BRITISH EDUCATIONAL RESEARCH ASSOCIATION

Registered Charity No. 1150237

Registered Company No. 08284220

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

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Registered charity name	British Educational Research Association (BERA)
Charity number	1150237
Company Registration	08284220

Trustees

Vivienne Baumfield
Gerry Czerniawski
Mhairi Beaton (President)
Ros McLellan
Marlon Moncrieffe (resigned 31 March 2026)
Morag Redford
Tanya Ovenden-Hope
Barbara Skinner
Paul Miller
Yuwei Xu
Sally Power
Sin Wang Chong (resigned 31 December 2025)
Mabel Encinas
Diana Burton
Dr Gurpinder Lalli
Andrew Davies
Dr Aimee Quickfall
De Sheine Peart
Dr Chantelle Haughton (resigned 26 May 2026)
Tanya Ovenden-Hope

Staff

Chief Executive and Company Secretary	Nick Johnson Marie Moore Sarah Fleming David Chatterjee Hannah Marston Paru Rai Heidi Hollowbread Garvin Payne Ana Salcedo Claire Castle
Registered office	Political Elizabeth Meehan Suite, Regent House, 1-6 Pratt Mews, London, London, United Kingdom, NW1 0AD
Auditor	PKF Littlejohn LLP Chartered Accountants and Statutory Auditor 30 Churchill Place Canary Wharf London E14 5RE

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 period ended 31st December 2025.

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.

Membership of Council (and Trustees) 2025

The following people served as members of Council in 2025:

- Vivienne Baumfield
- Gerry Czerniawski
- Diana Burton
- Mhairi C Beaton (President from 1 April 2026)
- Ros McLellan
- Marlon Moncrieffe (resigned 31 March 2026, President for 2025)
- Morag Redford
- Tanya Ovenden-Hope
- Barbara Skinner
- Paul Miller
- Mabel Encinas
- Yuwei Xu
- Sally Power
- Sin Wang Chong (resigned 31 December 2025)
- Gurpinder Lalli
- Aimee Quickfall
- Sheine Peart
- Chantelle Haughton (resigned 26 May 2026)
- Andrew Davies

Nick Johnson (appointed April 2012) continued to serve as BERA's Chief Executive 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. These were updated further at the 2024 AGM.

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.

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 four 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. All committees and working groups therefore ultimately report to Council through, its committees as appropriate. 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 Chief Executive and the staff.

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.

Appointment of Trustees

BERA's Governance year runs from 1st January. Elections for Council and individual posts take place in autumn before the Annual General Meeting with the results taking effect from the 1 January the following year. Elections are conducted by ballot among individual members of the Association with the nomination process and election being run by the BERA office. The Annual General Meeting (AGM) normally takes place during the autumn.

Directors begin their term from 1 January after the election or appointment is confirmed.

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, history and operation of BERA, including the BERA Handbook, and undertake an induction.

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:

- CC3 The Essential Trustee: What you need to know
- CC3(a) The Essential Trustee: What's Involved
- CC9 Campaigning and Political Activity Guidance for Charities
- CC11 Trustee Expenses and Payments
- CC29 – Conflicts of Interest: A guide for charity trustees
- CC47 Complaints about Charities
- Charity Governance Code

We are also a member of the NCVO and new trustees are provided with key documentation and access to online courses as part of their induction. Trustees have an induction with members of the professional office and access to the Charity Learning Consortium.

Trustees' responsibilities

The Trustees 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;
- 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.

Committees and Remits

Leadership Committee (LC)

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

Their principal responsibilities are to ensure that in all of its activities BERA works towards its strategic objectives. 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. This committee also acts as BERA's remuneration committee.

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 LC 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.

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 and are developed in line with BERA's strategic objectives.

Membership Committee

The committee's principal responsibilities are to ensure that BERA supports its members appropriately in the light of our strategic plan including oversight of our special interest groups and awards.

Risk Assessment and Audit Committee

RAAC is a committee of the Council. It reports to the Council, but its members are not normally 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. This committee manages the BERA Risk Register.

