

BRITISH AMERICAN SECURITY INFORMATION COUNCIL

England & Wales · Charity number 1001081

Details

Other names	B A S I C
Status	Registered
Legal form	Trust
Registered	1990-12-06
Register	View on the Charity Commission register

Contact

Address	Work + Play 111 Seven Sisters Road London N7 7FN
Phone	020 3752 5662
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Website	www.basicint.org

Activities

Objects: TO PROMOTE RESEARCH INTO, THE STUDY AND DISCUSSION OF AND EXCHANGE OF INFORMATION UPON THE IMPACT OF NUCLEAR WEAPONS, MODERN INDUSTRY, MODERN METHODS OF WARFARE AND THE PSYCHOLOGY OF WARFARE UPON INTERNATIONAL RELATIONS, DEFENCE, DISARMAMENT, MILITARY STRATEGY AND SECURITY IN ORDER TO IMPROVE PEOPLES' MUTUAL UNDERSTANDING AND AWARENESS OF SUCH ISSUES

Activities: BASIC is an independent transatlantic organization promoting effective global nuclear disarmament, non-proliferation and transatlantic security. We engage with decision-makers in a constructive manner and promote public awareness by addressing critical decisions relevant to these issues. BASIC is a peace and security non-governmental organization that is British-American in composition and focus.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Germany
- Italy
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£984,390	£930,937	£321,826	13
2023-12-31	£775,132	£725,958	£268,373	10
2022-12-31	£661,291	£758,203	£219,199	10
2021-12-31	£647,161	£438,012	£316,111	9
2020-12-31	£290,629	£294,277	-	-

Trustees

Name	Role	Appointed
Helena Harding	Chair	2020-07-24
Balvinder Sangha		2024-12-03
Daniel Johnson		2021-09-21
Dr Andrew Steven Cottey		2017-11-01
Dr Togzhan Kassenova		2021-12-01
Fawad Azam Dar		2024-12-03
James Madeley		2020-07-24
Jennie Gromoll		2025-12-02
Laicie Heeley		2021-09-21
Paul Martin Carroll		2023-09-19
Professor Nick Ritchie		2025-03-11
Sara Kutchesfahani		2025-12-02
Thomas Hajnoczi		2022-02-15

BRITISH AMERICAN SECURITY INFORMATION COUNCIL

England & Wales - Charity number 1001081

Accounts

Charity no. 1001081

**British American Security Information
Council**

**Report and Unaudited Financial
Statements**

31 December 2024

British American Security Information Council

Reference and administrative details

For the year ended 31 December 2024

Charity number 1001081

Registered office and operational address BASIC | The British American
Security Information Council
Work + Play
111 Seven Sisters Road
Finsbury Park
London
N7 7FN

Trustees The trustees who served during the year and up to the date of this report were as follows:

Andrew Cottey	Chair (to 12/24)/Board Member
Paul Carroll	Board Member
Stuart Casey-Maslen	Board Member (to 09/24)
Fawad Dar	Board Member (from 12/24)
Thomas Hajnoczi	Board Member
Helena Harding	Board Member/Chair (from 12/24)
Laicie Heeley	Board Member
Daniel Johnson	Board Member
Peter Jones	Board Member (to 09/24)
Togzhan Kassenova	Board Member
Angela Kane	Board Member (to 12/24)
James Madeley	Board Member
Balvinder Sangha	Board Member (from 12/24)
Joanne Skolnick	Board Member (to 12/24)

Charity number 1001081

Executive directors Sebastian Brixey-Williams

Principal bankers Metro Bank
One Southampton Row
London
WC1B 5HA
UK

Independent examiners Johnsons Chartered Accountants
1-2 Craven Road
Ealing
London
W5 2UA

British American Security Information Council

Report of the trustees

For the year ended 31 December 2024

The trustees present their report and the independently examined financial statements for the year ended 31 December 2024. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

BASIC is a Charitable Trust and is governed by a Trust Deed, which is available upon request. The Board of Trustees governs the organisation through quarterly board meetings, chaired by Dr Andrew Cottey (until December 2024) and thereafter by Helena Harding. The Executive Director is delegated authority for the daily leadership and management of the organisation and is accountable to the Board of Trustees.

Board membership is decided by the existing trustees in consultation with the Executive Director, with a view to ensuring that the Board of Trustees features a healthy mix of professional competencies and substantive expertise relating to BASIC's mission area. Comprehensive reviews of Board competency are done annually, led by a membership sub-committee of the Board.

Diversity of all forms is an important consideration in identifying Board membership. The Board commits itself to achieving full or near-full gender parity across its trusteeship, acknowledging the fact that the on-boarding and off-boarding of trustees may create temporary moments of imbalance in both directions.

2024 witnessed several changes to the composition of the Board of Trustees. Andrew Cottey retired as Chair of the Board of Trustees, succeeded by Helena Harding in December 2024; Andrew remains as a normal Trustee. The Board also appointed Fawad Dar (as Treasurer) and Balvinder Sangha from December 2024. Stuart Casey-Maslen and Angela Kane retired from the Board in 2024 due to professional commitments. Peter Jones retired from the Board of Trustees in September 2024 at the end of his term. Sadly Joanne Skolnick passed away in December 2024.

