

**Charity Registration No. 1139147**

**Company Registration No. 7330723 (England and Wales)**

**BALEAP**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2021**

# BALEAP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Brewer B Reichard A Williams C Heyns L Hanson A Rolinska A Murawska N Ingall P Hendrie F Wallace F Orel S Cowley-Haselden L Monbec	(Appointed 7 April 2021) (Appointed 7 April 2021) (Appointed 7 April 2021) (Appointed 7 April 2021)
<b>Charity number</b>	1139147	
<b>Company number</b>	7330723	
<b>Principal address</b>	68, Haining Road, Renfrew PA4 0AH	
<b>Registered office</b>	Unit F1 Intec Parc Menai Bangor Gwynedd Wales LL57 4FG	
<b>Independent examiner</b>	Barrie Buels	

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# BALEAP

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# **BALEAP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 JULY 2021***

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The trustees present their annual report and financial statements for the year ended 31 July 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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 the Republic of Ireland (FRS 102)', effective January 2015 (the Charities SORP FRS 102).

#### **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 and practitioners in English for academic purposes and
4. promoting and disseminating understanding of English for Academic Purposes to relevant stakeholders.

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

In order to achieve its charitable objects, BALEAP undertakes a range of activities including face-to-face and online events, publication of research and conference presentations and production of statements of good practice such as teacher competencies and guidelines for testing.

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 return 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. These are more stable entities with long-term aims. Working parties are set up to deliver specific projects over a short term. Currently, there is a working party to support the development of the Teaching EAP Fellowship Scheme headed by the TEAP Officer.

The professional development of EAP practitioners is achieved through regular Professional Issues Meetings (PIMs), a biennial conference, a Research Training Event Series (ResTES) and occasional webinars. PIMs are held usually three times a year, hosted by a member institution. ResTES events are often linked to PIMs or are organised as independent meetings. All events are open to members and non-members and PIMs are usually also attended by publishers' representatives to promote teaching books and other support material. All events have continued to be hosted online (since Spring 2020) which has notably increased accessibility for overseas members.

Both the individual and institutional accreditation schemes (BAS and TEAP) also organise regular events to familiarise practitioners with the schemes. All members have access to a discussion list through which they can engage in discussion on topics of mutual concern, engage in informal consultancy or surveys and obtain advice about testing, materials for courses, syllabus design and recruitment. These activities contribute to the public benefit by enabling teachers to become better informed about the nature of their work and thus provide higher quality teaching to international students on EAP programmes.

In January 2020 (following a consultation process) eight Special Interest Groups (SIGs) were set up to allow members to develop interests in specific areas that might not be covered in the same depth by existing events and training opportunities. The SIGs are: Academic Literacies; Creative Disciplines; Developing, Teaching and Testing Academic Listeners; Doctoral Education; Social Justice; Technology Enhanced Learning (TEL); Testing, Assessment and Feedback; and Transitional Education. Over the period August 2020 to July 2021 the SIGs have continued to develop their programmes and build membership.

# BALEAP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2021

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BALEAP contributes to the public benefit of students through its Accreditation Scheme, which is designed to ensure the quality of EAP courses. Accredited courses are listed on the website so that students can be sure they are choosing a high quality course. Members of the accreditation scheme are re-inspected every four years to maintain the original quality of the courses. Individual accreditation is provided by the Teaching EAP Fellowship Scheme which provides professional development support, mentoring and a qualification at Associate Fellow, Fellow and Senior Fellow levels for BALEAP members.

#### **Achievements and performance (1 August 2020 - 31 July 2021)**

In June 2020, there were 445 members, with 112 overseas. A year later, there were 498 members, with 122 overseas members. This included 10 overseas institutions.

#### **Biennial conference**

The BALEAP Biennial conference was hosted by the English for Academic Study department at the University of Glasgow from 6-10 April 2021 with the theme of *Exploring Pedagogical Approaches In EAP Teaching*. The conference was wholly online with a mix of pre-recorded papers with live discussion slots, live papers and plenaries, SIG events, publisher sessions, a forum for further discussions and a social programme. 700 participants attended from 52 different countries.

