

Charity registration number 1139147

Company registration number 7330723 (England and Wales)

BALEAP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

BALEAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Brewer A Williams C Heyns L Hanson A Rolinska A Murawska N Ingall P Hendrie F Wallace S Cowley-Haselden L Monbec L Blaj-Ward B Brown	(Appointed 24 May 2022)
Charity number	1139147	
Company number	7330723	
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

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BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

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. Since the pandemic most events have been hosted online which has helped to increase accessibility for overseas members and since the easing of restrictions there are now several hybrid events with some sessions being available to an online audience.

Both the institutional accreditation schemes (BAS) and the individual accreditation scheme (TEAP) 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.

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Achievements and performance (1 August 2021 – 31 July 2022):

In June 2021 there were 498 members, with 122 overseas members. This included 10 overseas institutions. On 23 June 2022 there were 541 memberships, with 150 overseas members. This included 13 overseas institutions.

50th Anniversary AGM event:

The BALEAP 50th Anniversary AGM was hosted at the University of Manchester on the 2nd of April 2022.

The event programme included:

- Opening session with previous Chairs talks on BALEAP: Looking back on the last 50 years of SELMOUS/BALEAP
- Launches for BAS and TEAP new criteria, Research and Publications Word press site.
- AGM
- SIGs networking and publicising session
- Lightning talks on EAP and the next 50 years:
 - Stella Bunnag, Susan Finlay, Joanne Shiel, Elisabeth Wilding, Samantha Wilson: The future of EAP includes TNE.
 - Dr Cristina Ivanovici: What does the future hold for using TED talks in EAP teaching?
 - AngelosBakogiannis: BALEAP: Building Academic Literacies (AL)into English for Academic Purposes (EAP)
 - Angeliki Apostolidou and Stella Bunnag: Metaverse: another buzz word or a real future in the EAP classroom?
- Reception to celebrate the anniversaries of BALEAP (50th) and JEAP (20th)

Professional Issues Meetings and Special Interest Groups

There were two PIMs, one in November 2021 and the second in June 2022. In November 2021, the PIM was held online at the University of York on *Ownership in EAP*. In June the hosting institution was the Language Centre at the University of Leeds on *EAP and Intercultural Communication*. The latter PIM was held on campus at the University of Leeds and presentations were live streamed where possible. Colleagues were also able to submit and view recorded presentations online.

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, Law, held their first online event in June 2022, during which four committee members delivered short presentations on different issues in EAP, touching on contextual issues, criticality, encouraging communication in the classroom, and vocabulary development. Annual reports from the SIGs were submitted for approval to the Executive Committee meeting held in November 2021.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

BALEAP Accreditation Scheme:

The BALEAP Course Accreditation Scheme (BAS) piloted its draft revised criteria in August 2021 to re-accredit Pre-sessional courses in two UK-based universities. Three additional accreditations were carried out in the first half of 2021-2022 using the original scheme. The new criteria (reduced to 20 from 42 and underpinned by the three core principles of contextualisation, constructive alignment, and collaboration) were officially launched at the 50th anniversary of BALEAP (University of Manchester, 2 April 2022) and were then used to carry out 6 additional successful accreditations in the 2021-2022 financial year, bringing the combined total number of accreditations to 11, including 2 new institutions and 9 re-accreditations.

BAS ran its annual membership-facing development day on 7 May 2022 at the University of Bristol, with a focus on the core principle of collaboration. The event, titled *Serendipity and/or structure? Building sustainable collaborations with the University*, included talks from two EAP colleagues in UK universities and one from South Africa and culminated with a panel facilitated by Louise Greener. To ensure it can operate at capacity, the scheme has recruited four new assessors, with plans in place to further increase and diversify the assessor base.

TEAP:

Eight new TEAP Fellows were accredited from the November 2021 and June 2022 submissions, including 2 new senior Fellow/assessors. This number was lower than last year as this assessment period saw the introduction of the new TEAP criteria, which were finally completed and released at the beginning of 2022. New TEAP observation processes and documentation were also introduced, and a workshop on TEAP observation practices was developed and delivered to members across the network. This TEAP observation training workshop has now been delivered twice, has increased engagement with the scheme across the network and has received excellent feedback each time. Work has also continued to promote the Fellowship Scheme and to provide support to members working on TEAP portfolios, particularly considering the release of the new criteria. Several online cross-institutional events have taken place as well as revision of the mentoring system.

The TEAP scheme also now more closely reflects BALEAP's values of *Collaboration, Development, Inclusivity* and *Professionalism* and is more aligned with other professional accreditation schemes (such as HEA) while retaining distinctive 'EAP' features. Very usefully the scheme has started a bank of online recordings of EAP observations intended to be available to BALEAP institutions for institutional tutor development programmes.

