Charity registration number: 268989

British Educational Leadership Management and Administration Society

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Draft

British Educational Leadership Management and Administration Society

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British Educational Leadership Management and Administration Society

Trustees' Report for the year ended 31 December 2024

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

Charity Registration Number:	268989
Trustees:	P Armstrong T Bush F Creaby C Donnelly A Gardner-McTaggart J E Hetherington B Kelly D M S Mifsud (resigned 12 July 2024) B M Moreno L Oberholzer D E Outhwaite K Richardson S Shah V Showunmi M Tian (appointed 18 October 2024)
Chair:	D E Outhwaite
President and Vice-Presidents:	Professor T Bush - President Professor R Glatter - Immediate Past President
Principal Office:	Spaces Acero 1 Concourse Way Sheffield South Yorkshire S1 2BJ
Auditor:	Hawsons Chartered Accountants Statutory Auditors Pegasus House 463a Glossop Road Sheffield S10 2QD

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Trustees' Report for the year ended 31 December 2024 (continued)

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2024.

Structure, Governance and Management

British Educational Leadership Management and Administration Society Limited ("BELMAS" or "The Charity") is registered as a charity.

Organisational structure

The charity is a Charitable Incorporated Organisation and its objects, powers and constitutional matters are set out in the Memorandum and Articles of Association.

Recruitment and appointment of new trustees

If a trustee resigns, an election will take place at the earliest convenience to appoint a replacement. Members of the society are entitled to vote.

Organisational structure

The Society is a registered charity, number 268989, incorporated in the UK and is constituted under a Memorandum of Association dated 26th October 1973 and Articles of Association revised on 19th September 1998. The charity converted to a CIO on 18 January 2024. The Trustees of the society consist of the following:

The Chair

Internal Vice-Chair of committees

Up to four co-opted trustees

The Charity is governed by the executive Board which comprises the trustees and up to four co-opted trustee members. The Board meets at least three times in every calendar year. Elected trustee members serve a term of three years' service, and can serve a maximum of 2 terms. The trustees of the society, as listed above, are elected annually.

The chair and vice-chairs, comprising the trustees of the society, supervise the day-to-day activities of the organisation and reports to the board.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Structure, Governance and Management continued

Use of Volunteers

All trustees are volunteers and give their time and expertise to the Society without recompense. Travel and subsistence expense are reimbursed where necessarily incurred. Other volunteers include research interest group leaders and those who facilitate BELMAS activities.

Staffing

Executive Officer, Membership Engagement Manager (Deputy Executive Officer), Finance & HR Officer and Membership Engagement Administrator.

Financial instruments

Objectives and policies

The Charity's activities expose it to some financial risk governed by the charity's policies approved by the board of trustees. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities encompass some exposure to the financial risks of change in foreign currency exchange rates and interest rates. These transactions are minimal and the use of derivatives is not deemed necessary.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The Charity has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operation and future developments the Charity monitors the level of reserves throughout the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and errors.

The trustees have considered the risks to which the charity is exposed and have put in place procedures for managing these risks.

The trustees consider the major financial risks to be the reduction in revenue from royalties in respect of the charity's journals - Educational Management Administration and Leadership and Management in Education. The journals are published through SAGE Publications Ltd who provide annual reports on revenue performance and forecast trends in addition to close working relationships throughout the year. The trustees review and monitor income and expenditure at every board meeting and determine strategy accordingly.

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Objectives leading into 2024 and Challenges Ahead
The board's primary goal for 2024 was to sustain and enhance BELMAS' growth while fulfilling its charitable objectives. The December 2023 Strategic Away Day provided a platform to evaluate the mission, vision, and values against year one outcomes and year two objectives. Notably, the conversion of the organisation to a Charitable Incorporated Organisation (CIO) was completed in January 2024. A key focus was on ensuring the annual conference was a financially viable and beneficial event, while prioritising member benefits through core charitable activities.

Membership Survey 2024
Following the 2023 membership survey, the Trustee Board agreed to a three-year cycle for the membership survey to align with strategic goals and to allow adequate time to receive and analyse member feedback.