Authority

Ultimate authority for all Association business remains with the Council.

The Council delegates authority to LC to act on behalf of the Association as required. Only the Officers and the Chief Executive have the authority to sign contracts upon BERA's behalf unless otherwise explicitly authorised.

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 Chief Executive. 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 1 January to 31 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 as well as regular updates during their meetings.

Staffing and Contracts

The BERA Office comprises the staff employed to carry out the charity's functions.

For the 2025 year, the office core team comprised:

- Nick Johnson – Chief Executive
- Sarah Fleming – Membership & Engagement Manager
- Marie Moore - Events Manager
- David Chatterjee - Finance & Governance Manager
- Hannah Marston - Publications Manager (on maternity leave October 2024- November 2025)
- Ana Salcedo – Conference Administrator (from February 2025)
- Paru Rai – Publications and Digital Communications Officer
- Heidi Hollowbread – Administrator
- Garvin Payne - Events Co-ordinator (from September 2024)
- Claire Castle - Publications Manager Maternity Cover (from October 2024-January 2026)

  Accountancy Services were provided by Kaya Taylor on a freelance basis (KLT Business Management)

In the 2025, the Association has obtained significant contracted services from:

- ITD for provision of IT (until April 2025)
- SCG for provision of IT (from April 2025)
- Wiley-Blackwell Publishers (publishers of our journals)
- Soapbox (management of BERA website and other design services)
- SmartImpact (CRM)
- KLT Business Management
- Jim Caunter (freelance copy editor)
- Colourview Print Solutions
- Mail Handling Solutions Ltd
- Maverick Publishing Specialists
- Toast design consultancy
- Total Merchandise Ltd
- Political Studies Association (office space)
- PKF Littlejohn LLP (auditor)
- Advo (payroll)
- Royal London (pensions)
- University of Sussex (Conference 2025 venue)

Membership

The membership who joined for the 2025 membership year totalled 2,891 (2024 – 3,251). This was a predicted decrease after the bump caused by the 2024 50th anniversary with expanded international conference. It was still an increase on the 2023 figure.

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 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 twice per year. Following that, the register is shared with individual committees to assess the risk and responses in their respective areas, and they report back to the Risk Assessment and Audit Committee. The chair of the Risk Assessment and Audit Committee also sits on BERA's Finance & Operations Committee.

Objectives and Activities

In autumn 2021 we launched our new strategic plan which has four main objectives:

- To enhance the health of education as a discipline by nurturing a strong and confident research environment.
- To champion education research, enhancing its use in policymaking and educational practice.
- To celebrate and recognise excellence in the education research community.
- To ensure a strong and sustainable future for BERA.

We published an annual report to members and the wider public which can be found here and are currently in the process of revising this for the five-year period beginning 2027.

Advancing Research

The BERA Blog marked its 10th anniversary in 2025, celebrating a decade of accessible, research-informed commentary for academics, teachers, parents, and policymakers. February saw the publication of The BERA–Sage Handbook of Research-Informed Education Practice and Policy, a two-volume exploration of how research drives improvements in policy and practice. We also expanded the BERA Guides book series with new volumes on outdoor learning and practitioner research, produced in partnership with Emerald Publishing.

In September, we published research reports from four projects funded through the 2024/25 Small Grants Fund, covering multilingual and multicultural teacher education, digital learning, wellbeing, and equality, diversity and inclusion. Reports included Valuing dis/agreement, Teaching to transform the curriculum, The wellbeing of student teachers, and Promoting socially just mathematics teaching practices.

The expert panel commissioned by BERA to examine funding for educational research continued its work throughout the year, publishing a working paper and progressing its final report and recommendations, which will be released in early 2026.

Engaging our community

In summer 2025, the Teacher Education Advancement Network (TEAN) formally joined BERA, becoming the BERA Teacher Education Advancement Network. This secured TEAN's future and will enable its work on teacher education, research-informed practice, and professional development to grow within BERA's wider community.

