

Company registration number 7330723 (England and Wales)

Charity registration number 1139147 (England and Wales)

**BALEAP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

# BALEAP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

C Heyns  
L Hanson  
N Ingall  
H Hickey  
B Brown  
A Ziomek  
J Raynor  
B Bond  
L Connolly  
A Hewitt  
A Bakogiannis  
H Jones  
K Whiteside  
K Redpath

**Country of incorporation**

United Kingdom  
(England and Wales)

7330723

**Charity registration**

England and Wales

1139147

**Principal address**

68, Haining Road,  
Renfrew  
PA4 0AH

**Registered office**

Unit F1  
Intec  
Parc Menai  
Bangor  
Gwynedd  
Wales  
LL57 4FG

**Independent examiner**

Barrie Buels

---

# BALEAP

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14-19

---

# BALEAP Trustees' Report for the Year Ended 31 July 2025

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, and the Statement of Recommended Practice, "Accounting and Reporting by Charities (FRSSE), effective January 2015".

## Structure, Governance, and Management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association.

### Executive Committee:

- **Hannah Jones** - Chair (April 2025 – April 2028)
- **Conrad Heyns** - Outgoing Chair (April 2025-April 2026)
- **Ben Brown** - Treasurer (April 2025-April 2028)
- **Karin Whiteside** - BAS Chair (April 2025-April 2028)
- **Fiona Wallace** - Events Officer (April 2024 - April 2027), handed over to **Kathryn Redpath** (April 2025-April 2028)
- **Anna Ziomek** - Testing Officer (April 2023 – April 2026)
- **Lisa Hanson** - Information and Publicity Officer (April 2023 – April 2026)
- **Joanne Raynor** - Web Officer (April 2023 – April 2026)
- **Angelos Bakogiannis** - Research and Publications Officer (2024 -2027)
- **Bee Bond** - TEAP Officer (April 2023 – April 2026)
- **Helen Hickey** - SIG Officer (April 2025 – April 2028)
- **Natasha Ingall** - Ordinary Member (April 2023 – April 2026)
- **Laura Connolly** - Ordinary Member (April 2023 – April 2026)
- **Andrew Hewitt** - Ordinary Member (April 2023 – April 2026)

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The induction process for newly appointed trustees comprises an email outlining the duties of the executive members, a copy of the articles of association and information about specific aspects of the charity's work including the powers and responsibilities of individual trustees and the Board.

## **BALEAP**

### **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 JULY 2025**

---

A brief history of the charity, copies of Board minutes, accounts, and a copy of the Charity Commission Guidance 'The Essential Trustee: What you need to know' are available for new trustees electronically in the BALEAP Google Drive shared folders. Additional induction and handover is provided through meetings with the relevant Committee role holder.

BALEAP supports the professional development of those involved in learning, teaching, scholarship and research in English for Academic Purposes (EAP). The organisation was founded in 1972 as SELMOUS (Special English Language Materials for Overseas University Students) and became The British Association of Lecturers in English for Academic Purposes in 1989. It became a company and charity in 2010, changing its name to BALEAP.

The trustees are not aware of any related parties.

The trustees have assessed the major risks to the charity and are satisfied that adequate systems are in place to mitigate these risks.

BALEAP has until now carried out its work through the activities of sub-committees and working parties which report regularly to an executive committee, which in turn reports to an Annual General Meeting. The sub-committees currently comprise the BALEAP Accreditation Scheme (BAS) committee, which deals with both individual and institutional accreditation, and the Research and Publications (RP) committee. Working Parties have also been established to carry out time-bound project work, including the BALEAP Vision and Values in Practice Working Party, the BALEAP UCU Working Group and the TEAP Working Party, noting that the latter is a more stable entity that may benefit from re-constitution as a committee. The Special Interest Groups (SIGs) are also organised around a Committee structure. Work is ongoing to ensure that all entities within BALEAP's governance structure are supported by appropriate terms of reference.

## **Objectives and Activities**

The charity's objects are, for the benefit of the public, the advancement of learning, teaching and research in the field of English for Academic Purposes (EAP) including, without being limited to:

1. enhancing the quality of learning and teaching of English for Academic Purposes in further and higher education;
2. supporting the professional development of those involved in learning, teaching, scholarship and research in English for Academic Purposes;
3. providing an accreditation scheme for courses in English for Academic Purposes and
4. promoting and disseminating understanding of English for Academic Purposes to relevant stakeholders.