Operational Employee Restructure
In September 2024, BELMAS reduced its staff capacity following the resignation of the Executive Officer. To address this, the Board implemented an interim restructure for six months which involved, promoting the Finance & Human Resources Officer to Interim Executive Officer, increasing her hours from 0.5 to 0.7 and the Membership Engagement Administrator to Interim Membership and Events Coordinator, increasing her hours from 0.4 to 0.8. The Membership Engagement Manager (Deputy Executive Officer) remained full-time with her job title changed to the Membership Engagement Manager.

Accreditations and Memberships
BELMAS invested £188 to continue its membership with the National Council for Voluntary Organisations (NCVO), which provides governance assistance and access to online e-learning modules. We also maintained our membership with the Academy of Social Sciences at a cost of £333, and the Executive Officer or Chair attends bi-monthly conferences and CEO group meetings. We also renewed our Living Wage Employer status for £60 and continued its accreditation as a "Disability Confident: Committed" organisation.

Ongoing Development of the 2023-2026 Strategic Plan
At the December 2023 Strategic Away Day, outstanding KPIs were consolidated into two broader objectives:

(1) To increase UK and international membership by 25% against 2022 numbers.

(2) To ensure BELMAS' long-term sustainability and good governance as a charity and membership organisation.

Through the KPI Dashboard, BELMAS achieved 50% of its objectives. These were reevaluated in January 2025, with some objectives considered not to be relevant to the organisation, others were postponed to 2025.

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Strategic Objective 1: Increase Both Uk And International Membership By 25% Against 2022 Numbers

Membership Numbers

- In 2023, BELMAS recorded a 15.63% increase in membership compared to 2022, reaching 392 members.
- In 2024, there was a slight decrease of 1.5% compared to 2023, totalling 386 members.

Overall, this represents a 13.86% increase, over half of the targeted 25% increase by the end of the 2026-2029 strategic plan.

Equity, Diversity, and Inclusion (EDI)

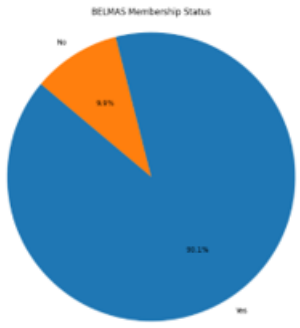
- The EDI committee conducted a questionnaire with all current members, which is mandatory for new members. A minimum of 25% member participation is required in the initial phase to accurately understand member demographics.
- A "Member Hardship Policy" was established to support the long-term retention of members facing difficult circumstances.
- An EDI strategy was finalised and approved by the Board in early 2025.

Research Interest Groups

- By November 2024, 13 successful RIG meetings/events were hosted from six different RIGs, including joint and individual conference events.
- Regular communication with Convenors and updates to the RIG Handbook to include an EDI focus.
- Two RIG Convenor meetings were held in April and October 2024, discussing new processes, tracking activity, feedback, blog posts, conference slots, and plans for 2025.

Below is the overall feedback received from the RIG events of 2024:

BELMAS members attending events:



NO = 9.9% | YES = 90.1%

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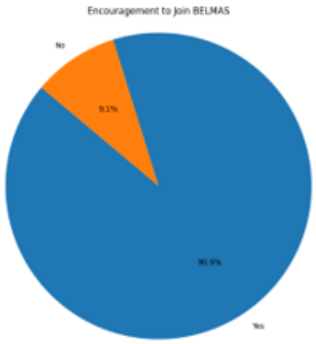
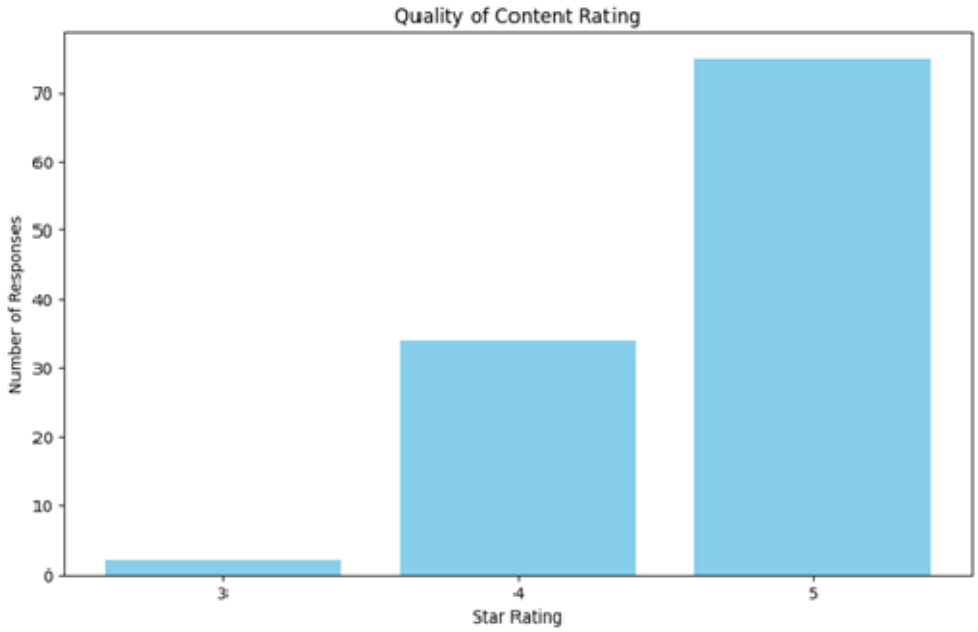
If you are not a BELMAS member, would this event encourage you to join?

