

BRITISH EDUCATIONAL RESEARCH ASSOCIATION

Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2017

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Registered charity name	British Educational Research Association (BERA)
Charity number	1150237
Company Registration	08284220
Trustees	<p>Gemma Moss (President until 4th September 2017, then Vice-President)</p> <p>Gary McCulloch (Vice-President until 4th September 2017, then President)</p> <p>Gerry Czerniawski</p> <p>Sara Hennessy</p> <p>Dominic Wyse</p> <p>Sean Hayes</p> <p>Ruth Boyask</p> <p>Lori Beckett</p> <p>Richard Race</p> <p>Nicola Rollock</p> <p>Ken Jones</p> <p>Vivienne Baumfield (from 1st March 2017)</p> <p>Gabrielle Ivinson (from 1st September 2017)</p> <p>Mhairi Beaton (from 1st September 2017)</p> <p>Erica Joslyn (from 1st September 2017)</p> <p>John Leach (from 1st September 2017)</p> <p>Kevin Smith (from 1st December 2017)</p> <p>Liz Todd (until 1st May 2017)</p> <p>David James (until 1st September 2017)</p> <p>Mark Priestley (until 1st May 2017)</p> <p>Felicity Wikeley (until 1st September 2017)</p> <p>Marilyn Leask (until 1st May 2017)</p>
Staff	
Executive Director and Company Secretary	<p>Nick Johnson</p> <p>Farzana Rahman (until May 2017)</p> <p>Marie Blythe</p> <p>Sarah Fleming</p> <p>David Chatterjee (from July 2017)</p> <p>Zita Dargužytė (from July 2017)</p> <p>Ross Fulton (from November 2017)</p>
Principal Address	<p>9-11 Endsleigh Gardens</p> <p>London WC1H 0EH</p>
Auditor	<p>PKF Littlejohn LLP</p> <p>Chartered Accountants and Statutory Auditor</p> <p>1 Westferry Circus</p> <p>Canary Wharf</p> <p>London E14 4HD</p>

Bankers

The Co-operative Bank
PO BOX 101
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Manchester M60 4EP

Solicitors

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

Introduction

The Trustees, who are also the Directors of the Charitable Company, present their report and audited financial statements for the year ended 31 December 2017. The Trustees have adopted the provisions of the Statement of Recommended Practice “Accounting and Reporting by Charities” (“FRS 102 SORP”) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

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

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

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

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

Membership of Council (and Trustees) 2017

The following people served as members of Council in 2017:

- Gemma Moss (President until 4th September 2017, then Vice-President)
- Gary McCulloch (Vice-President until 4th September 2017, then President)
- Gerry Czerniawski
- Sara Hennessy
- Dominic Wyse
- Sean Hayes
- Ruth Boyask
- Lori Beckett
- Richard Race
- Nicola Rollock
- Ken Jones
- Vivienne Baumfield (from 1st March 2017)
- Gabrielle Ivinson (from 1st September 2017)
- Mhairi Beaton (from 1st September 2017)
- Erica Joslyn (from 1st September 2017)
- John Leach (from 1st September 2017)
- Kevin Smith (from 1st December 2017)
- Liz Todd (until 1st May 2017)
- David James (until 1st September 2017)
- Mark Priestley (until 1st May 2017)
- Felicity Wikeley (until 1st September 2017)
- Marilyn Leask (until 1st May 2017)

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

Governance Document

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

The Constitution was amended at the following times:

- September 1975
- September 1976
- September 1996
- September 2003
- September 2006
- September 2007
- September 2008
- September 2010
- September 2012

These were then absorbed into the Articles of Association from January 2013. These were amended in September 2014.

BERA Council

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

The Council comprises:

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

Apart from the office holders mentioned above, the term of office for a Council member is three years with the possibility of re-election. Co-opted members may be co-opted for 1-3 years depending on the focus of the co-option.

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

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

The Council meets at least three times a year.