Conference Proceedings, Leeds 2019

The BALEAP *Conference Proceedings* (Leeds 2019) were published as an e-book by Garnet Education in January 2022. Papers are now indexed for Google Scholar to provide greater visibility and accessibility for a wider readership.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Research Funding:

BALEAP's funding stream, which was introduced in 2019, continued with a new tranche of awards of £5000 budgeted for out of 2021-2022 surplus funds. The 2022-2023 iteration of the BALEAP Funding Stream was announced in May 2022. Following on from two successful rounds of funding centred around BALEAP core values in this round, research proposals on an open theme were invited. 5 projects were selected.

Scoping Study on Access to Literature:

In June 2022, a scoping research project was launched, initiated by Dr Michelle Evans, to explore accessibility of the literature by EAP practitioners.

BALEAP Dissertation:

The winner of the 2022 Masters Dissertation Award is Rob Lowton. Rob was awarded his MA from the University of Nottingham Ningbo, China. The title of the dissertation is 'The (T)EAP of the Iceberg: The Role of Qualifications in Teaching English for Academic Purposes'.

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. The SIGs have been invited to contribute and thus far we have had a contribution from TNE and Creative Disciplines.

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

BALEAP Values and EDI Statement:

These have now both been added to the BALEAP website

We are proud to be able to say our work is built on four core values: collaboration, development, inclusivity, and professionalism:



BALEAP is a community of members coming not just from across the United Kingdom but also across the world. Therefore, as a community we are committed to supporting all of our members and the various identities they hold. This includes fostering a spirit which enables everyone to make their voice heard. We take a view that this both represents key elements of individual and community rights but also strengthens and enriches all through an enhanced diversity of views.

The purpose of the Equality, Diversity and Inclusion Statement is to set out clearly and fully the values that underpin any actions we can take to combat direct and indirect discrimination in the organisation, in the services it provides and in its relationships with other organisations. We also recognise that some of these actions and practices may be subtle and/or systemic and are willing to both advocate for and support our members (both individual and institutional) who are seeking positive change.

We are profoundly opposed to both individuals and institutions who persist in oppressive actions and practices and are dedicated in continuing to make BALEAP a community where all members – both current and prospective – feel welcome, safe, and able to contribute (see articles of association, 2.1.4 and 3.1 and our own BALEAP Values).

In adopting this Equality and Diversity and Inclusion Statement, BALEAP is also making an unequivocal commitment to turning this values statement into action in collaboration with our members, so as to ensure that equal opportunity becomes a reality and with the associated benefits and strengths to all of diversity.

Financial review

At the end of the financial year, the charity had net resources amounting to £365,054 (2021: £326,105). 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.

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

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 (1 August 2022 to 31 July 2023):

Events:

A range of events will be taking place between August 2022 and July 2023. One **PIM** is currently planned for November 2022 hosted by the University of Sheffield on the theme of *From EAP teacher to EAP Educator*. A PIM planned for March 2023, to be hosted by Oxford Brookes University will focus on *How EAP can contribute to teaching and learning for a fairer, fitter future*. All EAP leaders and practitioners hold a unique position to sketch out the conceptual ground for sustainability education, as they set the scene for academic study in HE. Staples of EAP expertise such as scaffolded learning, reflective practice, communicative and collaborative learning, critical thinking skills and student-centred pedagogies are also key to teaching and learning for sustainability. This BALEAP PIM aims to build on these EAP strengths and share complementary knowledge, resources and networking potential to enable educators from multiple disciplinary backgrounds to embed transformative sustainability education into any course, at any level.

A series of **ResTES** events is planned over the year with the first taking place in October 2022. The theme of this event will be *Scholarship Conversation* and in the session Dr Laetitia Monbec and Dr Susie Cowley-Haselden will facilitate an informal session collating their thoughts and experiences of engaging in scholarship. Including considering what puts people off (imposter syndrome, fear of showing one's writing, fear of reviewers, self-taught syndrome, frustrations, etc) and discussing scholarship as part of practice (simply as professional satisfaction and development) and of ways to disseminate (BALEAP blog, Language Scholar, IJEAP).

A second ResTES event will take place in November 2022 on *Peer Review, Scholarship and EAP*. This online session will focus on peer review, scholarship and EAP, bringing together different perspectives and experiences from authors, editors, practitioners and reviewers to explore various aspects of peer review and scholarship in EAP.

The BALEAP 2023 Biennial Conference will be held at the University of Warwick, 19-21 April 2023. The hope of this conference is to encourage a critical look at every aspect of EAP and that the community will feel bold and brave enough to challenge the status quo, offering ideas, opinions, research, practices, and suggestions that can take the field in new directions.