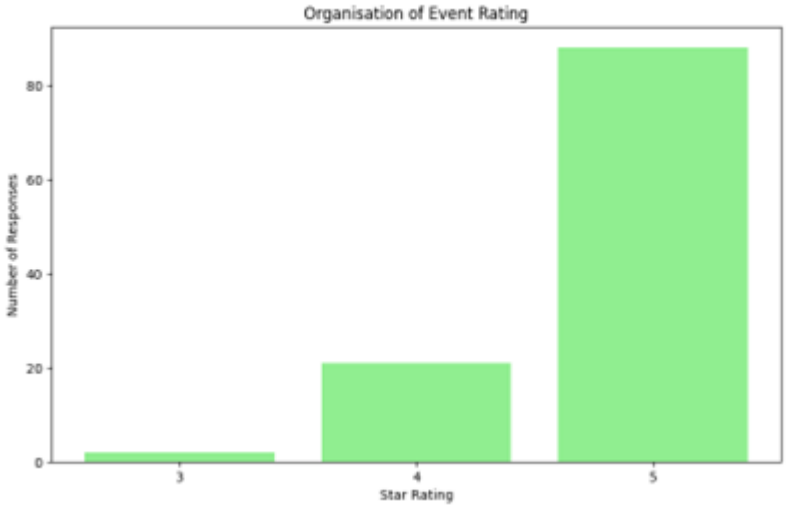


NO = 9.1% | YES = 90.9%

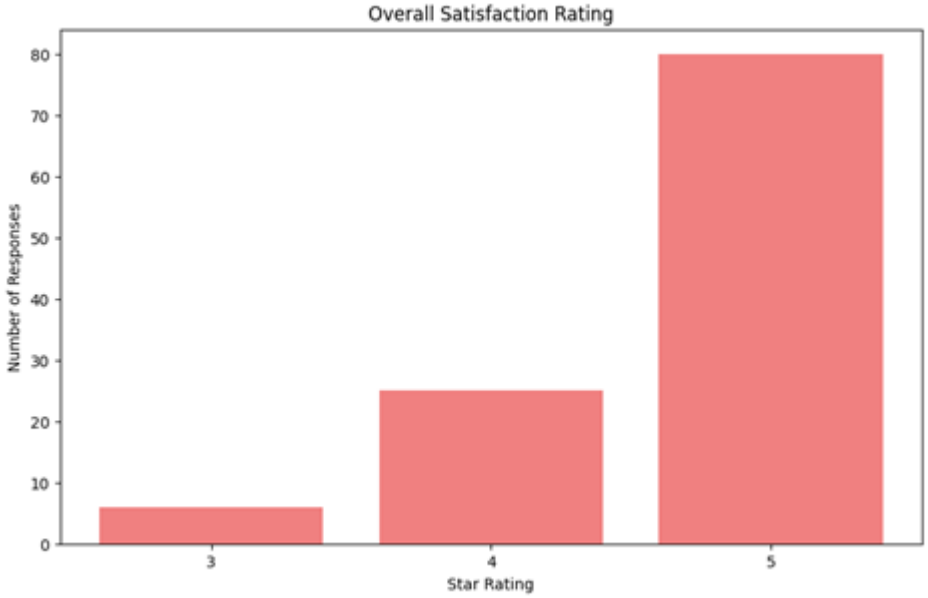
Rating the quality of the content of the events:



Rating how organised the event was:



Rating the overall satisfaction of the event:



Qualitative Feedback

- *"Very informative session. Clear and straight to the point."*
- *"This was a very informative and engaging session. It was great to have rich insights of this nature."*
- *"The RIG was very inspirational."*
- *"Well done to all."*
- *"This was a professional and well-organised presentation."*
- *"This presentation was sufficient to address the needs of anyone interested in submitting an abstract. Well done to the presenters and organisers."*

We have five inactive RIGs. The Chair of BELMAS continues to have conversations with potential Convenors.