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

Appointment of Trustees

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

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

Trustees' Induction and Training

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

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

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

- CC2 The Charity Commission and Regulation
- CC3 The Essential Trustee: What you need to know
- CC3(a) The Essential Trustee: An introduction
- CC9 Campaigning and Political Activities by Charities
- CC11 Payment of Charity Trustees
- CC20 Charities and Fundraising
- CC47 Complaints about Charities
- CC60 The Hallmarks of an Effective Charity

Trustees' responsibilities

The Trustees (listed above) are also directors of British Educational Research Association under company law.

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

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

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

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

Office holders and their remits

During the course of 2017, BERA undertook a significant review of its voluntary post holders and governance structures. This resulted in new remits for all the standing committees and also role descriptions for the office holders and committee chairs. These were agreed by Council in May 2017.

The three office holders of the Associations are:

- President;
- Vice President;
- Honorary Secretary and Treasurer;

Committees and Remits

General Purposes Committee

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

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

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

Finance and Operations Committee

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

Publications Committee

The committee's principal responsibilities are to ensure that:

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

Conference & Events Committee

The committee's principal responsibilities are to ensure that:

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

Engagement Committee

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

Risk Assessment and Audit Committee

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

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

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

Authority

Ultimate authority for all Association business remains with the Council.

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

Finances and Budgets

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

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

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

Staffing and Contracts

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

In the 2017, the Association has obtained significant contracted services from:

- ITD for provision of IT
- Warwick Mansell (Press Officer for annual conference)
- Taylor and Francis / Routledge Publishers (publishers of the Curriculum Journal)
- Wiley-Blackwell Publishers (publishers of the British Educational Research Journal , the Review of Education and the British Journal of Educational Technology on behalf of the Association)
- SAGE Publishing (Research Methods in Education series and the BERA SAGE Handbook of Educational Research)
- Soapbox (management of BERA website and other design services)
- Three Rooms Publishing
- Target
- The UCL Institute of Education (HR support and advice, IT support and services and office space)
- PKF Littlejohn LLP (auditors)

Membership

The membership at the end of December 2017 totalled 2,079.

Risk Assessment

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

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

Objectives and Activities

BERA adopted a 5-year Strategic Plan in 2016.

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

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

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

1. To advance educational research quality, we will:

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

2. To build educational research capacity, we will:

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

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

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

In order to meet these objectives, we will:

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

Objectives and Activities (continued)

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

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

Activities and Performance in 2017

2017 was another year of growth for BERA. Our membership reached over 2000 for the first time, our annual conference saw the largest number of delegates for any such event apart from our 40th anniversary in 2014, our four journals flourished with increased readership, we ran a record number of events. As the accounts demonstrate, our financial position remained healthy as our increased turnover enabled greater investment in our charitable aims.

One of the key issues for BERA has been to consider how the field can best prepare for the next REF. During 2017, we submitted a detailed response to the HEFCE consultation on the REF.

We have also commissioned a piece of research (after competitive tender) on "Close-to-Practice Research". Working closely with a BERA steering group, a research team is undertaking a systematic review and interviews with a range of stakeholders in the field to explore the dimensions of quality in Close-to-Practice Research as practised in education and other allied fields. The intention is to use the findings to clarify how quality in close to practice research in education can be most usefully supported and more work in this area achieve 3* or 4* standing.

Our four peer-reviewed journals all did well during the year. Both the British Educational Research Journal (BERJ) and the British Journal of Educational Technology (BJET) raised their impact factor once again and saw increased submissions and readership. We successfully recruited a new editorial team for BERJ to start in January 2018. We would like to thank the outgoing Editorial Team at Cardiff University for their work in maintaining the reputation of the journal during their term of office.

BJET now ranks 3rd internationally for educational technology journals with an Impact Factor of 2.41.

The Curriculum Journal continues to be well on track for submission for inclusion in the ISI Journal Rankings and that is testament to the work of the current editorial team. They come to the end of their term in 2018 and we will be seeking a new team to take on the role.

The Review of Education has made significant progress in raising its profile of RoE and attracting the submission of articles from leading international researchers.