## BALEAP

### TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 JULY 2025

---

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake..

BALEAP achieves its objectives through various activities including events, conferences, workshops, the publication of research, and the provision of our individual and institutional accreditation schemes. Professional development is facilitated through Professional Issues Meetings (PIMs), biennial conferences, and webinars. The SIGs offer specialised focus areas to support a diverse range of interests. The current SIGs are:

- Academic Literacies
- Creative Disciplines
- Doctoral Education
- English Medium Instruction
- In-Sessional EAP
- Law
- Social Justice
- STEM
- Teacher Education in EAP
- Technology Enhanced Learning
- Testing, Assessment and Feedback
- Transnational Education

## Achievements and Performance (1 August 2024 – 31 July 2025)

At the end of 2024-2025, BALEAP had 443 members, comprising:

- Associate Members 3
- Honorary Membership 9
- Individual Concession Members 125
- Individual Members 204
- Institution membership fee-Single Site Small Centre-BAS accredited 1
- Institutional Members 60
- Institutional Membership with BAS Accreditation 32
- Small Institutional Membership Single Site Small Centre non BAS accredited 9

Of these 117 members were non UK based, including 18 institutions.

## Professional Issues Meetings (PIMs) and Special Interest Groups (SIGs):

### PIMs:

Three PIMs were held as follows, using a mix of in-person and online formats in order to support inclusion and access:

- November 2024 - Challenges and Tensions in Materials Design for English for Academic Purposes (University of Portsmouth)
- March 2025 - Transitions and Transformations: The key roles of the EAP Practitioner (University of Hertfordshire)
- June 2025 - Professional Growth and Development in EAP: Exploring Current Practices and Imagining Future Possibilities (QMUL)

### SIGs:

The SIGs are active, expanding their reach and hosting events. Examples of SIG events include:

- Academic Literacies SIG Webinar – Designing Embedded EAP/Academic Literacies
- In-sessional SIG event - The role of In-sessional EAP in inclusive assessment practices
- TEd in EAP SIG - Designing CPD **With** Teachers On Pre-sessionals
- EMI SIG - The role of EAP in enhancing student support and teacher education in EMI contexts
- Law SIG - Teaching discipline-specific vocabulary for law

In order to promote inclusion and access, and mindful of a somewhat crowded event landscape, BALEAP Executive Committee took a decision to reduce the number of future PIMs from three per year to two per year, with one online by default. All events are now listed on the BALEAP website in order to provide clear information to members on the wide variety of free and online events available.

## Conferences

The 2025 BALEAP Conference was hosted by the University of Plymouth 14th-17th April 2025 on the theme of co-construction and collaboration. The Conference invited exploration of unique positionings, 'third spaces', and collaborative projects that reach across and beyond the university, and aimed to explore questions such as:

- What does it mean to engage in co-creation in EAP teaching and research?
- How are participation, voice and agency linked?
- What are the conditions of possibility for collaboration across disciplines and among participants who are differently positioned within institutions or society?

## **BALEAP**

### **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 JULY 2025**

---

A host was also identified for the 2027 Conference, which will be held in London in April 2027 hosted jointly by King's College London and the University of Westminster. The conference theme is 'From Precarity to Possibility: Community and creativity in EAP'.

#### **BALEAP Accreditation Scheme (BAS):**

From 1st August 2024 to 31st July 2025, re-accreditations were successfully completed at several institutions, as follows:

- Portsmouth 19th - 21st August 2024
- University of Warwick Foundation Studies 4th - 6th March 2025
- University of Strathclyde 2nd - 4th June 2025
- University of Glasgow 23rd - 25th June 2025
- University of the Arts London, 29th - 31st July 2025

On Saturday 17th May 2025, the annual May Event, free to all members of BALEAP, was held at the University of Reading, with the programme including the sharing of best practice by recently accredited institutions, and BAS-related training (on preparation of visit Context Documentation and articulation of EAP Principles within this documentation).

Work continued on a collaborative project with the EMI SIG Convenor to improve BAS's international reach.