The AGM took place as a Zoom meeting on 7 April 2021 during the conference. The results of the electronic elections that had taken place earlier in the year were confirmed and new members of the executive committee were welcomed to their posts: Fiona Wallace was elected as Events Officer (2021-24); Fiona Orel was elected as Testing Officer (2021-2024); Conrad Heyns was elected as Incoming Chair (2021-2022); Susie Cowley-Haselden and Laetitia Monbec were elected to hold the Research Officer role jointly (2021-2024). Four committee members had been elected in late elections the previous year due to the death of the TEAP Officer (Gary Riley-Jones) and changes in committee responsibilities. The four members new to the committee or new to their roles were: Paul Hendrie TEAP Officer (2020-2023); Natasha Ingall (2020-2023); Anna Murawska (2020-2023); Anneli Williams SIGs Officer (2020-2023). Following Conrad Heyns' election to the role of Incoming BALEAP Chair, a vacancy as BAS Chair was created. Lia Blaj-Ward had been nominated and was elected unopposed. Honorary membership was approved for Olwyn Alexander and Jenifer Spencer on their retirement and in recognition of their considerable contributions to BALEAP and the development of EAP practices.

#### **CEAPA-BALEAP conference**

BALEAP co-hosted a conference with the China EAP Association (CEAPA) on *EAP as a Global Language* which took place on 28-30 May 2021 at Xi'an Jiaotong-Liverpool University in China. BALEAP members contributed papers and a plenary and the BALEAP Chair provided a welcome speech at the opening of the conference.

#### **Professional Issues Meetings and Special Interest Groups**

There were three PIMs, one in November 2020, the second in March 2021 and the third in June 2021. In November 2020, the PIM was held at the University of Kent on *2020 Visions: Looking back and looking ahead*. In March the hosting institution was Northumbria University with a PIM on *Integration*. The third PIM was hosted at the University of Durham on *Leadership and Management in EAP: Insights, Issues and Experiences*. All the PIMs were online events and as such attracted members from around the world who were able both to contribute and to attend.

# BALEAP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

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The BALEAP SIGs have continued to be active with events taking place over the year including webinars, workshops, symposia, coffee mornings and other networking events. They have continued to build their infrastructures, setting up twitter accounts, developing their websites and embedding themselves within the EAP community in the UK and overseas. Membership varies from 16 (the minimum) to c.350 with an average of 90 per SIG and the move to online meetings and events has meant that these groups are much more accessible to overseas members. The newest SIG, Teacher Education in EAP (TEd in EAP) held an inaugural event in March 2021. Annual reports from the SIGs were submitted for approval to the Executive Committee meeting held in November 2020.

### **BALEAP Accreditation Scheme**

The BAS annual free event took place in May. The topic was the new revised Accreditation Scheme with talks of interest to prospective centres (both in the UK and abroad) from speakers based in the UK, Hong Kong, and Turkey. The plenary introduced the new scheme and was followed by talks on the impact of accreditation on individual institutions, and on what makes an accreditation scheme 'global' and 'internationally' applicable.

Between August 2020 and July 2021 BAS assessors carried out 4 accreditation visits largely involving online assessment and observations, although there were some face to face visits where this was possible. The BAS Working Group has continued its work reviewing the BAS Handbook and Criteria to ensure that these can be used both within the UK and overseas and are relevant to EAP delivery in other contexts.

### **TEAP**

13 new TEAP Fellows were accredited from the November 2020 and June 2021 submissions for Fellowship (4 Fellows, 9 Associate Fellows). The TEAP Officer has continued working with the TEAP Working Group to revise the Criteria and TEAP Handbook. Work has also continued to promote the Fellowship Scheme and to provide support to members working on TEAP portfolios. A number of online cross-institutional events have taken place as well as revision of the mentoring system.