BERA is currently negotiating contracts with publishers for the publication of our journals with the aim of aligning existing arrangements to facilitate the option of offering all 4 journals in a 'package' to one publisher in 2018. The intention is to be in a position to invite publishers, through a competitive bidding process, to present proposals outlining plans for the publication of individual journals and for all 4. We will then be able to consider the scope for added value between the different options presented, whilst being mindful of any attendant risk of working exclusively with one publisher.

The BERA SAGE Handbook of Educational Research was published right at the end of 2016 but was celebrated at a one-day conference in July 2017. We would like to thank Professor Dominic Wyse for his work as editor of the Handbook and convenor of a very successful BERA event. Our book series on research methods with SAGE concluded in 2017 with the publication of the sixth and final publication.

Our range of awards for researchers at different stages of their careers continues to expand, as can be seen on our website. In 2017, we awarded the Masters Dissertation, Doctoral thesis, Curriculum Journal and Public Impact awards alongside the John Nisbet Fellowship. During the year, the Engagement Committee oversaw a process of a further tightening of procedures and criteria for BERA's Awards, in keeping with the organisation's broader strategic objectives and the purposes of BERA as a charitable organisation.

Activities and Performance in 2017 (continued)

Our annual conference was held in Sussex and saw the largest number of delegates to such an event outside London. Sincere thanks must go to the Conference Committee for all they have done under Felicity Wikeley's leadership since 2012. Special thanks go to our Events Manager, Marie Blythe, who has been spearheading this very significant development for the Association. Whilst our annual conference is our major event for many members the other meetings, day conferences and even residential events organised by SIGs, groups of SIGs, or jointly with other organisations are just as important. They put members into contact with other like-minded colleagues. They enable more dedicated discussion time for particular issues. They allow new networks not just to form but to develop collegially and to establish collaborative plans.

There are a variety of ways in which BERA has engaged in building research capacity over the year. We supported the work of 33 Special Interest Groups (SIGs) and networks. SIGs continue to play a very significant role in the development of research capacity and quality in our community. Many have links, which we encourage, with other associations within the UK and internationally. Our SIG convenors play a very important role in growing dedicated communities of researchers who meet to debate, exchange ideas and identify and share new lines of enquiry in their specialist areas. The British Curriculum Forum continues to bring together teachers, practitioners, academics and policy makers to promote all aspects of curricular development and enquiry.

In 2017, we reinvigorated our Postgraduate Forum who ran a successful symposia series across the UK, supporting postgraduates as they prepared for their future research career. We also introduced new bursaries for students to enable them to attend more events. The Postgraduate Forum has been organising regional events on Practical Issues in Conducting Educational Research as part of their network activities. These are an excellent way of supporting early career researchers and have been consistently over-subscribed.

In 2015 we had awarded three Research Commissions designed to identify and address issues for current important to the study and practice of education. In 2017, all three published their final reports and recommendations. This was a significant investment in the research community and we hope that not only has it seen the final reports but that it has also fostered links and relationships that are sustainable beyond the life of the commissions theses. We plan to run further commissions in 2018.

We completed the series of Presidential Roundtables on methodological challenges, as opportunities to reflect on issues that the field has yet to resolve.

The work to revise our Ethical Guidelines has continued and a new version will be finalised and published in 2018.

BERA was active in debates around assessment during the year. This included responses to both the Education Select Committee of Inquiry on Primary Assessment and the DfE's consultation on Primary Assessment in England. BERA also supported the More Than A Score campaign to bring these issues to wider public attention and in the hope of bringing about more fundamental change.

The BERA Blog continues to make a valuable contribution to the dissemination of the work of BERA members. By the end of 2017, there had been over 400 posts, 85,000 readers and 500,000 articles read. We must offer thanks in particular to Council member Gerry Czerniawski and to other members of the editorial team for their work in getting the BERA blog so well established in such a short period of time.

Finance and Administration

The accounts show that BERA's medium-term financial position remains healthy. Secured by very positive publishing agreements and a strong amount of reserves, BERA can plan ahead with a degree of confidence. However, the changes to publishing as a result of open access and BERA's reliance upon that for over 50% of its income, do betray a degree of vulnerability.