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

The AGM will also take place at the same time as the conference. There are several Executive roles that need to be filled and new appointments will be announced at the conference. The following roles need to be filled:

- Testing Officer (April 2023 - April 2026)
- Web Officer (April 2023 - April 2026)
- SIGs Officer (April 2023 - April 2026)
- TEAP Officer (April 2023 - April 2026)
- Information and Publicity Officer (April 2023 - April 2026)
- Ordinary Member x 2 (April 2023 - April 2026)

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 9 (possibly 10) visits will be made in the course of the twelve months from August 2022-July 2023.

There will also be the annual BAS free event in May 2023 – Constructive (re) alignment and creative (mis) alignment: Working with the BALEAP accreditation scheme criteria. This will be a practice-sharing day for institutions with BALEAP-accredited courses, as well as for institutions which are considering accreditation. The event will unpack how course teams understand and enact constructive alignment, one of the three core principles of the accreditation scheme.

TEAP:

Submission dates for TEAP fellowship applications will be in November 2022 and June 2023.

BALEAP 50th anniversary:

The Anniversary Special Issue of the *Journal of English for Academic Purposes (Practitioner voices, scholarship, and practice-led research in the evolution of EAP)* edited by Sarah Brewer and Olwyn Alexander will be completed by December 2022 with a mix of research articles and Researching EAP in Practice papers.

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 2022**

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:

Mr Conrad Heyns BAS Chair (2021 – April 2025)
Ms Sarah Brewer Outgoing Chair (April 2022 – April 2023)
Ms Bella Reichard Treasurer (April 2020 – April 2022)
Mr Ben Brown Treasurer (April 2022 – April 2025)
Ms Fiona Wallace Events Officer (April 2021- April 2024)
Ms Fiona Orel Testing Officer (April 2021 – August 2022)
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)
Mrs Lia Blaj-Ward BAS Chair (April 2022-2025)

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.

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

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.

Conrad Heyns
Trustee

Dated: 21 April 2023

BALEAP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

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

I report to the trustees on my examination of the financial statements of BALEAP (the charity) for the year ended 31 July 2022.

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: 21 April 2023

BALEAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income and endowments from:</u>			
Donations and legacies	3	74,420	68,685
Investments		100	96
Other income	4	33,620	47,208
		<hr/>	<hr/>
Total income		108,140	115,989
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	69,191	65,100
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		38,949	50,889
Fund balances at 1 August 2021		326,105	275,216
		<hr/>	<hr/>
Fund balances at 31 July 2022		365,054	326,105
		<hr/> <hr/>	<hr/> <hr/>

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 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	32,390		18,285	
Cash at bank and in hand		401,603		370,056	
		<u>433,993</u>		<u>388,341</u>	
Creditors: amounts falling due within one year	9	(68,939)		(62,236)	
Net current assets			<u>365,054</u>		<u>326,105</u>
Income funds					
Unrestricted funds - general			<u>365,054</u>		<u>326,105</u>
			<u>365,054</u>		<u>326,105</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 2022.

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 21 April 2023

Ben Brown,
Treasurer and Trustee
Company registration number 7330723

BALEAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	11		31,447		47,623
Investing activities					
Investment income received		100		96	
Net cash generated from investing activities			100		96
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			31,547		47,719
Cash and cash equivalents at beginning of year			370,056		322,337
Cash and cash equivalents at end of year			401,603		370,056

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies (Continued)

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

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Membership fees	74,420	68,685

4 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Accreditation scheme income	24,150	19,320
Other charitable income	1,910	2,225
Events	7,560	25,663
	<u>33,620</u>	<u>47,208</u>

BALEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

5 Charitable activities

	2022 £	2021 £
Conferences and meetings	2,510	2,080
Publications	2,202	11,700
Website related costs	7,294	5,785
Administration costs	20,615	15,990
JEAP costs	21,974	19,774
TEAP accreditation and events	1,715	-
Awards and funding	4,903	5,450
Accreditation expenses	5,638	2,053
Accountancy	1,840	1,818
Governance	500	450
	<u> </u>	<u> </u>
Unrestricted fund expenditure	69,191	65,100
	<u> </u>	<u> </u>

6 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.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-
	<u> </u>	<u> </u>

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

8 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	32,390	18,285
	<u> </u>	<u> </u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	68,939	62,236
	<u> </u>	<u> </u>

BALEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

11 Cash generated from operations.	2022 £	2021 £
Surplus for the year	38,949	50,889
Adjustments for:		
Investment income recognised in statement of financial activities.	(100)	(96)
Movements in working capital:		
(Increase)/decrease in debtors	(14,105)	12,755
Increase/(decrease) in creditors	6,703	(15,925)
	<u>31,447</u>	<u>47,623</u>
Cash generated from operations.	<u>31,447</u>	<u>47,623</u>
12 Analysis of changes in net funds		
The charity had no debt during the year.		