

Charity registration number 1139147

Company registration number 7330723 (England and Wales)

BALEAP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

BALEAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Heyns L Hanson N Ingall F Wallace S Cowley-Haselden L Monbec B Brown A Ziomek P Tzanni J Raynor B Bond L Connolly A Hewitt
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 2023

The trustees present their annual report and financial statements for the year ended 31 July 2023.

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".

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 2023**

There are also now twelve Special Interest Groups (SIGs) 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
- In-sessional
- LAW
- Social Justice
- STEM
- Teacher Education in EAP
- Technology Enhanced Learning (TEL)
- Testing, Assessment and Feedback
- Transnational Education (TNE)

Over the period of August 2022 - July 2023, the SIGs have continued to develop their programmes and build membership.

BALEAP contributes to the public benefit of students through its Accreditation Scheme (BAS), 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-accredited 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.

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Achievements and performance (1 August 2022 – 31 July 2023):

In June 2022 there were 541 memberships, with 150 overseas members. This included 13 overseas institutions. In June 2023 there were 535 members, including 125 overseas individual members and 15 overseas institutions.

Bi-annual BALEAP conference at Warwick University (19 – 21 April 2023)

The hope with this conference was to encourage a critical look at every aspect of EAP. The organisers hoped that the community would 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.

Professional Issues Meetings (PIMS) and Special Interest Groups (SIGs)

PIMS:

There were two PIMS in 2022 and one in 2023. The **Language Centre** at the **University of Leeds** hosted a **one-day Professional Issues Meeting (PIM)** on the relationship between Intercultural Communication and EAP on **Friday 17th June, 2022**. The 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 second PIM was held on the 12th November 2022 at the University of Sheffield. This PIM focused on the transition from EAP Teacher to EAP Teacher Educator. Although there is support available to those transitioning into EAP from more general English teaching, very little support is available to those EAP practitioners working with other teachers. Working with other teachers may involve observing other teachers on a summer school, preparing, and delivering a series of workshops as part of a teacher education programme or mentoring and supporting teachers new to EAP.

This PIM provided a space to share ideas and best practice including approaches and methods to Teacher Education. This PIM was of interest to Senior Teachers, DOSs, Teacher Trainers and Educators and indeed anyone who works with or is planning to work with other teachers.

The third PIM was held on the 3rd March as an online event with Oxford Brookes University. The theme was EAP for a more sustainable world. 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 aimed 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.

SIGs:

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. The newest SIG, the BALEAP In-sessional SIG seeks to create a dynamic space for colleagues involved in both the delivery and management of In-sessional EAP to share best practice and build their knowledge of and facility in In-sessional EAP delivery.

As SIGs are working to a variety of timetables re AGMS and drafting their Annual reports for the BALEAP Executive, it was suggested by the SIG Officer that all SIGs move to having their AGMs in the spring and write up their minutes and their Annual reports by end of March for the April BALEAP Executive meeting. This makes more intuitive sense as SIGs will have had 6 months of activity by the time they draft their Annual report.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

BALEAP Accreditation Scheme:

In 2022 BAS assessors conducted ten accreditation visits using the new criteria. All visits had successful outcomes (Heriot-Watt University, Middlesex University, Oxford University, Royal College of Art, The University of Sheffield, UCL, University of Leeds, University of St Andrews, University of Strathclyde/BRIT, Xi'an Jiaotong Liverpool University, Coventry University).

The visits that took place between 1 Aug 2022 and 31 Jul 2023:

2022

- Coventry University, Nov 2022
- Middlesex University London, Aug 2022
- Oxford University Language Centre, Aug 2022
- XJTLU, Aug 2022
- University of Strathclyde/BRIT Bangkok, Aug 2022
- Pre-visit only - UNNC

2023

- Aston University, Jul 2023
- Goldsmith's University of London, Jun 2023

After a successful recruitment, induction and shadowing process, we four new assessors were welcomed to the BAS team. Each new assessor was assigned to a more experienced assessor as a mentor and conducted full visits in 2023. One assessor retired from BAS but has agreed to continue to support BAS work in different ways. The scheme made a surplus of approx. £5k in the 2021-2022 financial year (1 Aug to 31 July), some of which was used for scheme development work.

BAS introduced an Impactful Collaboration award - the application was made and budgeted for in 2022-2023.

The annual BAS May Day event took place online on Sat 13 May 2023. The focus was on constructive alignment. Institutions that have courses accredited with the new criteria were invited to contribute to the practice-sharing event. The BAS Chair met with the Research Officer to explore ways of connecting the 'deconstruction' focus of the BALEAP conference to the May BAS event.

There were also online talks that took place in Japan and Ningbo in February 2023 and May 2023 respectively.

The continuing piece of work for BAS is to finalise the assessor handbook (the assessor-facing counterpart of the accreditation handbook).

TEAP:

There have been a total of 16 applications for individual accreditation across the 2 submission points (June and November 2023). Five of the June submissions were successful with decisions on referrals and the November submissions still pending. All submissions are now under the new TEAP criteria and anecdotal feedback suggests that these criteria are easier to work with for most applicants and assessors whilst still requiring candidates to evidence the same competencies.