Early Career Research (ECR) Month

2024 continued its annual October "ECR Month" to support early career researchers in Educational Leadership, Management, and Administration. Across the month, there were 60 registrations. Below is a breakdown of actual attendance for each event:

'Keeping the Faith: Researching Educational Values and the Juggle of Completing a Doctorate Alongside Family Life', online event with Dr Beth Holmes	11 attendees
"Submitting your Abstract for BELMAS Conference" online event with Dr Deb Outhwaite and Kelly Ruston	27 attendees

#Lunchtime Sessions

The #LunchtimeSessions are an online platform for members to share their research or work within Educational Leadership, Management, and Administration with the BELMAS community as a free event during short work-time breaks. Throughout 2024, there were two such events:

(1) Are We Allowing Our Introverts to Become Leaders?

(2) The Challenge of Developing Transformative School Leaders: Sharing Perspectives and Activities for Promoting Critical Introspection in Leader Candidates

We received 83 registrations for these events, with actual attendance being 31.

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Awards, Bursaries and Grants
The Awards, Bursaries, and Grants (ABG) Committee reviewed funding and processes, agreeing to spend £20,500 on its Awards, Bursaries, and Grants for 2024. The prestigious “Distinguished Service Award” was presented to Dr Marianne Coleman and Prof. Steve Courtney at the BELMAS Annual Conference and Awards in Glasgow. Other awards included EMAL Best Paper, EMAL ECR Best Paper, MiE Board Choice, Doctoral Thesis winner and runners-up, Best Blog, Best Conference Paper, and Best ECR Conference Paper winner and runner-up.

Elections and Democracy
In 2024, five candidates stood for one role, with 12.2% of the membership voting in the elections.

Social Media and Communications
Due to X's decision to revoke our access to Analytics and the ongoing revamp of our communications project, we currently lack analytics data. This has significantly impacted our ability to track and measure our social media performance effectively. Additionally, we conducted a comprehensive analysis of our communications, which led to the creation of a new reporting approach and template.

We will resume recording statistics from our social media platforms from January 2025, utilising the new reporting template and considering the recent changes to the platforms we use after discontinuing our use of X.

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Strategic objective 2: assure BELMAS long-term sustainability & good governance as a charity and membership organisation.

BELMAS Conference

The 2024 annual conference was held in Glasgow for the second consecutive year, promoting BELMAS across the UK. There was a 31% increase in tickets sold compared to the previous year. Financially, there was a 46% increase in surplus against 2023, resulting in a £12,500 surplus. This can be attributed to:

- Accurate monthly budgeting and monitoring through the Conference & Events Committee, and regular reporting to the Board of Trustees.
- Removal of the cost of an events management partner and managing in-house.
- Removal of large staging and other production costs.
- Reduction in plastic badge printing with environmental sustainability as a priority.
- Removal of the financial burden of including accommodation costs as a result of becoming VAT registered.