BERA ran more than 60 events in 2025, expanding opportunities for researchers at all career stages to connect, develop, and share their work. The *Making the Right Call* series offered practical sessions on reviewing, chairing, and poster presentation, supporting early career researchers to participate confidently in the BERA Conference; its success means the programme will grow further next year.

We hosted the 3rd Annual ECR Conference, *The ECR Journey: Beyond Publish or Perish*, which has become a valued space for early career researchers to share work, build networks, and explore excellence in scholarly publishing.

The Global Perspectives two-day conference returned, offering a successful two-day programme with Leeds Beckett University. It will run again in 2026. This year also saw the final Anna Craft Memorial Lecture, marking a decade of celebration of Professor Craft's legacy and its influence on creativity in education. The Presidential Seminar Series, across the four nations provided thought-provoking sessions on anti-racist education and curriculum, contributing to national debates on equity and inclusion.

The 2025 BERA Conference at the University of Sussex welcomed around 1,000 attendees, showcasing cutting-edge research and fostering vibrant discussion across the educational research community.

We also published four issues of *Research Intelligence* in 2025, exploring themes including inclusive and accessible education, learning in prisons, the future of research in further education, international comparative education, and a special issue marking BERA's 50th anniversary.

Grants and research funding

BERA surpassed £500,000 in research funding since 2020, supporting 69 projects and fellowships that strengthened educational research and practice across the UK and internationally. This year we awarded £30,000 through the 2025/26 Small Grants Fund to six projects focused on Additional Support Needs and SEND, spanning areas such as assistive technology, support for migrant pupils, early childhood access, community co-design, inclusive schooling for children with IBD, and innovative uses of generative AI in the secondary maths classroom.

Projects supported by over £160,000 of Kusuma Trust funding also continued to build the evidence base on neurodiversity in schools, with all four studies due to report in 2026.

Celebrating Excellence

We honoured outstanding contributions across the field. Professor Heidi Safia Mirza became the latest recipient of the John Nisbet Fellowship for her career-long impact on research into race, gender, and identity. We recognised exceptional academic citizenship by awarding Dr Karen Guldberg the BERA Academic Citizen of the Year for her leadership in autism studies and inclusive education. Our Equality in Education Award went to Professor Mel Ainscow for his decades of influential work advancing equity and inclusive practice. We celebrated excellence among emerging researchers, with Brooke Armstrong receiving the BERA Undergraduate Award, Samuel Akroyd receiving the Masters Dissertation Award, and Dr Lucy Robinson winning the Doctoral Thesis Award. The Educational Research Book of the year went to *Race and Assessment in Higher Education: From Conceptualising Barriers to Making Measurable Change* by Paul Ian Campbell.

This year we also renewed our publishing partnership with Wiley in a new five-year agreement running through 2030, reflecting the significant growth and scholarly impact of our journal portfolio, with BERJ, BJET and RoE now ranked in the top quartile by Impact Factor and The Curriculum Journal achieving its first Impact Factor of 1.7.

Professor Mhairi C. Beaton (Leeds Beckett University) was elected unopposed as BERA's next President.

Thanks are extended to all staff, trustees, committee members, journal editors, and other volunteers for their efforts over the year in delivering this extensive programme of work.

Management and Finances

BERA remains in a strong financial situation and we continue to maintain healthy reserves, which are now above £2.9M and split between a substantial sum invested within a managed investment fund and cash that is held in relatively quick access accounts.

For many years we have operated with a policy of being able to ensure that a year's operating costs are covered by our reserves and a ratio of 1:1.4 between turnover and reserves has been an important benchmark for the association. The direction of travel means that we are currently well in excess of this ratio, and for several years we have had considerably more reserves than one year's annual turnover. Although it should be noted that our normal operating turnover has also increased year on year. The reserves policy is reviewed annually and we released the remaining designated funds for BERA's 50th anniversary celebrations back into unrestricted funds. At this time, we currently have £250,000 of reserves designated to help mitigate any immediate impact on journal finances caused by changes to open access. BERA has invested a total of £1.4million with the fund managers, as shown below, this is now valued at £1,880,805, and has paid an income to BERA of c.3%. The overall financial situation will be thoroughly reviewed during the course of 2026 as part of the agreement of BERA's next strategic plan from 2027 onwards.

