting Policies and Notes on pages 24 to 30 form part of these Financial Statements.

BRITISH EDUCATIONAL RESEARCH ASSOCIATION
STATEMENT OF CASH FLOWS
Year ended 31 December 2020

	2020	2019
Cash flow from operating activities (see below)	245,484	241,241
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(6,041)	(17,597)
Payments to acquire investments	(90,581)	(400,000)
Proceeds from sale of investments	95,280	2,271
Dividends and interest from investments	27,213	23,318
Net cash flow provided by/(used in) investing activities	25,871	(392,008)
Change in cash and cash equivalents in the year	271,355	(150,767)
Cash and cash equivalents at start of year	705,690	856,457
Cash and cash equivalents at end of year	£977,045	£705,690
Cash and cash equivalents consists of:		
Cash at bank and in hand	977,045	705,690
Short term deposits	-	-
Cash and cash equivalents at end of year	£977,045	£705,690
Net income/(expenditure) for the year	342,205	348,508
Dividends and interest from investments	(27,213)	(23,318)
Depreciation of tangible fixed assets	10,239	28,825
(Gains)/Losses on investments	(81,302)	(110,317)
(Increase)/decrease in debtors	79,821	5,776
Increase/(decrease) in creditors	(78,266)	(8,233)
Net cash flow from operating activities	£245,484	£241,241

The Accounting Policies and Notes on pages 24 to 30 form part of these Financial Statements.

General information and basis of preparation

British Educational Research Association is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to encourage the pursuit of educational research and its application for both the improvement of educational practice and for the public benefit.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund Accounting

Restricted funds comprise donations and grants which have been received for specific purposes, or which are subject to specific conditions imposed by the donor.

Unrestricted funds may be used for the purposes of the Charitable Company at the Trustees' discretion. Unrestricted funds may be designated by the Trustees for specific purposes. Designated funds represent those funds designated at the discretion of the Trustees.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income derived from membership subscriptions and sales is credited to the Statement of Financial Activities (SOFA) in the period to which it relates. Fees represent amounts invoiced to third parties for the provision of services and are recognised on the basis of entitlement. Grants and donations represent amounts from individuals, corporations, trusts and funding bodies and are credited to the SOFA in the year in which they are receivable.

Investment income is recognised as the charity's right to receive payment is established.

Resources Expended and Basis of Allocation of Costs

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and is reported gross of related income on the following bases:

- Costs of generating voluntary income comprise the direct costs associated with attracting voluntary income, plus a proportion of cost that cannot be directly attributed (support costs).
- Expenditure on charitable activities comprises direct expenditure. Where costs cannot be directly attributed (support costs), they have been allocated to the activities on a basis consistent with the use of resources.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible Fixed Assets, Depreciation and Impairment

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor assets are expensed in the year in which the cost is incurred. Donated assets are included in income and fixed assets, where a value can be reasonably obtained, and are depreciated.

Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost of each asset, less any estimated residual value, over its expected useful life. The annual depreciation rates and methods are as follows:

Furniture, office and technical equipment - 25% straight line.

Assets in the course of construction, website and database costs, have been shown separately. No depreciation is provided until an asset is brought into use.

Where the recoverable amount of a tangible fixed asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment recognised in the SoFA.

Investments

Publicly traded investments, or those where fair value can otherwise be measured reliably, are measured at fair value at each balance sheet date, with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Taxation

The Charitable Company is generally exempt from taxation with the exception of Value Added Tax. Where appropriate all expenditure is stated inclusive of the related Value Added Tax.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

1. Investment Income	2020	2019
Bank interest and investment income		£23,318

Investment income in both years relates to £ (2019 - £23,318) from unrestricted funds.

2. Income from Charitable Activities	2020	2019
Publications and Royalties	653,110	778,609
Annual conference	-	245,098
Grants	-	5,416
Other income	415	18,111
Gifts in kind	16,200	-
	<u>£669,725</u>	<u>£1,047,234</u>

Income from charitable activities consists of £669,725 (2019 - £1,041,818) relating to unrestricted funds and £nil (2019 - £5,416) to restricted funds.

3. Expenditure

	Depreciation	Direct costs	Support costs (see note 4)	Total 2020	Total 2019
Raising funds	-	4,613	96,298	100,911	157,525
Charitable activities	10,239	201,433	288,894	500,566	856,181
	<u>£10,239</u>	<u>£206,046</u>	<u>£385,192</u>	<u>£601,477</u>	<u>£1,013,706</u>

Expenditure relates to £601,477 (2019 - £1,006,621) from unrestricted funds and £nil (2019 - £7,085) from restricted funds.