Actions Taken Based on Member Feedback

You Said	We Did
There should be Bursaries to support members to attend the BELMAS Annual Conference.	Launched a "Conference Support Fund Bursary" up to £300 each, with 20 available, for students, members from developing countries, independent researchers, teachers & practitioners, full-time parents & carers, unemployed, retired, and people with registered disabilities.
"Good value for money" would be represented by tickets priced between £250-£400 depending on what was included.	Earlybird tickets start at £350 for student members, retired members, or members from developing countries.
Free membership should be included in the price of tickets.	Introduced an initiative where non-members who purchase increased tickets receive one-year free BELMAS membership if they opt-in.
BELMAS normally provides all lunches and evening meals within the price. This changed for 2023, and while we didn't expect an evening meal, we did expect lunch on arrival.	Included a Friday welcome lunch on arrival, Friday evening BBQ, Saturday lunch, Saturday Gala dinner, Sunday departure lunch, and regular refreshment breaks throughout.
There should be more networking opportunities, particularly for new members and those at their first BELMAS conference, removing the "clique".	Introduced a "new to BELMAS Conference meet and greet" with the BELMAS Trustees on arrival for new members or first/second-time attendees.
There should be different types of 'conferencing' and Poster Presentations should hold the same visibility and respect as other presentations.	Provided space for 'Poster Lightning Presentations' and positioned posters in the breakout area with the highest footfall.
The conference needs to be more agile or deal with the issue of presenters dropping out and leaving just one person presenting during a session.	Changed submission dates for abstracts to November, with Earlybird ticket deadlines by 1st March 2024, ensuring accurate conference programming and reducing last-minute dropouts.
More should be done to hold the BELMAS Annual Conference online.	Streamlined all keynotes LIVE and FREE to BELMAS members.
BELMAS should hold its conference in a central location with good links.	Committed to search for venues in Cardiff for 2026, recognising the need for good value for money and accessibility.

Development of Finance & Risk Committee

The Finance & Risk Committee convenes at least two weeks prior to each board meeting to thoroughly review the management accounts and evaluate the risks facing the organisation. These findings are subsequently reported to the wider Board. This process has facilitated enhanced scrutiny and support for the organisation's management concerning risk and finance, addressing challenges identified in 2022.

International Conferences and Engagements

New procedures have been implemented to ensure that all international travel aligns with the charitable objectives of BELMAS. Consequently, BELMAS has increased its outputs from international visits while reducing expenditure from £17,250 in 2022, to £12,469 in 2023, and £11,811 in 2024.

In 2024, BELMAS participated in the following conferences:

Conference	Location and Date	Attendee	Outcomes
Advance HE Conference	Liverpool, UK – March 2024	Ryan Beasley	- **Academic Wheel of Privilege**: Developed a toolkit for self-assessing privileges to understand and address barriers in academia. - **Inclusive Leadership and EDI Strategy**: Formulated an EDI strategy focusing on inclusive leadership and member engagement. - **Conference Accessibility**: Provided recommendations for improving accessibility at future conferences, including venue scoring and accommodations. - **Anti-Racism Initiatives**: Addressed institutional racism and implemented anti-racism training at senior levels.
AERA Conference	Philadelphia, USA – April 2024	Dr Deb Outhwaite	1. Increased membership and attendance at the 2024 conference in Glasgow, although tracking mechanisms are currently lacking. 2. Enhanced engagement with BELMAS activities. 3. Planned BELMAS/AERA symposium at the 2025 AERA conference.
ECER and CCEAM Conference	Cyprus – August 2024	Dr Deb Outhwaite	1. Discussed future directions for CCEAM, including development areas and new leadership elections. 2. Successful engagement at the BELMAS stand, leading to new memberships and collaborations. 3. Effective networking with WERA and other international colleagues, fostering future collaborations and events. 4. High-quality presentations and meetings, with plans for future attendance and representation at upcoming conferences.

Conference	Location and Date	Attendee	Outcomes
NZEALS Conference	Christchurch, New Zealand – September 2024	Dr Bernardita Moreno	1. The conference featured keynotes, breakout sessions, and professional development workshops, fostering inclusive interactions among educational leaders. 2. Discussed potential collaboration with BELMAS, including a Memorandum of Understanding (MOU) facilitated by Ann Briggs. 3. Effective networking with international delegates, emphasizing interest in BELMAS online events, RIG activities, and journals. 4. Plans for a Zoom meeting to initiate collaboration, led by Ann Briggs, with gratitude expressed for BELMAS sponsorship.
BERA/WERA Conference	Manchester, UK – September 2024	Dr Deb Outhwaite	1. Significant increase in attendance, with 1,950 delegates, enhancing engagement at the BELMAS stand. 2. Effective sponsorship and visibility, gaining interest in BELMAS membership. 3. Valuable networking opportunities at various events, including the BERA ECR Network and Educational Leadership SIG Networking Meeting. 4. Successful symposium and future planning for collaboration at the next conference at the University of Sussex.
ISLDN and UCEA Conference	Los Angeles, USA – November 2024	Dr Deb Outhwaite	1. BELMAS co-founded the International School Leadership Development Network (ISLDN) with UCEA in 2008. This significant international research group is highlighted on its dedicated website, accessible via our website: ISLDN. 2. The ISLDN is a vital component of BELMAS's international initiatives, formalised through a MoU with UCEA. Consequently, the BELMAS Chair (or a delegated Trustee) attends the UCEA conference to participate in presentations and papers on behalf of BELMAS. 3. The BELMAS Chair is a member of the ISLDN steering group, which convenes two weeks prior to each termly ISLDN meeting. The Chair (or a delegated Trustee) attends six ISLDN meetings annually and ensures the inclusion of an ISLDN pathway, typically featuring a symposium, at the annual BELMAS conference. UCEA and ISLDN collectively bring numerous colleagues from the United States and Australia to the BELMAS conference each year.