Our level of reserves means that the association is operating on a very secure financial footing although we continued to be in a volatile situation with the ongoing pressures on UK higher education and the threats to our publishing income from open access mandates. 2025 saw the first significant decrease in royalty income and is likely to be the direction of travel. BERA is not minded to generate excessive funds in reserve if we have no immediate or mid-term need for them. What is important is that we have sufficient reserves for short-term crisis management and for investment in future-proofing the organisation. In 2023, we expanded our staff team and in 2024 we took out a 3-years contract for office space which has contributed to the need for healthy reserves to allow us to fulfil our obligations. We have continued to expand our staff team and this is under ongoing review as part of the strategic direction of the association.

BERA is committed to act as a responsible employer of the staff in its professional office, with appropriate concern for the health and well-being of our employees. BERA now employs all staff on its own terms and conditions.

Our accounts show that BERA's medium-term financial position remains healthy and is still secured by positive publishing agreements (open access notwithstanding) and a high level of reserves. During the course of 2024, we tendered for our journal publishing contract and complex negotiations were concluded during the course of 2025 with the new contract signed in August 2025. All of this gives reassurance that BERA can plan for the future with a high degree of confidence. We continue to be financially prudent and to that effect we took a very sensible and pragmatic approach to budget setting for 2026 and beyond.

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

Mhairi C Beaton

Mhairi C Beaton

Trustee and President, by order of the trustees

Date: 10th of August 2026

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 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 2025 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

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and 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.

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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the charitable company 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 charitable company 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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the charitable company and the sector in which they operate to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, industry research, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from Companies Act 2006. Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and tax legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management and reviewing of minutes.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that the completeness of liabilities was also an area of risk.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: reviewing journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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/auditorsresponsibilitieshttp://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-forhttps://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1). 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 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 as a body and the charitable company's trustees 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

30 Churchill Place
Canary Wharf
London E14 4RE

September 2026

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Income from:					
Membership subscriptions		255,773	-	255,773	249,224
Investments	1	73,294	-	73,294	100,737
Charitable Activities	2	1,260,942	48,454	1,309,396	1,682,108
		1,590,009	48,454	1,638,463	2,032,069
Expenditure on:	3&4				
Raising funds		151,723	-	151,723	154,571
Charitable activities		1,223,454	48,454	1,271,908	1,828,829
Total Expenditure		1,375,177	48,454	1,423,631	1,983,400
Net gains on investments		131,784	-	131,784	81,835
Transfers between Funds		4,186	(4,186)	-	-
Net Movement in Funds	5	350,802	(4,186)	346,616	130,504
Reconciliation of Funds:					
Fund balances brought forward		2,584,327	16,527	2,600,854	2,470,350
Balance at End of Year		£2,935,129	£12,341	£2,947,470	£2,600,854

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 18 to 25 form part of these Financial Statements.

	Note		2025		2024
Fixed Assets					
Tangible fixed assets	7		27,833		41,732
Investments	8		1,880,805		1,499,021
Current Assets					
Debtors	9	248,552		384,618	
Cash at bank and in hand		904,132		935,497	
		1,152,684		1,320,115	
Creditors: amounts falling due within one year	10	(113,852)		(260,014)	
Net Current Assets			1,038,832		1,060,101
Net Assets			£2,947,470		£2,600,854
Funds	11				
Restricted funds			12,341		16,527
Unrestricted funds					
General			2,685,129		2,334,327
Designated			250,000		250,000
			£2,947,470		£2,600,854

Approved by the Board of Trustees on the 10th August, 2026 and signed on its behalf by

Mhairi C Beaton

Professor Mhairi C Beaton

Trustee

The Accounting Policies and Notes on pages 18 to 25 form part of these Financial Statements.

