

**BRITISH EDUCATIONAL RESEARCH ASSOCIATION**

**Registered Charity No. 1150237**

**Registered Company No. 08284220**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2018**

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**BRITISH EDUCATIONAL RESEARCH ASSOCIATION****TRUSTEES AND ADVISERS**

**Registered charity name** British Educational Research Association (BERA)

**Charity number** 1150237

**Company Registration** 08284220

**Trustees**

Gary McCulloch (President)  
Gerry Czerniawski  
Sara Hennessy  
Dominic Wyse  
Sean Hayes  
Ruth Boyask  
Richard Race  
Nicola Rollock  
Ken Jones  
Vivienne Baumfield  
Gabrielle Ivinson  
Mhairi Beaton  
Erica Joslyn  
John Leach  
Kevin Smith  
Megan Crawford (from 1st September 2018)  
Gary Beauchamp (from 1st September 2018)  
Ros McLellan (from 1st September 2018)  
Oliver Hooper (from 1st December 2018)  
Gemma Moss (until 10th September 2018)  
Lori Beckett (until 1st September 2018)

**Staff**

**Executive Director and Company Secretary** Nick Johnson  
Marie Blythe  
Sarah Fleming  
David Chatterjee  
Zita Dargužytė  
Ross Fulton

**Principal Address** 9-11 Endsleigh Gardens  
London WC1H 0EH

**Auditor** PKF Littlejohn LLP  
Chartered Accountants and Statutory Auditor  
1 Westferry Circus  
Canary Wharf  
London E14 4HD

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**BRITISH EDUCATIONAL RESEARCH ASSOCIATION**

**TRUSTEES AND ADVISERS**

**Bankers**

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

**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 2018. 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) 2018**

The following people served as members of Council in 2018:

- Gary McCulloch (President)
- Gerry Czerniawski
- Sara Hennessy
- Dominic Wyse
- Sean Hayes
- Ruth Boyask
- Richard Race
- Nicola Rollock
- Ken Jones
- Vivienne Baumfield
- Gabrielle Ivinson
- Mhairi Beaton
- Erica Joslyn
- John Leach
- Kevin Smith
- Megan Crawford (from 1<sup>st</sup> September 2018)
- Gary Beauchamp (from 1<sup>st</sup> September 2018)
- Ros McLellan (from 1<sup>st</sup> September 2018)
- Oliver Hooper (from 1<sup>st</sup> December 2018)
- Gemma Moss (until 10<sup>th</sup> September 2018)
- Lori Beckett (until 1<sup>st</sup> September 2018)

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 on several occasions and was then absorbed into the Articles of Association from January 2013.

**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 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 1-4 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 1<sup>st</sup> September. Elections for Council and individual posts take place in spring before the Annual General Meeting with the results taking effect from the 1<sup>st</sup> 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 1<sup>st</sup> 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.

### **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 2018, the Association has obtained significant contracted services from:

- ITD for provision of IT
- 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
- Native Media
- The UCL Institute of Education (staffing, HR support and advice and office space)
- PKF Littlejohn LLP (auditors)
- Mills and Reeve LLP (legal services)
- University of Northumberland (annual conference)

### Membership

The membership at the end of December 2018 totalled 2,356.

### 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 2018**

2018 was a further year of growth for BERA. Having reached over 2000 members in 2017, we consolidated this position further in 2018, our annual conference saw continued strong abstract submissions and attendance, 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.

2018 was a very busy year for BERA.

The revised, updated and expanded fourth edition (2018) of BERA's Ethical Guidelines for Educational Research was published in June. The new guidelines were much discussed on social media, and the webpage was by far the most visited page on [bera.ac.uk](http://bera.ac.uk) across the month after its publication. This was the culmination of a review and revision process that had begun in 2016. A set of illustrative case studies that augment the guidelines will be published in 2019.