### **Research Funding**

BALEAP's funding stream, which was introduced in 2019, continued with a new tranche of awards of £750 budgeted for out of 2019-2020 surplus funds. The 2021 iteration of the BALEAP Funding Stream was announced in May 2021. Following on from two successful rounds of funding centred around BALEAP core values (Collaboration in 2019 and Development/Innovation in 2020) the theme addressed another core value identified by the membership – Inclusivity. Research proposals on the theme of “**Enacting Social Justice in EAP Practice**” were invited.

June 2021 saw the launch of the 142-page report from the research commissioned by BALEAP and carried out by Dr Emma Bruce and Hel na Stakounis, [\*An examination of how organisations delivering EAP were affected and responded in terms of academic delivery and operational procedures\*](#). The research indicated that overall, despite initial 'panic and pitfalls ... a large number of opportunities arose from the various strategies adopted in terms of provision and administrative and operational procedures, and it is expected that many of these opportunities will be harnessed for the future, even in the return to face-to-face programmes.' (p.5).

# BALEAP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2021

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#### **BALEAP Dissertation**

No award was made this year as the panel judged that none of the submissions fully met the criteria.

#### **BALEAP News**

The Chair continues to write regular BALEAP news articles for the *Journal of English for Academic Purposes*, providing updates on BALEAP activity six times a year (September 2020, December 2020, January 2021, March 2021, May 2021, July 2021). SIGs are invited to provide updates which are featured in the BALEAP News on an occasional basis.

#### **BALEAP Values survey**

In August 2020, a survey was carried out to elicit members' views on the values that should underpin the work of BALEAP as a professional association in order to articulate these more explicitly and therefore to: understand how to best support our members; make decisions on allocating resources; take a principled stance and contribute to public debate around issues in the broader context of work.

#### **Financial review**

At the end of the financial year, the charity had net resources amounting to £326,105 (2020: £275,216). The trustees consider this adequate to continue the planned work of the charity.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Future plans**

##### **Events**

A range of events will be taking place between August 2021 and July 2022. One **PIM** is currently planned for November 2021 hosted by the University of York on the theme of *Ownership in EAP – Integrity, argumentation and authorial voice*. A PIM planned for June, hosted by the University of Luxembourg has been cancelled due to organisational difficulties, but a call for proposals has gone out for another host.

A series of **ResTES** events are planned over the year with the first taking place in November 2021. The theme of this event will be *Publishing in EAP* and the session will provide a forum to discuss matters related to writing for publication starting with motivations for writing for publication before looking at selected types of publication, including conference proceedings, chapters in edited volumes, journal articles and blogs. Participants will have the opportunity to clarify publication processes and focus on strategies that EAP practitioners new to scholarship writing can consider when starting to write for publication. A second ResTES event will take place in February on *Systemic Functional Linguistics in EAP* scholarship. This session will focus on the usefulness of SFL in practitioner-led, classroom-based scholarship, taking a case study approach to examine this. Future ResTES events are planned around the following themes: Testing and Assessment in March; Ethics in April; LCT in May.

# BALEAP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

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The AGM will take place at the core of an event to celebrate the 50th anniversary of the founding of BALEAP as SELMOUS and the 20th anniversary of the Journal of English for Academic Purposes (JEAP) which is the official journal of BALEAP. It will take place on 2 April at the University Language Centre, University of Manchester. The programme will include the official launch of the *JEAP Special Issue* celebrating BALEAP's 50th and JEAP's 20th anniversaries (*Practitioner voices, scholarship, and practice-led research in the evolution of EAP*); the launch of the new criteria for the BALEAP Accreditation Scheme; the launch of new criteria for the TEAP Fellowship Scheme; the launch of the BALEAP Research website; and will be an opportunity for SIG communities to come together. There will also be a plenary session reflecting on the last 50 years and lightning talks looking forward to the next 50 years.

There will also be the annual BAS free event in May 2022 - theme to be determined.

### **BAS**

The BAS assessors will be carrying out a series of accreditation visits over the course of the year with a mix of in person and online visits both in the UK and overseas. It is expected that at least 16 visits will be made in the course of the twelve months from August 2021-July 2022.