A new TEAP Officer stepped into role in April 2023. The main focus since then has been on establishing clearer processes and systems, working to clarify timelines and how information is stored and shared. This has involved closer working relationships with the BALEAP administrator and moving some of the systems, process and general communication work over to her. The work is ongoing.

A working party away day to be held on 8 January 2024. This is to discuss and decide on key priorities for the rest of the TEAP Officer's term of office and to develop a more collaborative approach to the work around TEAP, with a wider group of people being involved in the development of the scheme.

Next steps will be:

- Creating materials and exemplars of RAPPs to be shared on the BALEAP website
- Developing and running further training around observations and mentoring, in collaboration with the TEdSIG
- Working with the Research Officers to scope out and recruit someone to undertake research into the TEAP scheme
- ~~• Connecting to institutions that run TEAP qualifications to pilot a possible alignment between BALEAP TEAP accreditation and their formal qualification.~~

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Research Training Events (ResTES) and Funding:

Four events were planned for the year, fewer than last year partly because of the BALEAP conference. The programme started with a conversation around obstacles and solutions to scholarship and ideas were collated. The events were – *Engaging with Scholarship, Peer Reviewing in EAP, Research Methods: Autoethnography and PhD in Progress.*

A number of research projects were chosen, and announced to the membership and all are underway:

1. *An intervention to scaffold understanding at a conceptual level in an EAP context.* Celia V. Antoniou University of Strathclyde, School of Education

Up to: **£1180**

2. *Inclusivity, interactivity and communities of practice: exploring principles of an instructional design in a post-pandemic online programme in English for academic study.* Weronika Fernando, Queen Mary, University of London

Up to **£4,971**

3. *Exploring Inclusive Formative Assessment Practices (IFAP) of English for Academic Purposes (EAP) in Higher Education (HE).* Dr Eleni Meletiadou, London Metropolitan University – Guildhall School of Management and Law

Up to **£4,900**

4. *RefugEAP: conceptualising, piloting and evaluating an innovative EAP programme for refugee-background students.* Aleks Palanac, University of Leicester (Centre for International Training and Education) and Deirdre McKenna, University of Leeds.

Up to **£5,000**

5. *SUEÑO: Oaxacan experiences of EAP testing instruments and their washback on graduation rates, teaching practices, and language ideology in Oaxaca, Mexico.* Alexander Black, UCL IOE and Melissa Ferrin, UTM (Mexico)

Up to **£5,000**

A research and publications sub-committee was formed, and a first meeting was held with the sub-committee members where roles were discussed. Members submitted a more detailed plan for their area.

Scoping Study on Access to Literature:

The project is progressing well. Ethics were obtained, the survey was shared with 70+ respondents so far. Potential participants for interviews and focus groups were contacted too, with first ones conducted in July 2023.

BALEAP Dissertation:

The winner of the 2023 Masters Dissertation Award was Yanhua Liu, Investigating Metadiscursive and Visual Features in Three Minute Thesis Presentations.

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 2023

Financial review

At the end of the financial year, the charity had net resources amounting to £286,119.26 (2022: £282,488). 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.

What's in a name:

After much consultation through a survey, focus groups and discussion, including a general discussion the last AGM, it has been decided to re-embrace our original name of the 'British Association of Lecturers in English for Academic Purposes'.

When the new website is created we will explain the change as reference to our original name.

Future plans (1 August 2023 to 31 July 2024):

Events:

A range of events will be taking place between August 2023 and July 2024.

PIM: Multimodality in EAP Contexts – 3 November 2023 at Heriot-Watt University. Multimodality: “the investigation of diverse modes of communication and their expressions” (Bateman 2014).

What can multimodality mean in our context?

- What is the impact of digital texts on academic and professional communication? How do we support students to read/write such texts?
- What is the role of multimodal artefacts in EAP (e.g. posters, presentations, videos by students)
- What is the value of a multimodal EAP pedagogy?
- How can multimodal approaches help in widening participation in higher education?

Book and Article Reviews: – 17 November 2023

In this event, we will briefly (re)-launch the [book and article review initiative](#) by the [Research and Publication Baleap subcommittee](#). As part of this initiative, Dr Alex Ding will be delivering an engaging session on the topic of book reviews.

BALEAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Publishing practice-based research articles A series of workshops for lecturers, tutors, teachers and doctoral students working in the field of English for Academic Purposes – 24 January 2024

English for Academic Purposes is characterised by a reciprocal and dynamic relationship between research and teaching: dilemmas arising in the EAP classroom inspire research questions, and in turn, research guides future teaching practice. Therefore, EAP practice is very much enriched when teachers engage in research and disseminate their findings to the wider EAP community. The aim of these three short workshops is to work with members of BALEAP to plan a small-scale research project in their own teaching context and support them in preparing the project for journal publication. Workshop I focuses on why we should write and publish, and what makes an EAP practice-based paper publishable. Workshop II will focus on publication itself: selecting the right journal, tailoring writing to the audience, and arguing newsworthiness. Workshop III will focus on the review process, dealing with reviewer comments, and how to promote our published articles

ResTES: 'Exploring the realities endured by students labelled international: Insights from interculturality and higher education' – 21st February 2024

This talk will draw on a recently completed doctoral research to critically examine the experiences of students labelled international and the implications resulting from the ongoing process of hyper-internationalisation and systematic differentiation between home and international students.