STATEMENT OF CASH FLOWS
Year ended 31 December 2025

	2025	2024
Cash flow from operating activities (see below)	149,154	81,693
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(3,813)	(5,137)
Purchase of investments	(250,000)	-
Dividends and interest from investments	73,294	100,737
Net cash flow used in investing activities	(180,519)	95,600
Change in cash and cash equivalents in the year	(31,365)	177,293
Cash and cash equivalents at start of year	935,497	758,204
Cash and cash equivalents at end of year	£904,132	£935,497
Cash and cash equivalents consists of:		
Cash at bank and in hand	904,132	935,497
Cash and cash equivalents at end of year	£904,132	£935,497
Net income for the year	346,616	130,504
Dividends and interest from investments	(73,294)	(100,737)
Depreciation of tangible fixed assets	17,712	18,578
(Gains)/Losses on investments	(131,784)	(81,835)
(Increase)/decrease in debtors	136,066	(59,295)
i(Decrease)/increase in creditors	(146,162)	174,478
Net cash flow from operating activities	149,154	£81,693

The Accounting Policies and Notes on pages 18 to 25 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), 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.

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 exclusive 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

	2025	2024
Bank interest and investment income	£73,294	£100,737

Investment income in both years relates to unrestricted funds.

2. Income from Charitable Activities

	2025	2024
Publications and Royalties	858,129	803,658
Annual conference	380,145	779,299
Grants	48,454	84,681
Other income	22,668	8,470
Gifts in kind	-	6,000
	£1,309,396	£1,682,108

Income from charitable activities consists of £1,260,942 (2024 - £1,597,427) relating to unrestricted funds and £48,454 (2024 - £84,681) to restricted funds.

3. Expenditure

	Depreciation	Direct costs	Support costs (see note 4)	Total 2025	Total 2024
Raising funds	-	-	151,723	151,723	154,571
Charitable activities	17,712	647,302	606,894	1,271,908	1,828,829
	£17,712	£647,302	£758,617	£1,423,631	£1,983,400

Expenditure relates to £1,375,177 (2024 - £1,911,738) from unrestricted funds and £48,454 (2024 - £71,662) from restricted funds.

4. Support Costs

	Staff and associated costs	Premises costs	Governance costs	Total 2025	Total 2024
Raising funds	123,573	19,737	8,413	151,723	154,571
Charitable activities	494,292	78,948	33,654	606,894	618,289
	£617,865	£98,685	£42,067	£758,617	£772,860

Governance costs:

	2025	2024
Audit fees	6,400	6,200
Accountancy	16,940	14,201
Other	18,727	41,028
	£42,067	£61,429

5. Net Incoming Resources

This is stated after charging:

Depreciation	£17,712	£18,578
Auditors' remuneration - audit	£6,400	£6,200

6. Trustees and Contracted Personnel

Staff costs are for 9 employees (2024 - 9).

During the course of the year, there were two employees earning a salary between £60,000 and £70,000 (2024 – one) one employee earning a salary between £70,000 and £80,000 (2025 - one), and one employee earning a salary between £100,000 and £110,000 (2024 – one).

The total amount of employee benefits received by key management personnel during the year was £463,641 (2024- £449,687). The Association considers its key management personnel to compromise the Chief Executive, Events Manager, Publications Manager, Finance and Governance Manager and Membership and Engagement Manager.

Sixteen trustees (2024 - fifteen) received a total of £22,898 (2024 - £28,365) reimbursed travel and subsistence expenses in the year. No Trustees received any remuneration in the year.

Staff costs	**2025**	**2024**
Wages and salaries	463,641	449,687
Social security costs	61,720	46,619
Pension contributions	80,951	73,743
Total staff costs	£606,312	£570,049

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

Directly employed staff	9	9
Total	9	9

7. **Tangible Fixed Assets**

	Furniture, office and technical equipment	Total
Cost		
At 1 January 2025	262,806	262,806
Additions	3,813	3,813
At 31 December 2025	266,619	266,619
Accumulated Depreciation		
At 1 January 2025	221,074	221,074
Charge for year	17,712	17,712
At 31 December 2025	238,786	238,786
Net Book Value		
At 31 December 2025	£27,833	£27,833
At 31 December 2024	£41,732	£41,732

The Charitable Company had capital commitments totalling £nil at 31 December 2025 (2024 - £nil).