### **TEAP**

Submission dates for TEAP fellowship applications will be in November 2021 and June 2022.

### **BALEAP 50th anniversary**

To celebrate the 50th anniversary of the founding of BALEAP (as SELMOUS in 1972) the Special Issue of the *Journal of English for Academic Purposes (Practitioner voices, scholarship, and practice-led research in the evolution of EAP)* will start to publish papers tracing the interactions between practice, scholarship and research across the lifetime of BALEAP, reinforcing the key role of theory in EAP practice and pointing the way to future directions.

### **Conference Proceedings**

The delayed BALEAP *Conference Proceedings* (Leeds 2019) will be published as an e-book by Garnet Education in January 2022. The e-book will be indexed for Google Scholar which will give much greater visibility to the papers that are included in each volume.

### **Structure, governance and management**

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



# **BALEAP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

### **Executive Committee**

Ms Sarah Brewer Chair (April 2019-2022)  
Mr Conrad Heyns BAS Chair (2019-2022); Incoming BALEAP Chair (April 2021-2022)  
Ms Bella Reichard Treasurer (April 2020-2023)  
Ms Kerry Tavakoli Events Officer (April 2018-2021)  
Ms Fiona Wallace Events Officer (April 2021-2024)  
Mr John Slaght Testing Officer (April 2015-2021)  
Ms Fiona Orel Testing Officer (April 2021-2024)  
Ms Anneli Williams SIGs Officer (May 2020-2023)  
Ms Lisa Hanson Information and Publicity Officer (April 2020-2023)  
Ms Ania Rolinska Web Officer (April 2020-2023)  
Mr Steven Herron Research and Publications Officer (April 2020-2023) – withdrew 2021  
Ms Susie Cowley-Haselden Joint Research and Publications Officer (2021-2024)  
Ms Laetitia Monbec Joint Research and Publications Officer (2021-2024)  
Mr Paul Hendrie TEAP Officer (May 2020-2023)  
Ms Natasha Ingall Ordinary Member (May 2020-2023)  
Ms Anna Murawska Ordinary Member (May 2020-2023)

None of the trustees has any beneficial interest in the company. All of 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 e-mail 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. 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.

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 a charity in 2010, changing its name to BALEAP.

The trustees are not aware of any related parties.

The trustees' report was approved by the Board of Trustees.

**S Brewer**

Dated: 2 April 2022

# **BALEAP**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 JULY 2021***

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

Company Law requires the trustees to prepare financial statements for each financial year 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 financial statements, 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;
- 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 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. 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

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I report to the trustees on my examination of the financial statements of BALEAP (the charity) for the year ended 31 July 2021.

### **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 (the 2006 Act).

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

### **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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Barrie Buels FCCA FCIE  
Crestmere Limited

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

Dated: 2 April 2022

# BALEAP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2021

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		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	68,685	69,907
Investments	4	96	554
Other income	5	47,208	27,757
<b>Total income</b>		<u>115,989</u>	<u>98,218</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	<u>65,100</u>	<u>65,520</u>
<b>Net income for the year/ Net movement in funds</b>		50,889	32,698
Fund balances at 1 August 2020		<u>275,216</u>	<u>242,518</u>
<b>Fund balances at 31 July 2021</b>		<u><u>326,105</u></u>	<u><u>275,216</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BALEAP

## BALANCE SHEET

AS AT 31 JULY 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	9	18,285		31,040	
Cash at bank and in hand		370,056		322,337	
		<u>388,341</u>		<u>353,377</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(62,236)</u>		<u>(78,161)</u>	
Net current assets			<u>326,105</u>		<u>275,216</u>
<b>Income funds</b>					
Unrestricted funds - general			<u>326,105</u>		<u>275,216</u>
			<u>326,105</u>		<u>275,216</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 2021.