In the putting together of this version of the guidelines, BERA would like to acknowledge the contribution of the original review group of Anna Mountford-Zimdars, Rachel Brooks, Alison Fox and David Lundie. We also acknowledge the efforts of the working group that developed the draft – Sara Hennessy, Ruth Boyask, Alison Fox, David Lundie, Marilyn Leask and Lesley Saunders, assisted by Jodie Pennacchia. Thanks also to those who advised and worked on the development of the final guidelines – Alis Oancea, Pat Sikes, Gary McCulloch and Ross Fulton, as well as all members of BERA Council.

BERA continued to be 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.

As a follow up to this, BERA Council commissioned an expert panel to examine the available evidence on the efficacy of the government's proposed reception baseline assessment. The panel's final report was published in July 2018 and received considerable attention. It was featured in the TES and Nursery World, with national media including the Daily Mail also showing interest. The National Education Union, with whom BERA partnered on press and publicity, has printed 55,000 copies of the summary report and sent it out to all English primary schools. Thanks go to members of the panel for their work – Harvey Goldstein, Gemma Moss, Pamela Sammons, Gwen Sinnott and Gordon Stobart.

In 2017, we had commissioned a piece of research (after competitive tender) on "Close-to-Practice Research". Working closely with a BERA steering group, the research team undertook 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 resulting research report was published in November alongside a statement by BERA setting out our aspirations for good quality close to practice research.

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. The new editorial team for BERJ began work in January 2018. BJET is currently ranked at 23 out of 239 (Education and Educational Research) journals worldwide, and third amongst generic educational technology journals. 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 previous editorial team. The new editorial team was appointed in June 2018 after a competitive selection process



**Activities and Performance in 2018 (continued)**

that indicated an encouraging level of interest in research in Curriculum Theory and recognition of the quality of BERA's journals.

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 put out a tender for the publication of all our journals with the aim of aligning existing arrangements. This process saw a good response from the publishing community and by the end of the year, BERA had identified a final shortlist with a recommendation to Council for approval.

The BERA Blog continues to make a valuable contribution to the dissemination of the work of BERA members. Unique page views (UPVs) of the Blog were 64.3% higher between July 2017 and July 2018 relative to the same period a year previous (71,920 vs 43,778). In that most recent year it reached an audience in 179 of the 239 countries/territories reported on by Google Analytics; 67.7 per cent of that audience was UK-based (as opposed to 70.6 per cent for the bera.ac.uk site as a whole), indicating significant international reach. A series of edited collections of published BERA Blogs – entitled BERA Bites – was launched during the autumn. These downloadable PDF publications, composed of between 8 and 12 articles published across the lifespan of the Blog, are intended primarily as teaching resources, and include questions for discussion after each article.

Our range of awards for researchers at different stages of their careers continues to expand, as can be seen on our website. In 2018, 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.

As part of an overall membership strategy to increase practitioner membership to BERA, BERA has introduced a new teacher rate for 2019 and we move into the second year of a three-year agreement with the CCT Chartered Teaching Programme. The British Curriculum Forum Steering group continues to plan activities as part of its strategy to attract more practitioners to both BCF and BERA. It is worth noting here that the BCF received 53 applications for the BCF Curriculum Investigation Grant which hopefully is a useful indication of the extent to which the BCF is making its presence felt with practitioners.

In 2018, we oversaw the successful transition of the Post Graduate Forum to the newly established Early Careers Researcher Network and welcome the level of activity that this SIG is generating. It also recognises the importance this SIG can play strategically in terms of increasing membership numbers and engagement. This group now organised an annual symposia series as well as workshops and other events. An 'Event Grant Scheme' was introduced that provides funding for PGRs and ECRs winners of the scheme to travel to non-BERA conferences and events. We have also agreed to launch in 2019 a Doctoral Fellowship Award. Our annual conference was held in Newcastle at Northumbria University and while delegate numbers were down slightly, the number of abstracts was at the same level. We were able to award a record number of bursaries, including the following: 5 International; 1 International collaboration; 2 Refugee; 31 Student; 21 Teacher/Practitioner; and 9 of our new access bursaries.