PIM: Collaboration, Power, and Influence

King's Foundations (KCL) invites you to join us at our Strand Campus or online to discuss issues of collaboration, power and influence within EAP and higher education.

PIM: Back to the Classroom – New Framework, New Balance? – 1st June 2024

Nazarbayev University, Kazakhstan invites members to a PIM examining how the landscape of EAP courses and the balance of EAP roles have altered in the shadow of the global pandemic.

The BALEAP AGM will take place on the 19th April and the venue is still to be decided.

There are 3 Executive roles that need to be filled and new appointments will be announced at the conference
The following roles need to be filled:

- BALEAP Chair (April 2025 – April 2028)
- BAS Chair (April 2025 – April 2028)
- Events Officer (April 2024 - April 2027)
- Research and Publications Officer (April 2024 - April 2027)

BAS:

The BAS assessors will be carrying out a series of accreditation visits over the course of the year both in the UK and overseas. There will also be the annual BAS free event on the 11th May 2024. There will be another impactful collaboration award next year.

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 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Executive Committee:

Mr Conrad Heyns BAS Chair (April 2021 – April 2025)
Ms Sarah Brewer Outgoing Chair (April 2022 – April 2023)
Mr Ben Brown Treasurer (April 2022 – April 2025)
Ms Fiona Wallace Events Officer (April 2021- April 2024)
Ms Anna Ziomek Testing Officer (April 2023 – April 2026)
Ms Panagiota Tzanni SIGs Officer (April 2023 – April 2026)
Ms Lisa Hanson Information and Publicity Officer (April 2023 – April 2026)
Ms Joanne Raynor Web Officer (April 2023 – April 2026)
Ms Susie Cowley-Haselden Joint Research and Publications Officer (2021-2024)
Ms Laetitia Monbec Joint Research and Publications Officer (2021-2024)
Ms Bee Bond TEAP Officer (April 2023 – April 2026)
Ms Natasha Ingall Ordinary Member (April 2023 – April 2026)
Ms Laura Connolly Ordinary Member (April 2023 – April 2026)
Mr Andrew Hewitt (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. 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 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 which the charity is exposed and are satisfied that there are systems in place to mitigate exposure to the major risks.

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

C Heyns

Dated: 25 March 2024

BALEAP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2023

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 2023.

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: 25 March 2024

BALEAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	77,665	74,420
Investments		2,174	100
Other income	4	132,506	33,620
		<hr/>	<hr/>
Total income		212,345	108,140
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	184,360	69,191
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		27,985	38,949
Fund balances at 1 August 2022		365,054	326,105
		<hr/>	<hr/>
Fund balances at 31 July 2023		393,039	365,054
		<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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	35,710		32,390	
Cash at bank and in hand		425,623		401,603	
		<u>461,333</u>		<u>433,993</u>	
Creditors: amounts falling due within one year	10	<u>(68,294)</u>		<u>(68,939)</u>	
Net current assets			<u>393,039</u>		<u>365,054</u>
Income funds					
Unrestricted funds - general			<u>393,039</u>		<u>365,054</u>
			<u>393,039</u>		<u>365,054</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 2023.

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 25 March 2024

B Brown
Trustee

Company registration number 7330723

BALEAP

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	12		21,846		31,447
Investing activities					
Investment income received		2,174		100	
Net cash generated from investing activities			2,174		100
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			24,020		31,547
Cash and cash equivalents at beginning of year			401,603		370,056
Cash and cash equivalents at end of year			425,623		401,603

BALEAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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 2023

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 2023

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 2023 £	Unrestricted funds general 2022 £
Membership fees	77,665	74,420

4 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Accreditation scheme income	20,105	24,150
Other charitable income	4,185	1,910
Events	108,216	7,560
	<u>132,506</u>	<u>33,620</u>

BALEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

5 Charitable activities

	2023 £	2022 £
Conferences and meetings	100,286	2,510
Publications	1,980	2,202
Website related costs	5,361	7,294
Administration costs	29,781	20,615
JEAP costs	17,849	21,974
TEAP accreditation and events	875	1,715
Awards and funding	20,696	4,903
Accreditation expenses	5,042	5,638
Accountancy	1,890	1,840
Governance	600	500
	<u> </u>	<u> </u>
Unrestricted fund expenditure	<u>184,360</u>	<u>69,191</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:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

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

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	<u>35,710</u>	<u>32,390</u>

BALEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	68,294	68,939
	<u>68,294</u>	<u>68,939</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

12 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	27,985	38,949
Adjustments for:		
Investment income recognised in statement of financial activities	(2,174)	(100)
Movements in working capital:		
(Increase) in debtors	(3,320)	(14,105)
(Decrease)/increase in creditors	(645)	6,703
Cash generated from operations	<u>21,846</u>	<u>31,447</u>

13 Analysis of changes in net funds

The charity had no debt during the year.