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 2 April 2022

S Brewer  
Trustee

Company Registration No. 7330723

# BALEAP

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	13		47,623		52,877
<b>Investing activities</b>					
Investment income received		96		554	
<b>Net cash generated from investing activities</b>			96		554
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			47,719		53,431
Cash and cash equivalents at beginning of year			322,337		268,906
<b>Cash and cash equivalents at end of year</b>			370,056		322,337

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# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2021

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#### 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 Accounting convention

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 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 2021

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### 1 Accounting policies

(Continued)

#### 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 2021

### 1 Accounting policies (Continued)

#### ***Derecognition of financial liabilities***

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

### 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 2021 £</b>	Unrestricted funds general 2020 £
Membership fees	68,685	69,907

### 4 Investments

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Interest receivable	96	554

### 5 Other income

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Accreditation scheme income	19,320	19,320
Other charitable income	2,225	487
Events	25,663	7,950
	<u>47,208</u>	<u>27,757</u>

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

### 5 Other income (Continued)

### 6 Charitable activities

	2021 £	2020 £
Conferences and meetings	2,080	2,981
Publications	11,700	398
Website related costs	5,785	5,602
Administration costs	15,990	22,450
JEAP costs	19,774	20,444
TEAP accreditation and events	-	680
Awards and funding	5,450	5,169
Accreditation expenses	2,053	5,708
Accountancy	1,818	1,638
Governance	450	450
	<u>65,100</u>	<u>65,520</u>
Unrestricted fund expenditure	<u>65,100</u>	<u>65,520</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:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	<u>18,285</u>	<u>31,040</u>

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2021

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#### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	62,236	78,161
	<u>62,236</u>	<u>78,161</u>

#### 11 Coronavirus pandemic

##### Financial impact

The financial impact of the Covid-19 pandemic on BALEAP is both negative and positive. As our income has dropped slightly, our expenses have also dropped. Overall, for the current financial year, we have no reason to be worried, but we are closely monitoring the factors that influence our decreased income and whether these remain commensurate with decreased expenses.

Our two main sources of income are membership contributions and events fees. Our membership income has decreased only very slightly. However, as CPD budgets keep being reduced, we are aware of the possibility that there may be a further reduction in income for the next year, but we expect this to be temporary and contributions to stabilise over the next few years.

Income from events has gone completely for the first year of the pandemic, as all events were either cancelled or moved online and offered for free. Having reviewed our own experience and practice in the sector, we started to charge for online events in January 2021. The majority of events has not incurred costs because hosts were able to use existing platform licenses provided by their institutions, but there were costs for our main conference in April 2021. These were covered by registration fees.

Our expenses have decreased because most online events have not incurred costs (catering, room hire etc.) and there were very few travel expenses for the charity, mainly related to accreditation. Meetings that would normally have created expenses (Exec meetings, BAS/TEAP ratification meetings, training events etc.) have been moved online.

##### Practical impact

A main impact on our organisation was that several long-planned events had to be cancelled or postponed, but conversely, other events were organised sometimes at short notice, especially around online teaching and assessment. Other events were moved online, resulting in higher-than-expected attendance. Meetings were also moved online, resulting in more frequent communication.

Our members were impacted more than our organisation, and we commissioned a research project to find out exactly what the impact was and how problems were solved, so that members can learn from each other. Throughout the pandemic, the community has stepped up to support each other through a wide variety of online events and resources, which was possible because through our organisation there were ready-made communications channels, such as our new SIGs, some of which stepped up to provide information and platforms for exchange of practice.

Overall, the directors are of the opinion that the organisation has adequate resources to provide its services to members and will keep this under constant review as the response to and recovery from the pandemic progress.

#### 12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

# BALEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

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<b>13 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Surplus for the year	50,889	32,698
Adjustments for:		
Investment income recognised in statement of financial activities	(96)	(554)
Movements in working capital:		
Decrease/(increase) in debtors	12,755	(1,035)
(Decrease)/increase in creditors	(15,925)	21,768
<b>Cash generated from operations</b>	<u>47,623</u>	<u>52,877</u>
<b>14 Analysis of changes in net funds</b>		
The charity had no debt during the year.		