New Board members are confirmed at a quarterly board meeting and are provided with an induction pack and a session with the Chair and the Director to introduce them to the role and the organisation. They are also required to undertake training on a needs basis on core competencies related to human resources including bullying and sexual harassment; equity, diversity and inclusion; and unconscious bias. Training on charity finances, governance, and cybersecurity is also requested to be completed by some trustees.

The BASIC Board has four main thematic committees at this time, which may be amended by the Board from time to time, as needed

1. The Financial Development Committee (FDC) meets at least four times a year in order to review the financial performance of the charity and sign off the financial information presented at the Board meetings. The FDC comprises the Chair, Treasurer, and any other Board members that are invited to join the committee. For an FDC meeting to be quorate, the Treasurer, Executive Director, and at least one trustee must be present.

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For the year ended 31 December 2024

2. The Board Membership Committee is responsible for monitoring Board member terms, auditing and assessing Board member skills and experiences, and leading the timely recruitment of Board members to ensure that there are no membership or skills gaps on the BASIC Board. The Executive Director is invited to meetings of the Recruitment Committee on an ad hoc basis. Membership of the committee is by appointment of the Chair.

3. The Remuneration Committee - composed of the Chair, Treasurer, and at least two additional board members with financial, human resources, or management experience - sets the Executive Director's salary precisely. It also sets the salary ranges for other staff members at BASIC. To this end, the Remuneration Committee has developed a Remuneration Policy and an agreed set of pay scales with reference to sector benchmarks using a professional benchmarking process. The Director's performance is assessed annually. Membership of the committee is by appointment of the Chair.

4. The Communications and Impact Committee (CIC), which seeks to leverage the extensive policy expertise of the Board to assist the staff in identifying and exploiting political opportunities for impact, and to strengthen BASIC's use of online and offline media. Membership of the Committee is agreed by the Board.

BASIC values cooperation and collaboration highly and has entered into partnerships with a number of other institutions globally to advance its mission. In 2024, these include the University of Glasgow (United Kingdom), Rethinking Security (United Kingdom), the Centre for Security, Strategy and Policy Research (CSSPR) inside the University of Lahore (Pakistan), and the Institute for Peace and Conflict Studies (India). BASIC is a member of the Rethinking Security network; this has no impact on the operating policies of the charity.

Objectives and Activities

About BASIC

BASIC is an independent, non-profit think tank working to safeguard humanity and Earth's ecosystem from nuclear risks and interconnected security threats, for generations to come. Our vision is for a global security consensus founded on multilateralism, the recognition of the indivisibility of security, the adherence to Earth's planetary boundaries, and the consideration of future generations. We comprise an intellectually and culturally diverse team of expert-practitioners with wide-ranging areas of expertise, globally headquartered in London with additional presences in Berlin and Rome.

We are widely recognised as a leading non-governmental organisation working on foreign affairs and international security policy in the United Kingdom and Europe, in particular due to our longstanding specialist expertise in nuclear policy. Over nearly 40 years, we have developed a global reputation for groundbreaking dialogue and incisive thought leadership to help states overcome complex strategic and political differences. During this time, we have been at the forefront of global efforts to build trust amongst nations and to control and reduce weapons stockpiles and risks.

Our Strategies

BASIC's approach to resolving contemporary nuclear dynamics is centred on dialogue as both a practice and a philosophy. We interpret dialogue broadly, recognising that meaningful engagement takes many forms: from facilitating direct strategic conversations between adversaries grounded in conflict resolution principles, to developing networks and diplomatic initiatives that build consensus around shared objectives, to shaping the intellectual foundations of policy discourse through rigorous research and thought leadership.

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Report of the trustees

For the year ended 31 December 2024

This comprehensive approach acknowledges that the nuclear challenges we face today—from emerging technologies to great power competition—require interventions at multiple levels simultaneously. Whether we are training officials on new frameworks, co-piloting diplomatic initiatives with international organisations, or fostering Track II contacts between nuclear- and non-nuclear-armed states, our work is unified by the conviction that sustained dialogue, in all its forms, remains the most powerful tool for building the understanding and trust necessary to navigate an increasingly complex security environment.

Through this multi-dimensional strategy, we aim not simply to manage nuclear risks, but to fundamentally transform how states think about and approach their nuclear responsibilities in the 21st century. It is through this lens that BASIC has developed its Programme areas.

At BASIC, success is defined by our ability to create meaningful change in how states approach nuclear weapons policy and related security challenges. We measure this through a comprehensive framework that distinguishes between our immediate outputs and our longer-term strategic impact.

Our Impact Framework

We organise our measurement approach around two tiers of success indicators:

Tier 1 indicators represent our ultimate objectives: tangible changes in government rhetoric, policy, practice, or legislation. These include documented shifts in nuclear postures, adoption of our policy recommendations, legislative changes, and direct confirmation from key stakeholders that our work has influenced their decision-making processes.

Tier 2 indicators demonstrate our reach and influence in shaping the broader policy environment. These encompass democratic participation improvements, uptake of our language in public discourse, event attendance by senior officials, online engagement metrics, and citations in academic, media, and policy publications.