There are a variety of ways in which BERA has engaged in building research capacity over the year. We supported the work of an ever-growing number of 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.

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.



**Activities and Performance in 2018 (continued)**

We also organised a special conference in partnership with the Welsh Government which took place in, Cardiff, in November. This conference, on the future of educational research in Wales, had taken a year to organise through substantial financial support from the Welsh Government and a large amount of planning on the part of BERA. It was already an outstanding success in that it was full of over 170 delegates, within a day of it being advertised. The conference set out to provide a showcase of educational research under way in Wales. It also set out high expectations in quality and quantity for educational research in Wales and promoted a vision of research-informed teaching in drive school improvement.

**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 and we continue to be cautious with our reserves. Council, in consultation with the Finance and Operations committee will review this situation in 2019 with a view to designating some of those reserves. The reserves policy continues to be to hold around one years' operating costs in reserve. This will protect BERA against any dramatic fall 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.

In recent years we have planned to manage our financial affairs within the context of balanced budgets; however, as we currently do not need to generate an in-year surplus, this puts us in an advantageous position in comparison to other similar organisations. Therefore, Council has agreed to set a deficit budget for the next two or three years, starting with the 2019 budget, so that our reserves do not continue to significantly outgrow our turnover.

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.

BERA has continued to be an organisation that spends relatively little on administration. 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 and during 2017 and into 2018 we created new roles in the BERA office, which have been essential to meet the additional demands of an expanding membership base, a growing the volume of events and projects being delivered and to effectively meet the requirements associated with our strong publication portfolio. The Finance and Operations Committee continues to review a range of staffing options, with a desire to be ahead of the curve in terms of having the right staff in place, doing the right jobs to ensure the on-going success of the Association.

In 2018, BERA continued to receive core services from the UCL Institute of Education. This is now two core functions - HR and office space. We are looking to initiate a new agreement for the medium-term to bring stability and clarity to this relationship.

**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

A handwritten signature in black ink, appearing to read 'Gary McCulloch', with a stylized flourish at the end.

**Professor Gary McCulloch**  
Trustee

21 August

2019



**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 2018 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 2018 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**

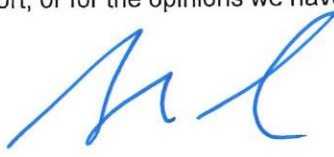
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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](http://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

6 September 2019

## BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
Year ended 31 December 2018

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
<b>Income from:</b>					
Membership subscriptions		174,819	-	174,819	158,585
Investments	1	19,749	-	19,749	18,055
Charitable Activities	2	827,563	23,748	851,311	850,436
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Income</b>		1,022,131	23,748	1,045,879	1,027,076
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Expenditure on:</b>					
	3&4				
Raising funds		153,146	-	153,146	127,814
Charitable activities		704,745	22,079	726,824	720,200
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Expenditure</b>		857,891	22,079	879,970	848,014
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net gain/(loss) on investments		(48,186)	-	(48,186)	60,223
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Movement in Funds</b>	5	116,054	1,669	117,723	239,285
<b>Reconciliation of Funds:</b>					
Fund balances brought forward		£1,371,415	£22,031	£1,393,446	£1,154,161
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Balance at End of Year</b>		£1,487,469	£23,700	£1,511,169	£1,393,446
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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.