4. Support Costs

	Staff costs	Premises costs	Governance costs	Total 2020	Total 2019
Raising funds	88,315	1,287	6,696	96,298	130,907
Charitable activities	264,946	3,862	20,086	288,894	392,722
	<u>£353,261</u>	<u>£5,149</u>	<u>£26,782</u>	<u>£385,192</u>	<u>£523,629</u>

Premises costs have decreased significantly from the prior year due to the release of a prior year creditor balance of £119,717 being released in the year due to the balance being waived by the third party.

Governance costs:

Audit fees	5,740	5,750
Accountancy	9,817	9,927
Other	11,225	34,556
	<u>£26,782</u>	<u>£50,233</u>

5. Net Incoming Resources

This is stated after charging:

Depreciation	£10,239	£28,825
Auditors' remuneration - audit	£5,740	£5,750

6. Trustees and Contracted Personnel

Staff costs for 7 employees (2019 - 6) of £353,261 (2019 - £339,599) were recharged from the UCL Institute of Education. There was one employee earning a salary between £70,000 and £80,000 (2019 - one).

The total amount of employee benefits received by key management personnel during the year was £157,264 (2019 - £132,789). The Association considers its key management personnel to comprise the Executive Director and the Events Manager.

Six trustees (2019 - thirteen) received a total of £964 (2019 - £22,274) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	2020	2019
Recharges from UCL Institute of Education	353,261	320,361
Agency and consultancy costs	-	19,238
	<u>£353,261</u>	<u>£339,599</u>

The average number of persons employed by the Company during the year was:

Recharged employees	7	6
Consultant and agency staff	-	1
	<u>7</u>	<u>7</u>

7. Tangible Fixed Assets

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2020	192,014	192,014
Additions	6,041	6,041
At 31 December 2020	198,055	198,055
Accumulated Depreciation		
At 1 January 2020	155,358	155,358
Charge for year	10,239	(221)
At 31 December 2020	165,597	155,137
Net Book Value		
At 31 December 2020	£32,458	£42,918
At 31 December 2019	£36,656	£36,656

The Charitable Company had no capital commitments at 31 December 2020 (2019 - none).

8. Investments

	2020	2019
Balance brought forward	1,078,830	570,784
Additions	90,581	400,000
Sale proceeds	(106,573)	(2,271)
Net gains/(losses)	81,302	110,317
Movement in cash at stockbrokers	11,293	-
	£1,155,433	£1,078,830
Investments at fair value include		
Equities	826,229	754,758
Fixed interest	157,093	147,774
Alternative investments	152,393	166,873
Cash within investment portfolio	20,112	9,425
	£1,155,433	£1,078,830

No individual investment is considered to be material. The cost of investments was £908,323.

9. Debtors	2020	2019
Prepayments and accrued income	166,847	239,067
Taxation and social security	12,954	20,555
	<u>£179,801</u>	<u>£259,622</u>

10. Creditors: amounts falling due within one year

Trade creditors	24,885	20,229
Accruals and deferred income	117,970	200,892
	<u>£142,855</u>	<u>£221,121</u>

Included within creditors is £16,195 (2019 - £16,647) of deferred income relating to membership subscriptions received in advance.

11. Analysis of Total Funds

As at 31 December 2020	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	32,458	1,155,433	991,960	2,179,851
	<u>£32,458</u>	<u>£1,155,433</u>	<u>£1,013,991</u>	<u>£2,201,882</u>
As at 31 December 2019	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	36,656	1,078,830	722,160	1,837,646
	<u>£36,656</u>	<u>£1,078,830</u>	<u>£744,191</u>	<u>£1,859,677</u>

12. Related Party Transactions with Trustees and Connected Persons

There were no transactions with related parties or connected persons in the year.

13. Contingent Liabilities

There were no contingent liabilities to disclose at 31 December 2020 (2019 - none).

14. Post Balance Sheet Event

There were no events to disclose subsequent to the year-end.

15. Financial commitments

At 31 December 2020 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
Not later than one year	£7,236	£-

16. Restricted and Unrestricted Funds

	As at 1 January 2020	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2020
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
Total	22,031	-	-	-	22,031
Unrestricted					
General Fund	1,837,646	862,380	601,477	(423,698)	1,674,851
Designated Funds					
- Open access	-	-	-	380,000	380,000
- UCL-IOE	-	-	-	125,000	125,000
Total Funds	£1,859,677	862,380	601,477	81,302	2,201,882

	As at 1 January 2019	Incoming resources	Resources expended	Investment movements	As at 31 December 2019
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
Welsh Government	1,669	5,416	(7,085)	-	-
Total	23,700	5,416	(7,085)	-	22,031
General Fund	1,487,469	1,246,481	(1,006,621)	110,317	1,837,646
Total Funds	£1,511,169	£1,251,897	£(1,013,706)	£110,317	£1,859,677