Monitoring and Evaluation Systems

Our success measurement operates at four interconnected levels:

- **Organisational level:** Assessing our strategic delivery, leadership effectiveness, financial performance, and sector reputation.
- **Programme level:** Evaluating the collective impact of projects within each thematic area against programme-specific strategic objectives.
- **Project level:** Measuring individual project outcomes, innovation, delivery quality, and stakeholder engagement.
- **Individual level:** Tracking staff performance, professional development, and community standing

Monthly Impact Tracking

We maintain a centralised impact tracker that captures evidence of influence on a monthly basis, enabling us to build comprehensive impact narratives over time. This system records everything from government policy citations of our work to shifts in international discourse that reflect our research and dialogue work. This tracker is maintained by the Research Director.

Evidence-Based Success Stories

Our approach recognises that policy impact often unfolds over extended periods and through complex causal chains. We undertake additional conversations amongst our stakeholders when necessary to understand the impacts that we had in decision-making processes and aim to construct true-to-life narratives that reflect our genuine contribution. Through this systematic approach to measurement, we ensure accountability to our funders and stakeholders while continuously improving our effectiveness in advancing nuclear security and related policy goals.

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For the year ended 31 December 2024

Organisational Summary: 2024

2024 was a year of major growth and development at BASIC, substantially increasing our income and the breadth and depth of our impact. As will be seen below, our programmatic work has been more multi-faceted and extensive than in any previous year within memory, as have our external invitations – such as the Executive Director’s invitation to be a member of the Expert Level Track to the P5 Process.

We have undertaken further efforts to strengthen our internal working culture and environment, raising the high standards that we have already aspired to meet. This began with the launch of an ambitious HR strategy at the start of the year, which was further elaborated throughout the year through several meetings centred on our annual theme of ‘Making BASIC a Space of Wellbeing and Care’. In these meetings, BASIC staff were invited to share what a space of wellbeing and care in their workplace means to them, and BASIC then attempted to directly respond to their definitions and requests through changes to our internal policies and practices

BASIC promoted Dr Gry Thomassen to the position of Research Director in mid-2024, where she has gone from strength to strength. This has allowed a greater distinction to be drawn between the Executive Director and Research Director roles, creating clear institutional structure and efficiencies.

This restructure also enabled BASIC’s Executive Director to take up a prestigious mid-career fellowship at the Harvard Kennedy School’s Project on Managing the Atom from September 2024 (to June 2025). In this capacity, he carried out research on the limits of the legality of the use of nuclear weapons, as well as taking efforts to build BASIC’s institutional relationships and reputation across the universities in Cambridge (MA), New York, and Washington DC.

Our Programmes

BASIC delivers the vast majority of its work through its Programmes. In 2024, these were:

1. The Emerging Voices Network
2. Non-Proliferation and Disarmament
3. Nuclear Responsibilities
4. Risk Reduction

A fifth Programme, entitled Technological Risk, was folded into the Risk Reduction Programme, following the departure of its Programme Manager and in recognition of growing overlap between their respective focuses. In this year, we also ceased to act as Secretariat to the All-Party Parliamentary Group on Global Security and Non-Proliferation owing to the dissolution of the Group.

1. The Emerging Voices Network

Summary

The Emerging Voices Network (EVN) is a global network of high-potential, early-career professionals and scholars working on nuclear weapons and related policy issues.

The Network exists to facilitate collaborative dialogue and trust-building between professionals at the beginning of their careers, as well as intergenerationally with senior leaders in the field. To enable this, the EVN has pioneered a ‘policy cycle’ format, wherein our members collaboratively formulate policy papers on specific topics over a period of months, with mentorship and review by senior experts.

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The Network also aims to provide contacts, skills, and inspiration to these emerging leaders as they shape their professional direction and profiles: through policy training and capacity-building, public events, publications, networking opportunities, mentorship, and targeted outreach.

Annual Update

The Network had around 350 active members in 2024, having engaged close to 1,000 members in total since its founding in 2020. Following the departures of Kim Obergfaell and Michelle Houghton in 2024, we have welcomed Dave Cullen as Programme Manager in January 2025.

The main thrust of the Network's activities in 2024 were four policy cycles: two which were completed, and two more being started. These were made possible through the support of two funders in 2024: a three-year grant from the Norwegian Ministry of Foreign Affairs (2022-2025), and two one-year grants from the Ploughshares Fund.

1. Strengthening The Humanitarian Impacts of Nuclear Weapons Agenda within the NPT (Norwegian Ministry of Foreign Affairs)

Funded by the Norwegian Ministry of Foreign Affairs, the EVN completed a policy cycle on "Strengthening The Humanitarian Impacts of Nuclear Weapons Agenda within the NPT", with an anthology published in June 2024 (<https://basicint.org/anthology-hinw-agenda/>). The anthology covers five areas of focus, encompassing key stakeholders and the treaty's three pillars. Subsequently the EVN began work on a "Nuclear Weapons Harm Reduction" policy cycle, with five working groups each examining different harms caused by nuclear weapons and the nuclear fuel cycle.