**BRITISH EDUCATIONAL RESEARCH ASSOCIATION**  
Registered Company No. 08284220

**BALANCE SHEET**  
At 31 December 2018

	Note	2018	2017
<b>Fixed Assets</b>			
Tangible fixed assets	7	47,884	42,323
Investments	8	570,784	616,151
<b>Current Assets</b>			
Debtors	9	265,398	238,558
Cash at bank and in hand		856,457	686,162
		<u>1,121,855</u>	<u>924,720</u>
<b>Creditors:</b> amounts falling due within one year	10	(229,354)	(189,748)
		<u>892,501</u>	<u>734,972</u>
<b>Net Current Assets</b>			
		<u>£1,511,169</u>	<u>£1,393,446</u>
<b>Net Assets</b>			
		<u>£1,511,169</u>	<u>£1,393,446</u>
<b>Funds</b>	11		
<b>Restricted funds</b>		23,700	22,031
<b>Unrestricted funds</b>			
General		1,487,469	1,371,415
		<u>£1,511,169</u>	<u>£1,393,446</u>

Approved by the Board of Trustees on *12 August* 2019 and signed on its behalf by

*Gary McCulloch*

**Professor Gary McCulloch**  
Trustee

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



## BRITISH EDUCATIONAL RESEARCH ASSOCIATION

STATEMENT OF CASH FLOWS  
Year ended 31 December 2018

	2018	2017
<b>Cash flow from operating activities</b>	193,009	187,643
<b>Cash flow from investing activities</b>		
Payments to acquire tangible fixed assets	(39,644)	(7,669)
Payments to acquire investments	(36,853)	(55,934)
Proceeds from sale of investments	34,034	55,934
Dividends and interest from investments	19,749	18,055
<b>Net cash flow provided by/(used in) investing activities</b>	(22,714)	10,386
<b>Change in cash and cash equivalents in the year</b>	170,295	198,029
<b>Cash and cash equivalents at start of year</b>	686,162	488,133
<b>Cash and cash equivalents at end of year</b>	856,457	£686,162
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	856,457	686,162
Short term deposits	-	-
<b>Cash and cash equivalents at end of year</b>	£856,457	£686,162
<b>Net income/(expenditure) for the year</b>	117,723	239,285
Dividends and interest from investments	(19,749)	(18,055)
Depreciation of tangible fixed assets	34,083	32,165
(Gains)/Losses on investments	48,186	(60,223)
(Increase)/decrease in debtors	(26,840)	(16,668)
Increase/(decrease) in creditors	39,606	11,139
<b>Net cash flow from operating activities</b>	£193,009	£187,643

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**

	2018	2017
Bank interest and investment income	£19,749	£18,055

Investment income in both years relates to £19,749 (2017 - £18,055) from unrestricted funds.

**2. Income from Charitable Activities**

	2018	2017
Publications and Royalties	583,002	567,696
Annual conference	224,914	271,846
Grants	23,748	-
Other income	19,647	10,894
	<u>£851,311</u>	<u>£850,436</u>

Income from charitable activities consists of £827,563 (2017 - £850,436) relating to unrestricted funds and £23,748 (2017 - £nil) to restricted funds.

**3. Expenditure**

	Depreciation	Direct costs	Support costs (see note 4)	Total 2018	Total 2017
Raising funds	-	23,474	129,672	153,146	127,814
Charitable activities	34,083	303,725	389,016	726,824	720,200
	<u>£34,083</u>	<u>£327,199</u>	<u>£518,688</u>	<u>£879,970</u>	<u>£848,014</u>

Expenditure relates to £857,891 (2017 - £848,014) from unrestricted funds and £22,079 (2017 - £Nil) from restricted funds.

**4. Support Costs**

	Staff costs	Premises costs	Governance costs	Total 2018	Total 2017
Raising funds	82,137	34,449	13,086	129,672	102,740
Charitable activities	246,412	103,346	39,258	389,016	321,882
	<u>£328,549</u>	<u>£137,795</u>	<u>£52,344</u>	<u>£518,688</u>	<u>£424,622</u>
Governance costs:					
Audit fees				5,500	5,000
Accountancy				13,119	1,000
Other				33,725	29,094
				<u>£52,344</u>	<u>£35,094</u>

**5. Net Incoming Resources**

This is stated after charging:

Depreciation	£34,083	£ 32,165
Auditors' remuneration - audit	£5,500	£ 5,000

**6. Trustees and Contracted Personnel**

Staff costs for 6 employees (2017 - 6) of £298,565 (2017 - £289,374) 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 (2017 - one).