Conversion to a Charitable Incorporated Organisation (CIO)
The most significant achievement of 2023 was the conversion to a CIO. The Constitution and By-Laws were approved by the Board of Trustees on 12th May 2023. Legal support from Shakespeare Martineau facilitated the conversion throughout 2024, which was approved by the Charity Commission on 8th January 2024, adopting the new Constitution and By-Laws.

New Sub-Committees
Following the approval of the new constitution as part of the CIO conversion, all new sub-committees of the Trustees Board are active, each holding the following minimum number of meetings in the calendar year:

- Appointments & Remuneration Committee (A&RC): 1
- Awards, Bursaries & Grants Committee (ABG): 4
- Conference & Events Committee (C&EC): 4
- EDI Committee (EDIC): 4
- Finance & Risk Committee (F&RC): 5

Induction and Training for Trustees
All new Trustees undergo an induction session with the Executive Officer and Chair of the Board, focusing on the CC3 document, Constitution, and the charity's challenges and opportunities. Additionally, they are required to complete a Skills Audit and Conflict of Interest Register.

Financial Position
In 2024, BELMAS demonstrated significant financial progress, attributed to several key factors: the success of its journals, the restoration of the annual conference to a breakeven model, a comprehensive review of financial governance and control in accordance with CC8 (internal financial controls for charities), and increased investment income from bank interest.

These initiatives resulted in a total income of £345,732 (2023: £338,899) and expenditure of £313,554 (2023: £304,201), culminating in net incoming resources of £32,178 (2023: £34,698).

Despite an increase in expenditure by £9,353 between 2023 and 2024, there has been a notable enhancement in the measurable impact against the charity’s objectives. This overall financial turnaround underscores the diligent efforts of the BELMAS Board to secure the charity's sustainability for the future.

Going Concern
All risks, including long-term financial sustainability risks to BELMAS, are recorded in the new Risk Register, which is regularly scrutinised by the Finance & Risk Committee and reviewed at every other Trustee Board meeting (at least twice per year).

Reserves Policy
BELMAS has adopted a new Reserves Policy in line with the sector on the basis of 12 months operating costs. This provides enough resource and time for the Trustees to plan in event of a financial crisis, and to honour any contracts. The council monitors financial performance throughout the year and adjusts the society’s development plans accordingly to ensure that reserves are maintained at agreed levels. This policy is reviewed by the Board annually.

Publications
Publications continue to be BELMAS's largest contribution in terms of funding and resources. Although the risk related to print journals is less than previously envisioned, the Trustee Board recognises that journals remain a high-risk area as the main and almost sole source of income. BELMAS works closely with the publisher and editorial boards to monitor journal performance, remain abreast of developments across the field, and has begun forward planning for the negotiation of the future publishing contract beyond 2026 and future development of our publication portfolio.

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Conference
While the annual conference has seen significant financial turnaround, the Trustee Board maintains that it remains a significant risk until proven sustainable. The Conference & Events Committee continues to monitor budgets and event management accordingly and will reassess at the end of 2024.

Change Management and Sustainability
The organisation has undergone considerable change and success, which may cause 'blindness' to further risks. The Board has agreed to fund an organisation-wide external risk audit relating to finance, governance, reputation, and sustainability in 2026, the final year of the current SAGE publishing contract.

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor
A resolution for the re-appointment of Hawsons Chartered Accountants as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....
D E Outhwaite
Trustee

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British Educational Leadership Management and Administration Society

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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British Educational Leadership Management and Administration Society

Independent Auditor's Report to the Members of British Educational Leadership Management and Administration Society

Opinion

We have audited the financial statements of British Educational Leadership Management and Administration Society (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, 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 FRS 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 charity's affairs as at 31 December 2024 and of its incoming resources and application of resources 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 Charities Act 2011.