2. De-siloing Existential Threats & Pathways to a World Beyond Nuclear Deterrence (Ploughshares Fund)

Our "De-siloing Existential Threats Phase II" project (2023-2024), funded by the Ploughshares Fund, was successfully completed. This culminated in the publication of a report (<https://basicint.org/report-de-siloing-existential-threats-2/>) in July 2024, featuring policy papers and recommendations from four EVN Working Groups on the interconnections between global dangers, such as climate change and AI. The project also supported our peer-to-peer networking initiative and expert masterclasses. We secured follow-on funding of \$80,000 from the Ploughshares Fund for a second project looking at pathways to a world beyond nuclear deterrence. A new policy cycle, using futures and foresight methodologies to examine this topic, launched in August 2024 and ran until July 2025.

In terms of policy engagement, the programme made several notable contributions. These included a joint webinar with the Asia-Pacific Leadership Network, entitled "The Search for Nuclear Justice" (<https://www.apln.network/events/past/apln-evn-webinar-the-search-for-nuclear-justice>); presentations at the 2024 Student/Young Pugwash Conference; and a side event at the Nuclear Non-Proliferation Treaty Preparatory Committee (PrepCom) in Geneva, presenting the findings of our policy cycle on Strengthening the Humanitarian Impacts Agenda. We also organised meetups for EVN members who attended both the Pugwash Conference and the PrepCom.

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The EVN furthered its wider educational opportunities for its network members in 2024 through its continued 'masterclasses' (<https://basicint.org/expert-masterclasses/>), which included sessions from:

- Laura Rockwood, former Section Head for Non-Proliferation and Policy Making in the Office of Legal Affairs at the International Atomic Energy Agency, on nuclear safeguards.
- Austrian Ambassador Thomas Hajnoczi on the risks of nuclear deterrence.
- Taylor Barnes, a InkStick Media, on the US military-industrial complex.
- Sahil Shah on nuclear diplomacy with Iran.
- Gry Thomasen, BASIC's Research Director, on writing policy papers.

These masterclasses are intended to be a digital-first resource available to both EVN networks and the general public, to learn directly from the field's senior experts on key areas of nuclear issues and build their knowledge and expertise and remain online indefinitely.

The EVN's peer-to-peer mentorship scheme was designed to be a flat hierarchy, the scheme matched two EVN members based on their interests, goals and operational needs. The programme proved popular, with 48 applicants resulting in 24 pairs, who could choose what they wished to discuss, such as career advice, and even potentially collaborate on writing. After surveying, most respondents stated they had made significant progress together and were pleased with who they were matched with. We also successfully tested a new speed networking initiative, utilising the Twine app on Zoom.

Wider Activities

The Programme held a second side event at the NPT PrepCom in collaboration with International Physicians for the Prevention of Nuclear War (IPPNW) on the 'Humanitarian Impacts and the NPT: A Dialogue on Advancing Opportunities and Situating Obstacles'.

Longer Term Objectives

Looking ahead, the Emerging Voices Network will continue to provide policy cycles for our members to address stimulating and policy-relevant topics, and give them the experience they need to take their place in the field. We will continue to refine our activities to provide the best possible opportunities for EVN members. Through our masterclasses we will continue to provide learning and share knowledge for both members and the wider field.

A long-term focus of our work is to further strengthen the connections between EVN members. This will be done through a range of activities on our EVN Slack Workspace and the launch of a LinkedIn group or members. We will also continue to explore methods such as grouping network members more closely based on timezone and look for ways to facilitate further 'in-person' engagements for our network members

2. Non-Proliferation and Disarmament Programme

Summary

The Non-Proliferation and Disarmament Programme aims to contribute to international efforts to prevent the spread of weapons of mass destruction and to facilitate their reduction and elimination. The Programme also houses BASIC's work to advance the peaceful uses of civil nuclear science and technologies, in order to make progress on Pillar III of the Nuclear Non-Proliferation Treaty (NPT), the climate emergency, and the United Nations Sustainable Development Goals.

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Report of the trustees

For the year ended 31 December 2024

Annual Updates

Rebooting the Non-Proliferation and Disarmament programme was a major strategic priority in 2024, after a lull in activities due to the simultaneous departure of the programme's manager and the expiry of its last grant a 12-18 months earlier. We decided to rebrand the programme (formerly "Nuclear Disarmament") to give it the mandate to cover the broader range of weapons of mass destruction, and to more strongly signal its commitment to the Nuclear Non-Proliferation Treaty's three pillars.

By the end of 2024, after multiple fundraising successes, the programme had become BASIC's largest by both annual income and team composition - a full team led by a new Programme Manager, Dr Manuel Herrera Almela, who joined us from Instituto Affari Internazionali (IAI).

Under the grant from Norway, a key achievement was the publication of the "Regional Youth Perspectives on the NPT Review Process" report (<https://basicint.org/report-regional-youth-perspectives-on-the-npt-review-process/>) in June 2023. This report, based on input from nine regional EVN consultants, provided valuable insights into regional barriers and opportunities for early career professionals' engagement with the NPT. Later in the year, the EVN launched a second major policy cycle, focusing on the Humanitarian Impacts of Nuclear Weapons, which involved five working groups examining different aspects of humanitarian impacts within the NPT context.