The total amount of employee benefits received by key management personnel during the year was £131,264 (2017 - £154,049). The Trust considers its key management personnel to compromise the Executive Director and the Events Manager.

Fourteen trustees (2017 - fifteen) received a total of £12,135 (2017 - £6,794) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	2018	2017
Recharges from UCL Institute of Education	298,585	289,374
Agency and consultancy costs	29,964	-
	<u>£328,549</u>	<u>£289,374</u>

The average number of persons employed by the Company during the year was:

Recharged employees	6	6
Consultant and agency staff	1	-
	<u>7</u>	<u>6</u>



**7. Tangible Fixed Assets**

	<b>Furniture, office and technical equipment</b>	<b>Total</b>
<b>Cost</b>		
At 1 January 2018	134,773	134,773
Additions	39,644	39,644
	<hr/>	<hr/>
At 31 December 2018	174,417	174,417
	<hr/>	<hr/>
<b>Accumulated Depreciation</b>		
At 1 January 2018	92,450	92,450
Charge for year	34,083	34,083
	<hr/>	<hr/>
At 31 December 2018	126,533	126,533
	<hr/>	<hr/>
<b>Net Book Value</b>		
At 31 December 2018	£47,884	£47,884
	<hr/>	<hr/>
At 31 December 2017	£42,323	£42,323
	<hr/>	<hr/>

The Charitable Company had no capital commitments at 31 December 2018 (2017 - none).

**8. Investments**

	<b>2018</b>	<b>2017</b>
Balance brought forward	616,151	555,927
Additions	36,853	55,934
Sale proceeds	(34,034)	(55,934)
Realised gains	(424)	5,050
Unrealised gains/(losses)	(47,762)	55,174
	<hr/>	<hr/>
	£570,784	£616,151
	<hr/>	<hr/>
Investments at fair value include		
Equities	415,657	488,174
Fixed interest	96,404	42,792
Alternative investments	54,041	74,280
Cash within investment portfolio	4,682	10,905
	<hr/>	<hr/>
	£570,784	£616,151
	<hr/>	<hr/>

No individual investment is considered to be material.

9. Debtors	2018	2017
Prepayments and accrued income	260,114	238,558
Taxation and social security	5,284	-
	<u>£265,398</u>	<u>£238,558</u>

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

Trade creditors	39,245	671
Accruals and deferred income	190,109	189,077
	<u>£229,354</u>	<u>£189,748</u>

Included within creditors is £15,145 (2017 - £20,619) of deferred income relating to membership subscriptions received in advance.

## 11. Analysis of Total Funds

As at 31 December 2018	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	23,700	23,700
Unrestricted Funds	47,884	570,784	868,801	1,487,469
	<u>£47,884</u>	<u>£570,784</u>	<u>£892,501</u>	<u>£1,511,169</u>
As at 31 December 2017	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
	<u>£42,323</u>	<u>£616,151</u>	<u>£734,972</u>	<u>£1,393,446</u>

## 12. Related Party Transactions with Trustees and Connected Persons

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

## 13. Contingent Liabilities

There were no contingent liabilities to disclose at 31 December 2018 (2017 - none).

## 14. Post Balance Sheet Event

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

**15. Financial commitments**

At 31 December 2018 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2018	2017
Not later than one year	£9,061	£8,571

**16. Restricted and Unrestricted Funds**

	As at 1 January 2018	Incoming resources	Resources expended	Investment movements	As at 31 December 2018
<b>Restricted</b>					
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	19,457	-	-	-	19,457
Welsh Government	-	23,748	22,079	-	1,669
Total	22,031	23,748	(22,079)	-	23,700
General Fund	1,371,415	1,022,131	(857,891)	(48,186)	1,487,469
Total Funds	£1,393,446	£1,045,879	£(879,970)	£(48,186)	£1,511,169

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