#### **Research and Publications:**

The **ResTES** series continued successfully this year, offering five webinars to support practitioner research in EAP:

- Why publish practice-based research and what makes practice-based research publishable?
- Selecting a journal and identifying the contribution
- Navigating the review process and life after publication
- Researching EAP practice: methodological choices and how to make them
- Dealing with ethics in EAP teacher research: positionality, power relationships, and micro-ethics in practice

The **BALEAP Journal of Research and Practice** was also launched as an open access publication providing a space for practitioner research in a range of multimodal formats. The journal aims to foster a dynamic space for EAP educators, researchers, and theorists to exchange and develop knowledge in creative and scholarly ways. It seeks to promote dialogue

## **BALEAP**

### **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 JULY 2025**

---

that bridges theory and practice in EAP and related disciplines, while also encouraging interdisciplinary engagement that supports both academic understanding and practical teaching applications.

In addition, the **MA Dissertation Award** was completed, with the winner announced at the BALEAP Conference in Plymouth. The **Doctoral Studies Award** was launched in January 2025, further strengthening BALEAP's support for emerging researchers in the EAP community.

## **TEAP**

The TEAP scheme saw a streamlining of processes and a focus on extending international engagement.

During this period, 11 applicants were awarded Associate Fellow, 3 were awarded Fellow and 2 Senior Fellow status.

## **Strategic Projects**

Two strategic initiatives under the leadership of the BALEAP Chair reached milestones as follows:

### **Vision and Values in Practice Project**

Endorsed by the BALEAP Executive Committee in October 2024, this project builds on BALEAP's Values and EDI Statement to create a Vision statement for the organisation and a Values in Practice framework to articulate BALEAP's commitment to ethical practice in all areas of our work. Endorsement was followed by the establishment of a Working Group and a series of consultation and engagement activities with members which took place up to and including summer 2025.

### **BALEAP BUILA Good Practice Guide**

Following an approach by BUILA (the British Universities' International Liaison Association), the BALEAP Executive Committee endorsed a collaborative project to develop and jointly publish sectoral guidance to highlight good practice in the evaluation of English language tests and qualifications and to articulate the value and impact of good quality EAP pre-sessional and in-sessional provision.

A team of expert writers were appointed to work with the Chair and Outgoing Chair on the development of the content. This project is jointly funded by BALEAP and BUILA.

## Governance

A number of enhancements were made to BALEAP's governance, including:

- Updating of all policies and the development of a Dignity & Respect Policy and a new Complaints Policy in order to drive inclusive and collegiate behaviour across the organisation.
- Development of Terms of Reference for the BALEAP Executive Committee and agreement to generate similar ToR for all sub committees and sub groups.
- Development of templates for project initiation documents, papers and proposals to enhance governance and institutional memory within the Executive Committee.

## Financial Review

At the end of the financial year, the charity had net resources amounting to £445,689 (2024 – 447,451). The trustees consider this adequate for continuing planned activities.

Reserves policy aims to maintain funds equivalent to three to six months' expenditure, ensuring sustainability amidst funding variability.

The financial review confirmed satisfaction with risk management systems in place.

## Future Plans (1 August 2025 to 31 July 2026)

- Launch new BALEAP website.
- Launch final BALEAP Vision and Values in Practice Statement and develop a communications strategy to raise awareness and drive engagement across the membership.
- Joint publication of the BALEAP BUILA Good Practice Guide and development of a plan for the associated interactive workshops.
- Events planned as follows:
  - November PIM (University of Edinburgh): The EAP Student
  - March PIM (University of Sheffield): Transnational Education
  - June PIM (University of Leeds): EAP and the academy in the age of GenAI
  - Joint BAS-TEAP Event (Leeds) May 2026
  - Online SIG Day with embedded AGM (April 2026)
- Launch new Leadership and Management SIG and announce moratorium on new SIGs for the time being.
- Continue to liaise with BALEAP Conference 2027 Organising Committee to support planning of the conference.

**BALEAP**

**TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)  
FOR THE YEAR ENDED 31 JULY 2025**

---

- Launch 'pathways to impact' funding stream to support research that evidences the value and impact of EAP.

On behalf of the board of trustees,

**Hannah Jones**

Trustee

Dated: .....

# **BALEAP**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 JULY 2025***

---

The trustees, who are also the directors of BALEAP for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts 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 disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BALEAP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BALEAP

---

I report to the trustees on my examination of the financial statements of BALEAP (the charity) for the year ended 31 July 2025.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

### Independent examiner's statement

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

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

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

Barrie Buels FCCA FCIE  
Crestmere Limited

Unit F1, Intec  
Parc Menai, Bangor  
Gwynedd LL57 4FG

Dated: .....