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

The reserves policy continues to be to hold around one years' operating costs in reserve. This will protect BERA against any dramatic fall in income or calamitous event (such as the need to cancel an annual conference). The Trustees have considered the reserves held by the Association as being necessary to enable BERA to develop the Association's long-term aims as well as ensuring the continuation of its current activities. In order to meet their responsibilities and to ensure that the Association continues to operate on a going concern basis the trustees have reviewed the requirements and risks faced by the Association in both the short and medium term. It is the aim of the Trustees in 2018 to align these risks with the reserves policy and designate funds accordingly.

BERA is in a secure financial position where it can continue to plan for new ventures within the context of balanced budgets, enabling us to provide a broad offer to our members. The lack of a need to generate an in-year surplus puts us in an advantageous position in comparison to other similar organisations. In 2017, Council will consider if it is not in fact wise to propose budgets with a small deficit for the next two or three years, so that our reserves do not continue to outgrow our turnover.

BERA continues to be an organisation that spends relatively little on administration and it remains quite noticeable that BERA has a relatively small professional office in comparison to other similarly sized learned societies. While it might be broadly desirable to keep administrative costs efficiently managed, it is important to be careful not to allow that efficiency to turn into a chronic under investment in the people who are most likely to make the things that BERA wants to do actually happen. In order to meet our strategic objectives, BERA is committed to act as a responsible employer, with appropriate concern for the health and welfare of our employees. Expenditure on staffing and related administration in similar organisations to BERA tends to be at or above 50% of turnover, while the comparable figures for BERA in recent years are between 33% and 40%. Council has reviewed the staffing needs of the professional office and the number of staff in the office has expanded very recently, with that process not completed until the end of 2017. It remains of the utmost importance that the association keeps its staffing base under regular review to ensure that they are sufficient and appropriate to meet the needs of BERA and its membership.

In 2017, BERA continued to receive core services from the UCL Institute of Education. At the start of the year, these included HR, office space and IT. However, the latter moved away during the year as a result of the need to move away from the old IOE server. Supported by UCL we identified an alternative provider and made the transfer which actually has improved the day-to-day operational experience of staff.

We also brought the accountancy function in-house during the first part of the year. Our previous provider had been taken over in late 2015 which caused immense difficulties in receiving timely information due to personnel changes and a noticeable decline in quality of service. The decision was taken to engage some part-time accountancy support within the BERA office which involved the employment of a qualified accountant one to two days per week to work closely with the Executive Director and the Finance and Administration Officer.

Audit Information

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

Auditors

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

By Order of the Trustees

Professor Gary McCulloch
Trustee

Date:

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

We have audited the financial statements of British Educational Research Association (the 'charitable company') for the year ended 31 December 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Use of our report

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

Alastair Duke
(Senior statutory auditor)
For and on behalf of PKF Littlejohn LLP
Statutory Auditor

1 Westferry Circus
Canary Wharf
London E14 4HD

Date:

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
Income from:					
Membership subscriptions		158,585	-	158,585	136,250
Investments	1	18,055	-	18,055	15,358
Charitable Activities	2	850,436	-	850,436	797,747
Other income	3	-	-	-	1,450
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		1,027,076	-	1,027,076	950,805
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
	4&5				
Raising funds		127,814	-	127,814	73,023
Charitable activities		720,200	-	720,200	836,676
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		848,014	-	848,014	909,699
		<hr/>	<hr/>	<hr/>	<hr/>
Net gain/(loss) on investments		60,223	-	60,223	75,186
		<hr/>	<hr/>	<hr/>	<hr/>
Net Movement in Funds	6	239,285	-	239,285	116,292
Reconciliation of Funds:					
Fund balances brought forward		£1,132,130	£22,031	£1,154,161	£1,037,869
		<hr/>	<hr/>	<hr/>	<hr/>
Balance at End of Year		£1,371,415	£22,031	£1,393,446	£1,154,161
		<hr/>	<hr/>	<hr/>	<hr/>