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 charity 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

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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Independent Auditor's Report to the Members of British Educational Leadership Management and Administration Society (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102 and the Charities Act 2011. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management’s incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity’s result for the period, and management bias in key accounting estimates.

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Independent Auditor's Report to the Members of British Educational Leadership Management and Administration Society (continued)

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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 charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Draft

.....
Hawsons Chartered Accountants

Statutory Auditor
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date:.....

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

British Educational Leadership Management and Administration Society

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Charitable activities	3	333,567	2,000	335,567	330,454
Investment income	2	10,165	-	10,165	8,445
Total incoming resources		343,732	2,000	345,732	338,899
Resources expended					
Charitable activities	5	2,975	-	2,975	1,400
Operating costs	4	308,579	2,000	310,579	302,801
Total resources expended		311,554	2,000	313,554	304,201
Net incoming resources		32,178	-	32,178	34,698
Transfer between funds		-	-	-	-
Net movement in funds		32,178	-	32,178	34,698
Reconciliation of funds					
Total funds brought forward		437,414	-	437,414	402,716
Total funds carried forward	17	469,592	-	469,592	437,414

All of the charity's activities derive from continuing operations during the above two periods.

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British Educational Leadership Management and Administration Society

(Registration number: 268989)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	10	-	-
Tangible assets	11	6,113	8,698
		6,113	8,698
Current assets			
Debtors	12	94,601	71,587
Cash at bank and in hand		389,693	389,237
		484,294	460,824
Creditors: Amounts falling due within one year	13	(20,815)	(32,108)
Net current assets		463,479	428,716
Net assets		469,592	437,414
Funds of the charity:			
Restricted funds	17	-	-
Unrestricted funds	17	469,592	437,414
Total funds		469,592	437,414

The financial statements on pages 18 to 30 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
D E Outhwaite
Trustee

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1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the charity's affairs.

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. There has been no material departure from these standards.

The functional and presentational currency of the charity is GBP.

Going concern
After due consideration of all relevant factors the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income and endowments
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probably that the income will be received and the amount can be measured reliably.

Income derived from events and royalty income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Income is the amount derived from the provision of services and stated net of any discounts and sales taxes. The charity is registered for VAT.

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1 Accounting policies (continued)

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure relates.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grant are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Intangible assets
Intangible assets are shown at historical cost.

Development costs relating to the development of an animated video for use on the charity website have been capitalised. These development costs have a finite useful life and is carried at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation
Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life. Amortisation is included as under operating costs in the Statement of Financial Activities.

Asset class	Amortisation method and rate
Development costs	Straight line over 5 years

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1 Accounting policies (continued)

Depreciation
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Asset class	Depreciation method and rate
Fixtures and fittings	15% on reducing balance

Trade and other debtors
Trade and other debtors which are receivable within one year are initially measured at the transaction price. Trade and other debtors are subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

A provision for impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in profit and loss for the excess of the carrying value of the trade debtors over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in profit or loss.

Trade creditors
Trade and other creditors payable within one year are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Financial liabilities
Financial liabilities are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

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1 Accounting policies (continued)

Judgements
There are no significant estimates or judgements made in the process of applying the charity's accounting policies.

2 Investment income

	2024	2023
	£	£
Interest on cash deposits	10,165	8,445

3 Income from charitable activities

	Unrestricted fund	Restricted funds	2024	2023
	£	£	£	£
Annual conference revenue	64,863	2,000	66,863	58,874
Publications	248,580	-	248,580	253,020
Membership subscriptions	17,624	-	17,624	18,560
Donations	2,500	-	2,500	-
	333,567	2,000	335,567	330,454

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4 Expenditure on charitable activities