The Programme commenced four projects in 2024:

1. Nuclear for Good

The UK Government's Counter-Proliferation and Arms Control Centre (CPACC), the Programme funded the first year of a project designed to strengthen awareness of and access to information about the peaceful uses of nuclear technologies, with a particular focus on its non-power applications relating to agriculture, water, and the environment. In 2024, we started production of a dedicated website (nuclearforgood.com) which contains a detailed, open-access Peaceful Nuclear Technologies ("PEANUT") database providing information on these technologies, aimed at a non-technical audience. We also held a side event and meetings at the IAEA Ministerial Conference on Nuclear Science, Technology and Applications and the Technical Cooperation Programme in 2024, and the Executive Director was invited to attend a three day VCDNP-Wilton Park-Dalberg dialogue in Franschoek, South Africa, to discuss the responsible rollout of small modular nuclear reactors in across Africa

Our "target market" for this work is two-fold. Most directly, the work intends to support officials working in national development and related ministries in developing countries. In parallel, it intends to support the integrity of the NPT by buttressing its third pillar, as a means to thereby also strengthen the non-proliferation and disarmament pillars.

2. Applying a Harm Reduction Lens to Nuclear Weapons

With funding from the Joseph Rowntree Charitable Trust, we commenced the first year of a two year project examining harms caused by the United Kingdom's nuclear weapons programme. During this first year, the work has focused on developing a holistic framework to map harms across the nuclear weapons lifecycle and to explore practical mechanisms for mitigation and redress. The project will result in written reports producing policy priorities for future research and advocacy work to prevent future harms and ensure nuclear justice for affected communities.

3. The Nuclear Non-Proliferation Treaty (NPT) Monitor

Funded by Global Affairs Canada and the Ministry of Foreign Affairs of the Kingdom of the Netherlands, we have commenced work to produce a Nuclear Non-Proliferation Treaty (NPT) Monitor, which is steadily building into a trusted source of independent analysis on the implementation of commitments across all three pillars of the Treaty: disarmament, non-proliferation, and the peaceful uses of nuclear technology.

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For the year ended 31 December 2024

Our intention is for the NPT Monitor to become a centralised repository of information that is updated with each new Review Cycle and which becomes indispensable to NPT States Parties as a way of organising data and prioritising political and diplomatic action. In 2024, initial progress was made in refining its methodological framework and expanding its network of contributors, laying the groundwork for its substantive development in 2025 and formal launch due in early 2026.

4. The Nuclear Transparency Inventory

Funded by the same states, work has advanced on what we have termed a "Nuclear Transparency Inventory" (NUTRI), which is developing a standardised framework for assessing the transparency practices of nuclear-armed states and which will similarly serve as a repository of information on states nuclear transparency practices. Distinguishing it from the transparency dimensions of the NPT Monitor, NUTRI will cover all nine nuclear-armed states both inside and outside the NPT, and explore a broader range of transparency dimensions than are typically considered under the NPT.

Longer Term Objectives

The Non-Proliferation and Disarmament Programme has significant opportunities ahead, with a range of major projects now underway.

Having established the underlying architecture for Nuclear for Good, the initiative is now evolving into an interdisciplinary, transnational movement advocating for civil nuclear technologies' adoption. Work on Nuclear Weapons Harm Reduction is pioneering a new frame for examining the humanitarian and environmental harms caused by nuclear weapons, unified under a single heading. The NPT Monitor and the Nuclear Transparency Inventory, which are being developed in parallel, look set to play an important role as we near the end of the Eleventh NPT Review Cycle.

3. Programme on Nuclear Responsibilities

Summary

The purpose of the Programme on Nuclear Responsibilities is to stimulate inclusive global dialogue about states' responsibilities in relation to nuclear weapons possession and between states in nuclear deterrence relationships. The programme facilitates discussions amongst nuclear officials and experts to help them determine their nuclear responsibilities. The Programme on Nuclear Responsibilities continues to be led by Dr Chiara Cervasio.

Annual Updates

The Programme on Nuclear Responsibilities operated in two separate tracks in 2024: 1) a South Asia track, funded by the UK Government's Counter-Proliferation and Arms Control Centre (CPACC) across two grants, and 2) a Nuclear Non-Proliferation Treaty (NPT) track, funded by a grant from the US State Department.

After several years of institutional collaboration, BASIC was glad to welcome Ruhee Neog (Director, IPCS, New Delhi) and Dr Rabia Akhtar (Director, CSSPR, University of Lahore) as Non-Resident Fellows at BASIC. Ms Neog and Dr Akhtar will continue to collaborate with the NR Programme in South Asia.

1. South Asia Track

Our 2023-2024 CPACC grant focused on exploring perceptions of responsible practices in crisis prevention, management, and de-escalation in the India-Pakistan context. Launched in August 2023, it supported a series of Track 1.5 roundtables and events. These included a meeting at the UK's Foreign, Commonwealth, and Development Office (FCDO) in London, which brought together UK-based experts and officials to promote knowledge sharing and inclusive policymaking on the UK's engagement in nuclear

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South Asia. The grant also supported dialogues in Sri Lanka with Indian participants, in Abu Dhabi with Pakistani participants, and in Dubai with both Indian and Pakistani participants.

Such dialogues firmly established BASIC as a trusted third party facilitator of India-Pakistan Track 1.5 nuclear interactions, strengthened BASIC's network in the region, and contributed to reducing distrust and misperceptions between Indian and Pakistani nuclear policy communities while laying the groundwork for interpersonal relationships of trust.