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

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

	Note	2017	2016
Fixed Assets			
Tangible fixed assets	8	42,323	66,819
Investments	9	616,151	555,927
Current Assets			
Debtors	10	238,558	221,890
Cash at bank and in hand		686,162	488,133
		<hr/>	<hr/>
		924,720	710,023
Creditors: amounts falling due within one year	11	(189,748)	(178,608)
		<hr/>	<hr/>
Net Current Assets		734,972	531,415
		<hr/>	<hr/>
Net Assets		£1,393,446	£1,154,161
		<hr/>	<hr/>
Funds	12		
Restricted funds		22,031	22,031
Unrestricted funds			
General		1,371,415	1,132,130
		<hr/>	<hr/>
		£1,393,446	£1,154,161
		<hr/>	<hr/>

Approved by the Board of Trustees on

2018 and signed on its behalf by

Professor Gary McCulloch
Trustee

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

	2017	2016
Cash flow from operating activities	187,643	(9,593)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(7,669)	(1,858)
Payments to acquire investments	(55,934)	(69,796)
Proceeds from sale of investments	55,934	50,248
Dividends and interest from investments	18,055	15,358
	<hr/>	<hr/>
Net cash flow provided by/(used in) investing activities	10,386	13,460
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	198,029	3,867
Cash and cash equivalents at start of year	488,133	484,266
	<hr/>	<hr/>
Cash and cash equivalents at end of year	686,162	£488,133
	<hr/>	<hr/>
Cash and cash equivalents consists of:		
Cash at bank and in hand	686,162	488,133
Short term deposits	-	-
	<hr/>	<hr/>
Cash and cash equivalents at end of year	£686,162	£488,133
	<hr/>	<hr/>
Net income/(expenditure) for the year	239,285	116,292
Dividends and interest from investments	(18,055)	(15,358)
Depreciation of tangible fixed assets	32,165	30,584
(Gains)/Losses on investments	(60,223)	(75,186)
(Increase)/decrease in debtors	(16,668)	(74,199)
Increase/(decrease) in creditors	11,139	8,274
	<hr/>	<hr/>
Net cash flow from operating activities	£187,643	£(9,593)
	<hr/>	<hr/>

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

General information and basis of preparation

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

Fund Accounting

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

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

Incoming Resources

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

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

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

Resources Expended and Basis of Allocation of Costs

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

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

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

Tangible Fixed Assets, Depreciation and Impairment

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

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

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

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

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

Investments

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

Debtors and creditors receivable / payable within one year

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

Taxation

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

Leases

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

1. Investment Income**2017****2016**

Bank interest and investment income

£18,055

£15,358

Investment income in both years relates to £ (2016 - £15,358) from unrestricted funds and £ (2016 - £ nil) from restricted funds.

2. Income from Charitable Activities

Publications and Royalties

567,696

517,990

Annual conference

271,846

279,410

Other income

10,894

347

£850,436

£797,747

All income from charitable activities in both years relates to unrestricted funds.

3. Other income

Sponsorship

£ -

£1,450

All other income from charitable activities in both years relates to unrestricted funds.

4. Expenditure**Depreciation****Direct costs****Support costs (see note 5)****Total 2017****Total 2016**

Raising funds

-

25,074

102,740

127,814

73,023

Charitable activities

32,165

366,153

321,882

720,200

836,676

£32,165

£391,227

£424,622

£848,014

£909,699

Expenditure in both years relates to £848,014 (2016 - £909,699) from unrestricted funds and £nil (2016 - £1,945) from restricted funds.

5. Support Costs

	Staff costs	Premises costs	Sundry costs	Total 2017	Total 2016
Raising funds	72,344	21,622	-	93,966	68,961
Charitable activities	217,030	64,866	13,666	295,562	206,882
Governance costs	-	-	35,094	35,094	16,248
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£289,374	£86,488	£48,760	£424,622	£292,091
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Governance costs:					
Audit fees				5,000	5,500
Accountancy				1,000	9,748
Other				29,094	1,000
				<hr/>	<hr/>
				£35,094	£16,248
				<hr/>	<hr/>

6. Net Incoming Resources

This is stated after charging:

Depreciation		£32,165	£ 30,584
Auditors' remuneration - audit		£ 5,000	£ 5,500
- other services		£ -	£ -
		<hr/>	<hr/>

7. Trustees and Contracted Personnel

Staff costs for 6 employees (2016 - 5) of £289,374 (2016 - £246,220) were recharged from the UCL Institute of Education and are included within the costs of generating funds. There was one employee earning a salary greater than £60,000 (2016 - one).