# BALEAP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	3	108,504	80,375
Investments		8,927	4,577
Other income	4	90,781	39,346
<b>Total income</b>		<u>208,212</u>	<u>124,298</u>
<b>Expenditure on:</b>			
Charitable activities	5	209,974	69,886
<b>Total expenditure</b>		<u>209,974</u>	<u>69,886</u>
<b>Net income/(expenditure) and movement in funds</b>		(1,762)	54,412
<b>Reconciliation of funds:</b>			
Fund balances at 1 August 2024		<u>447,451</u>	<u>393,039</u>
<b>Fund balances at 31 July 2025</b>		<u>445,689</u>	<u>447,451</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BALEAP

## BALANCE SHEET AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	10	45,284		42,578	
Cash at bank and in hand		450,166		489,402	
		<u>495,450</u>		<u>531,980</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(49,761)</u>		<u>(84,529)</u>	
<b>Net current assets</b>			<u>445,689</u>		<u>447,451</u>
<b>The funds of the charity</b>					
Unrestricted funds	12		<u>445,689</u>		<u>447,451</u>
			<u>445,689</u>		<u>447,451</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....

.....  
B Brown

# BALEAP

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2025

---

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	14		(48,163)		59,202
<b>Investing activities</b>					
Investment income received		8,927		4,577	
<b>Net cash generated from investing activities</b>			8,927		4,577
<b>Net cash generated from financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(39,236)		63,779
Cash and cash equivalents at beginning of year			489,402		425,623
<b>Cash and cash equivalents at end of year</b>			450,166		489,402

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

---

### 1 Accounting policies

#### Charity information

BALEAP is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit F1, Intec, Parc Menai, Bangor, Gwynedd, LL57 4FG, Wales.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

During the year the charity operated a single unrestricted income fund. Accreditation, Professional Issues Meetings and similar meetings are regarded as integral to the charity's general objects and activities and are identified as components of the single unrestricted fund.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 1 Accounting policies

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	<b>Unrestricted funds general 2025 £</b>	<b>Unrestricted funds general 2024 £</b>
Membership fees	108,504	80,375

#### 4 Other income

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Accreditation subscriptions	19,670	19,320
Other general income	5,515	4,680
Events	65,596	15,346
	<u>90,781</u>	<u>39,346</u>

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 5 Charitable activities

	2025 £	2024 £
Conferences and meetings	39,358	5,098
Publications	1,044	954
Website related costs	69,498	9,357
Administration costs	58,335	16,730
JEAP costs	21,221	22,188
TEAP accreditation and events	3,523	1,125
Awards and funding	12,437	8,552
Accreditation expenses	2,278	3,272
Accountancy and Independent Examination	2,280	2,610
	<u>          </u>	<u>          </u>
Unrestricted fund expenditure	209,974	69,886

### 6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,020	1,020
	<u>          </u>	<u>          </u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Payments are made to academic institutions to compensate them for time spent on the academic business of the charity. No such payments are made in respect of the governance of the charity.

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>          </u> -	<u>          </u> -

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

<b>10 Debtors</b>		<b>2025</b>	<b>2024</b>
		£	£
Amounts falling due within one year:			
Other debtors		45,284	42,578
		<u>          </u>	<u>          </u>

<b>11 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		£	£
Accruals and deferred income		49,761	84,529
		<u>          </u>	<u>          </u>

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	447,451	208,212	(209,974)	445,689
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 August 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2024 £</b>
General funds	393,039	124,298	(69,886)	447,451
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

<b>14 Cash (absorbed by)/generated from operations</b>		<b>2025</b>	<b>2024</b>
		£	£
(Deficit)/surplus for the year		(1,762)	54,412
<b>Adjustments for:</b>			
Investment income recognised in statement of financial activities		(8,927)	(4,577)
<b>Movements in working capital:</b>			
(Increase) in debtors		(2,706)	(6,868)
(Decrease)/increase in creditors		(34,768)	16,235
		<u>          </u>	<u>          </u>
<b>Cash (absorbed by)/generated from operations</b>		<b>(48,163)</b>	<b>59,202</b>
		<u>          </u>	<u>          </u>

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

---

### 15 Analysis of changes in net funds

The charity had no material debt during the year.