Our 2024-2025 CPACC grant explored the impacts of "near-term" emerging and disruptive technologies (EDTs) - defined as those that are currently in development or expected to develop over the next 5-10 years in South Asia - on India and Pakistan's capacities to manage and prevent future crises.

To understand this issue, the project made use of a survey methodology developed originally by the RAND Corporation called the Systematic Technology Reconnaissance, Evaluation, and Adoption Methodology (STREAM), complemented with two bilateral Track 1.5 dialogues involving the Indian and Pakistani nuclear policy communities. The project succeeded in achieving its four main aims: (i) identifying near-term technologies that pose the greatest risks to crisis prevention and management in South Asia, (ii) unpacking differing perceptions of such risks in India-Pakistan relations, (iii) exploring ways to mitigate such risks through shared responsible practices, and (iv) deepening engagement with Indian and Pakistani nuclear policy influencers on the Nuclear Responsibilities Approach.

BASIC staff travelled to Islamabad, Pakistan, in order that BASIC and the local international security community might better acquaint themselves. Throughout the visit, we had the privilege of engaging with several esteemed institutions, including the Institute for Strategic Studies, Research and Analysis (ISSRA) at the National Defence University (NDU), as well as stimulating discussions with the School of Politics and International Relations (SPIR) at Quaid-i-Azam University (QAU), the Faculty of Aerospace and Strategic Studies (FASS) at Air University, and the Arms Control & Disarmament Centre (ACDC) at the Institute of Strategic Studies Islamabad (ISSI).

Our discussions with scholars and experts were productive, centering on the pressing topics of India-Pakistan crisis management dynamics and the influence of EDTs on both European and South Asian security landscapes. These exchanges provided a vital platform to present insights from our report from the 2023-2024 project, and enhanced BASIC's network and reputation as a trusted third party facilitator of India-Pakistan Track 1.5 nuclear dialogues.

Findings from all these activities were comprehensively reported in 2025 in a BASIC publication titled Emerging and Disruptive Technologies in South Asia: Perceptions of Risk and Responsibility in Crisis Prevention and Management: <https://basicint.org/report-emerging-and-disruptive-technologies-in-south-asia/>

2. Nuclear Non-Proliferation Treaty (NPT) Track

The NPT track was supported by the US State Department's Bureau of Arms Control, Deterrence and Stability (ADS) - for the project "Advancing Principles and Responsible Practices Within the Eleventh Review Conference: Interagency Evaluation Using the Nuclear Responsibilities Approach." This represents a significant milestone for the programme, as it marked the first time BASIC has collaborated with the US government, providing an opportunity to shape perceptions of responsibility during the current NPT Review Cycle.

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The project produced the report, Nuclear Responsibilities Primer: Exploring Perspectives on Nuclear Responsibilities Within the Non-Proliferation Regime (<https://basicint.org/report-nuclear-responsibilities-primer/>), which provides an overview of how the language of nuclear responsibilities has been used in the context of NPT negotiations and identify areas of possible cooperation between Nuclear Weapon States (NWS) and Non-Nuclear Weapon States (NNWS). The programme also delivered an interagency meeting comprising US officials from across government in June 2024 in Washington DC, and followed-up by a private note to the attendees.

Wider Activities

In January 2024, BASIC Executive Director, Sebastian Brixey-Williams and BASIC Policy Fellow and Programme Manager, Dr Chiara Cervasio attended the 61st Course of the International School on Disarmament and Research on Conflicts (ISODARCO) in Trento, Italy, where they were invited to give a presentation on 'Nuclear Responsibilities in the Context of Behaviour Approaches to Nuclear Arms Control'. The presentation focused on how the BASIC-ICCS Nuclear Responsibilities Approach can provide an alternative model for arms control to promote nuclear risk reduction, and sharing findings from the work of the Programme on Nuclear Responsibilities in South Asia.

In May 2024, Dr Cervasio presented her research at the International Studies Association (ISA) virtual roundtable 'New Avenues and Perspectives on Diplomacy and Trust' (<https://www.youtube.com/watch?v=9S1dOihtPJM>).

In June 2024, Dr Cervasio was invited to the conference "US Nuclear Strategy in a Changing Indo-Pacific", at the London School of Economics and Political Science (LSE), to act as a discussant in a panel focused on South Asian nuclear dynamics.

These broader activities helped establish BASIC as a leading think tank in advancing innovative approaches to arms control and nuclear diplomacy-such as the Nuclear Responsibilities Approach-and as a key research hub on nuclear policy in South Asia.

Longer Term Objectives

Looking ahead, the Programme will continue to deepen its engagement with the Indian and Pakistani Track I nuclear policy communities, and secure sustained and differentiated funding to maintain its momentum and expand its geographical reach and thematic focus. In particular, the Programme aims to develop new governance standards to keep up with change in the security and technological environment, both in South Asia and elsewhere.

In the NPT context, our intention is for the Nuclear Responsibilities Approach to play a constructive role in helping states parties achieve consensus in their negotiations both at the 2026 Review Conference and beyond.