	Unrestricted fund £	Restricted funds £	2024 £	2023 £
Annual conference	52,597	2,000	54,597	53,021
Staff costs	126,872	-	126,872	119,953
Other staff costs	12,482	-	12,482	14,392
Stipends	30,940	-	30,940	33,696
Other charity operating costs	32,078	-	32,078	20,373
Depreciation	1,016	-	1,016	1,126
(Profit)/loss on disposal of tangible fixed assets	2,276	-	2,276	-
Website costs	7,059	-	7,059	6,310
Storage	5,270	-	5,270	4,631
Travel and subsistence	2,116	-	2,116	15,052
Bank charges	2,564	-	2,564	2,070
Insurance	620	-	620	604
Office equipment	7,301	-	7,301	7,300
Printing, postage and stationery	6,279	-	6,279	287
Sundry expenses	8,900	-	8,900	10,499
Legal and professional fees	10,209	-	10,209	13,487
Grants	2,975	-	2,975	1,400
	311,554	2,000	313,554	304,201

	Unrestricted fund £	Restricted funds £	2024 £	2023 £
Allocated				
Charitable activities	2,975	-	2,975	1,400
Operating costs	308,579	2,000	310,579	302,801
	311,554	2,000	313,554	304,201

Draft

5 Grants payable

The total grants paid to individuals during the year was as follows:

	2024 £	2023 £
Grants	2,975	1,400

The support costs associated with grant making are nil.

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	8,450	8,000
Loss on disposal of tangible fixed assets	2,276	-
Depreciation of fixed assets	1,016	1,126

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

In the year, trustees were paid expenses of £6,198 (2023: £13,079) in relation to reimbursement and payment to a third party of travelling expenses and £16,000 (2023: £13,500) in relation to editor services regarding the Management in Education journals which are issued four times a year. The total number of trustees reimbursed was 16 (2023: 17).

Draft

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	110,924	105,297
Social security costs	5,562	5,460
Pension costs	10,386	9,196
	126,872	119,953

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Admininstration	4	3

The total employee benefits of the key management personnel of the charity were £57,519 (2023 - £66,197). The key management personnel of the charity comprise the trustees and the Senior Management Team, which at the year end comprises the Executive Officer.

Pension costs are allocated between activities and between restricted and unrestricted funds on the basis of staff time.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Draft

10 Intangible fixed assets

	Development costs £
At 1 January 2024 and 31 December 2024	10,668
Amortisation	
At 1 January 2024 and at 31 December 2023	10,668
Net book value	
At 31 December 2024	-
At 31 December 2023	-

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024	15,494
Additions	923
Disposals	(4,834)
At 31 December 2024	11,583
Depreciation	
At 1 January 2024	6,796
Charge for the year	1,016
Eliminated on disposals	(2,342)
At 31 December 2024	5,470
Net book value	
At 31 December 2024	6,113
At 31 December 2023	8,698

Draft

12 Debtors

	2024	2023
	£	£
Trade debtors	19	1,008
Prepayments and accrued income	90,652	69,388
Other debtors	3,930	1,191
	94,601	71,587

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	455	2,857
Other taxation and social security	1,767	5,011
Accruals and deferred income	18,593	24,240
	20,815	32,108

14 Deferred income

	2024	2023
	£	£
Balance at 1 January	9,861	11,703
Amount released to income	(9,861)	(11,703)
Amount deferred in the year	10,145	9,861
	10,145	9,861

15 Obligations under leases

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Within one year	1,571	1,486

Draft

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,386 (2023 - £9,196).

17 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds	437,414	343,732	(311,554)	469,592
Restricted funds				
Visit Glasgow	-	2,000	(2,000)	-
Total funds	437,414	345,732	(313,554)	469,592

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	402,716	331,899	(297,201)	437,414
Restricted funds				
Visit Belfast	-	7,000	(7,000)	-
Total funds	402,716	338,899	(304,201)	437,414

Visit Glasgow Funding from Visit Glasgow for hosting the annual conference in Glasgow.

Visit Belfast Funding from Visit Belfast for hosting the annual conference in Belfast.

Draft

18 Analysis of net assets between funds

	Unrestricted fund £	2024 £
Tangible fixed assets	6,113	6,113
Debtors	94,601	94,601
Cash at bank and in hand	389,693	389,693
Current liabilities	(20,815)	(20,815)
Total net assets	469,592	469,592

	Unrestricted fund £	2023 £
Tangible fixed assets	8,698	8,698
Debtors	71,587	71,587
Cash at bank and in hand	389,237	389,237
Current liabilities	(32,108)	(32,108)
Total net assets	437,414	437,414

19 Related party transactions

Transactions with Trustees have been disclosed in note 7.

There were no other related party transactions in the year.

20 Control

The ultimate controlling party is the board of trustees.

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