The total amount of employee benefits received by key management personnel during the year was £154,049 (2016 - £60,735). The Trust considers its key management personnel to comprise the Executive Director and the Events Manager (previously solely the Executive Director).

Fifteen trustees (2016 - fourteen) received a total of £6,794 (2016 - £7,103) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	2017	2016
Recharges from UCL Institute of Education	289,374	246,220
Agency and consultancy costs	-	18,179
	<hr/>	<hr/>
Total staff costs	£289,374	£264,395
	<hr/>	<hr/>
The average number of persons employed by the Company during the year was:		
Recharged employees	6	5
Consultant and agency staff	-	1
	<hr/>	<hr/>
Total	6	6
	<hr/>	<hr/>

8. Tangible Fixed Assets

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2017	127,104	127,104
Additions	7,669	7,669
	<hr/>	<hr/>
At 31 December 2017	134,773	134,773
	<hr/>	<hr/>
Accumulated Depreciation		
At 1 January 2017	60,285	60,285
Charge for year	32,165	32,165
	<hr/>	<hr/>
At 31 December 2017	92,450	92,450
	<hr/>	<hr/>
Net Book Value		
At 31 December 2017	£42,323	£42,323
	<hr/>	<hr/>
At 31 December 2016	£66,819	£66,819
	<hr/>	<hr/>

The Charitable Company had no capital commitments at 31 December 2017 (2016 - none).

9. Investments

	2017	2016
Balance brought forward	555,927	480,741
Additions	55,934	69,796
Sale proceeds	(55,934)	(50,248)
Realised gains	5,050	4,125
Unrealised gains/(losses)	55,174	71,061
	<hr/>	<hr/>
	£616,151	£555,927
	<hr/>	<hr/>
Investments at fair value include		
Equities	488,174	391,992
Fixed interest	42,792	97,376
Alternative investments	74,280	66,368
Cash within investment portfolio	10,905	191
	<hr/>	<hr/>
	£616,151	£555,927
	<hr/>	<hr/>

No individual investment is considered to be material.

10. Debtors	2017	2016
Trade debtors	-	11,346
Prepayments and accrued income	238,558	210,544
	<hr/>	<hr/>
	£238,558	£221,890
	<hr/>	<hr/>

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

Trade creditors	671	108,696
Accruals and deferred income	189,077	69,912
	<hr/>	<hr/>
	£189,748	£178,608
	<hr/>	<hr/>

Included within creditors is £20,619 (2016 - £21,740) of deferred income relating to membership subscriptions received in advance.

12. **Analysis of Total Funds**

	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,031	22,031
Unrestricted Funds	42,323	616,151	712,941	1,371,415
	<hr/>	<hr/>	<hr/>	<hr/>
	£42,323	£616,151	£734,972	£1,393,446
	<hr/>	<hr/>	<hr/>	<hr/>

13. **Related Party Transactions with Trustees and Connected Persons**

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

14. **Contingent Liabilities**

There were no contingent liabilities to disclose at 31 December 2017 (2016 - none).

15. Post Balance Sheet Event

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

16. Financial commitments

At 31 December 2017 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2017	2016
Not later than one year	£8,571	£8,571

17. Restricted and Unrestricted Funds

	Balances b/f	Incoming resources	Resources expended	Investment movements	As at 31 December 2017
Restricted					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	22,031	-	-	-	22,031
General Fund	1,132,160	1,027,076	(848,014)	60,223	1,371,415
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	£1,154,161	£1,027,076	£(848,014)	£60,223	£1,393,446
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>