4. Risk Reduction Programme

Summary

The purpose of the Risk Reduction programme is to research and identify the risk of conflict or escalation of conflict between states, including the risk of nuclear use during conflict, with a primary focus on the Euro-Atlantic area. The Programme has broadened its scope of work by addressing non-traditional aspects of security – such as environmental and human security - alongside the traditional conceptions. The programme responds through the development of research-based policy advice on risk reduction tools, confidence-building measures, and implementation strategies.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2024

Early in 2024, a decision was taken to incorporate the work of the Technological Risk programme into the Risk Reduction portfolio, due to the clear overlaps between their mandates and following the departure of the former's Programme Manager. The Risk Reduction Programme continues to be led by Dr Gry Thomasen, who also serves as BASIC's Research Director.

Annual Updates

The Risk Reduction Programme has achieved significant milestones this year in its mission to address the future European security architecture as part of its three-year flagship project 'Rethinking European Security: Realising a Sustainable Security Architecture in Europe' (2023-2026), funded by the Polden Puckham Charitable Foundation (PPCF).

We held the first three of five track 1.5 workshops with participation of government officials from Northern, Central and Southern Europe to discuss the requirements for a sustainable security architecture in Europe. The project also held a workshop with Russian experts residing inside and outside of Russia. Our ability to continue the dialogue with Russian experts in a period of time where they have largely been excluded from any kind of dialogue with European organisations and institutions is significant. The participation from high level government officials and experts, including Russian experts is a testament to the trust key stakeholders across Europe have in BASIC as a dialogue convenor and policy influencer.

As Dr Thomasen also became BASIC's Research Director in July 2024, programmatic fundraising efforts slowed down in the remainder of 2024, and the Programme focused its efforts on delivering the 'Rethinking European Security' project.

However, our increased presence in Europe has also resulted in our expertise being called for at high levels of government. Dr Thomasen was asked to speak at the UK-France Strategic Forum, a closed annual meeting between the Ministries of Defence of the UK and France, about threats and risk perceptions in Europe to inform UK and French policy making. She also spoke at the European Union Non-Proliferation and Disarmament Consortium's (EUNPDC) 13th Consultative Meeting in Brussels about strategic risk reduction to an audience of European policy makers. Dr Thomasen was also asked to be the keynote speaker at Corvinus University in Budapest on the occasion of the Department of International Relations 60th anniversary.

The Programme has also seen continued impact in academic publications, with Dr Thomasen being the co-editor of The Palgrave Handbook of Non-State Actors in East-West Relations (<https://link.springer.com/referencework/10.1007/978-3-031-40546-4>). The Handbook introduces to readers the diverse universe of non-state actors that have played or are currently playing a significant role in the context of East-West relations from 1945 to the present. In addition to editing, Dr Thomasen also contributed with a chapter on The International Campaign to Abolish Nuclear Weapons (ICAN) (https://link.springer.com/rwe/10.1007/978-3-031-40546-4_16), as well coauthoring the introductory chapter on non-state actors: (https://link.springer.com/rwe/10.1007/978-3-031-40546-4_12).

Longer Term Objectives

The Risk Reduction Programme has positioned BASIC as a key organisation fostering and shaping dialogue and understanding among governments and experts on the future of European security. Our work has formed and nurtured a community of practice in Europe in an increasingly complex geopolitical landscape, and our intention is to continue to nourish that community and develop new project work that draws on it - both broadening and deepening our research and policy engagements.

Non-traditional security approaches will grow as an area of focus for us. Building on past work on Arctic and climate security, we intend to reinvest ourselves in this line of inquiry.

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All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation formally closed its doors after 24 years of operations in the British Parliament in 2024. This decision was taken by agreement of the Co-Chairs and BASIC, which had provided the Clerk to the Group since its founding in 2000, on the basis of funding scarcity, a declining membership, and the increased administrative burden brought by the introduction of new APPG governance rules in October 2023. A final announcement on the APPG's closure is available here: <https://basicint.org/appg-to-close-after-24-years/> and the APPG's archive will remain online indefinitely at the following link: <https://basicint.org/portfolio/appg/>

Joint PhD Studentships

In 2024, BASIC has continued to be a partner to two funded joint PhD studentships:

1. Alice Spilman, in collaboration with the University of Birmingham (2019 - 2025 completion). Alice's PhD thesis, titled 'Spaces and faces of power: the NPT origin story' explores the role that different forms of power and different types of spaces played in shaping the outcomes of the negotiations for the NPT. The thesis takes an interdisciplinary approach, using and adapting a theoretical framework (The Powercube) from international development studies and applying it to nuclear negotiations for the first time. In doing so, the thesis uncovers elements of the NPT negotiations that are often overlooked, making both a theoretical and empirical contribution to our knowledge of nuclear diplomacy during the 1960s.

2. Laura Rose Brown, in collaboration with the University of Leeds (2021-2025 expected completion). Laura Rose's PhD project, titled 'What happens when gender-talk meets nukespeak?' explores the recent trend to 'gender' nuclear policy making. The thesis applies feminist methodologies in order to decipher the impact of current approaches to gender nuclear policy and asks what this trend makes politically possible for non-proliferation and disarmament.