8. **Investments**

	2025	2024
Balance brought forward	1,499,021	1,417,186
Additions	250,000	-
Unrealised gain	131,784	81,835
	£1,880,805	£1,499,021
Investments at fair value include		
Global funds	£1,880,805	£1,499,021

£1,880,805 is held in the Quilter Investors Ltd QC Global Income and Growth Fund. No other individual investment is considered to be material. The cost of investments was £1,758,423 (2024 - £1,508,423).

9. **Debtors**

	2025	2024
Prepayments and accrued income	226,011	271,220
Taxation	-	113,398
Sundry debtors	22,541	-
	£248,552	£384,618

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

Trade creditors	18,004	27,260
Accruals and deferred income	91,765	232,754
Taxation	4,083	-
	£113,852	£260,014

Included within creditors is £16,870 (2024 - £18,375) of deferred income relating to membership subscriptions received in advance.

11. **Analysis of Total Funds**

As at 31 December 2025	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	12,341	12,341
Unrestricted Funds	27,833	1,880,805	1,026,491	2,935,129
	£27,833	£1,880,805	£1,038,832	£2,947,470

As at 31 December 2024	Tangible fixed assets	Investments	Net current assets	Total
Restricted Funds	-	-	22,550	22,550
Unrestricted Funds	41,732	1,499,021	1,037,601	2,584,327
	£41,732	£1,499,021	£1,060,101	£2,600,854

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

During the year, payments were made to two trustees (Yuwei Xu for £1,386, and Sin Wang Chong for £1,040) for honoraria relating to their work as journal editors (2024 – Yuwei Xu for £1,320, and Sin Wang Chong for £990). This is not linked to their trustee role and was in line with the honoraria received by the other journal editors.

13. **Contingent Liabilities**

There were no contingent liabilities to disclose at 31 December 2025 (2024 - none).

14. **Post Balance Sheet Event**

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

15. **Financial commitments**

At 31 December 2025 the Charitable Company had future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
Not later than one year	£-	£-

16. **Restricted and Unrestricted Funds**

Restricted	As at 1 January 2025	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2025
Desmond Nuttall Fund	2,574	-	-	-	2,574
Kusuma Trust	13,953	48,454	(48,454)	(4,186)	9,767
Total	16,527	48,454	(48,454)	(4,186)	12,341
Unrestricted					
General Fund	2,334,327	1,590,009	(1,375,177)	135,970	2,685,129
Designated Funds					
- Open access	250,000	-	-	-	250,000
Total Funds	£2,600,854	£1,638,463	£(1,423,631)	£131,784	£2,947,470

Restricted	As at 1 January 2024	Incoming resources	Resources expended	Transfers and Investment movements	As at 31 December 2024
Desmond Nuttall Fund	2,574	-	-	-	2,574
Brian Simon	6,957	-	(6,957)	-	-
Kusuma Trust	-	84,681	(64,705)	(6,023)	13,953
Total	9,531	84,681	(71,662)	(6,023)	16,527
Unrestricted					
General Fund	2,096,148	1,947,388	(1,909,958)	200,749	2,334,327
Designated Funds					
- Open access	250,000	-	-	-	250,000
- UCL-IOE	114,671	-	(1,780)	(112,891)	-
Total Funds	£2,470,350	£2,032,069	£(1,983,400)	£81,835	£2,600,854

16. **Restricted and Unrestricted Funds (continued)**

Desmond Nuttall fund was a legacy from the family of Desmond Nuttall for grant funding.

Brian Simon fund was a legacy from the family of Brian Simon for specific purposes, now fully expended.

Kusuma Trust monies are to support grants for research activity.