As part of her PhD policy impact, Laura Rose Brown launched a series of workshops in 2023 and 2024 that aim to develop a Community of Practice (CoP) tasked with measuring the impact of existing approaches to gender in the nuclear policy field. The CoP asks a question which has been missing in projects dealing with gender in nuclear policy so far, namely: How are current approaches to gendering nuclear weapons policy anticipated to work in practice? Relying on tools of policy and impact evaluation, members have been guided through the evaluation of their work and reflections on gender and nuclear weapons, critically engaging with the theories of change, assumptions, and the necessary conditions for success in their organisations and for nuclear policy writ large. This project has been funded with a micro-grant from the Gender Champions in Nuclear Policy (GCNP), hosted by the Nuclear Threat Initiative.

Sustainability

BASIC takes sustainability seriously, being acutely aware that international diplomacy can damage the environment through its reliance on frequent air travel.

We recognise that our work, as a convenor of international dialogues that bring together participants from different parts of the world, can generate high levels of carbon emissions compared to other fields. In our work to 'safeguard humanity and Earth's ecosystem' from nuclear weapons use, we are therefore conscious that we must do everything we can not to exacerbate the grave ecological crises that humanity faces, such as the climate and extinction emergencies.

While there are certain actions that can be taken to mitigate their impacts, there is no sustainable way to fly. Accordingly, we judge that the negative impacts of every flight must be weighed carefully against the expected benefits of doing so, on a case-by-case basis.

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For the year ended 31 December 2024

BASIC is committed to minimising its carbon footprint as we carry out our work, and we actively foster a culture of flygskam/flight shame and greater mindfulness of the negative externalities of international travel across the organisation. To advance this, we adhere to the following principles and rules:

- We hold events online instead of in-person whenever possible, provided that we judge that they have the potential to create the same trust-building or policy impact.
- We choose suitable locations for our dialogues that minimise the aggregate carbon emissions produced from participants' travel.
- We exercise good judgement about whether it is necessary for BASIC staff to attend international conferences in-person, if a virtual option is available.
- We require all BASIC staff and contractors to travel by train or road on journeys up to 8 hours, and staff and event participants are always strongly encouraged to travel by train or other more sustainable transport options wherever feasible.
- We budget to offset the carbon emissions produced from flights in our projects, wherever funders allow us to do so, through investments in actions like tree-planting projects to protect and restore our planet.
- We minimise our use of printing to a bare minimum, taking advantage of digital technologies and practices to share our work online.
- We provide a non-meat option at any meals that we host.
- We will advocate that funders and fellow NGOs in our field adopt stronger minimum standards and best practices in relation to the protection of the planet in carrying out their work.
- We will build a system to allow us to track and voluntarily report on our annual carbon emissions and encourage others to do the same.

Serious incidents or other matters

BASIC can confirm that there are no serious incidents or other matters that were not brought to the Charity Commission's attention.

Financial Review

2024 was year of continued growth. Our total income in 2024 was £984,390, an increase of 27% on the previous year. Total expenditure was £930,937, an increase of 28.24% from the previous year.

In 2024 we are reporting a £53,453 surplus of income over expenditure, of which £9,722 is a surplus on restricted funds and a surplus of £43,731 on unrestricted funds.

Our principal source of both restricted and unrestricted income is grant income from governments and trusts. All income is raised on the basis of spending it directly or indirectly upon the mission of the organisation. Expenditure is planned to ensure that the organisation maintains a positive reserve balance.

Total Funds and Reserves Policy

BASIC's operations are supported by a healthy balance of unrestricted and restricted funding. Unrestricted funding enables BASIC to have greater political independence and agility to adapt rapidly to a changing policy environment, take potentially-rewarding risks, plan for the longer term and explore new, innovative

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Report of the trustees

For the year ended 31 December 2024

programmatic directions. Restricted funding provides the primary financial backing behind our programme activities.

Whilst the organisation does not aim to accumulate savings for their own sake, it is desirable to possess a minimum level of reserves to provide a level of confidence in continued operations. Our objective is to ensure that BASIC possesses general reserves in the range of six months of operational costs. BASIC ended the 2024 financial year with £321,826 in reserves, comprised of £11,038 restricted reserves and £310,788 unrestricted reserves. This is sufficient reserves to cover approximately 6 months of operational costs.

Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiners

Johnsons, Chartered Accountants were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees 27.10.2025 and signed on their behalf by



Helena Harding, Chair of the Board.

Independent examiner's report

To the trustees of

British American Security Information Council

I report to the trustees on my examination of the accounts of British American Security Information Council (the charity) for the year ended 31 December 2024, which are set out on pages 17 to 29.

Responsibilities and basis of report

As trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

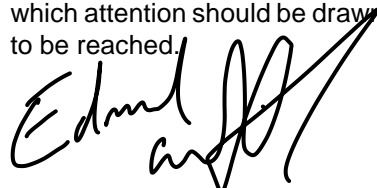
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Edmund Cartwright FCCA, FMAAT

Johnsons, Chartered Accountants
1-2 Craven Road
Ealing
London
W5 2UA

Date:..... 31st October 2025

British American Security Information

Statement of financial activities

For the year ended 31 December 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	-	1,516	1,516	1,338
Charitable activities	5	851,446	124,046	975,492	773,234
Other income		-	6,527	6,527	-
Investment income	4	-	855	855	560
Total income		<u>851,446</u>	<u>132,944</u>	<u>984,390</u>	<u>775,132</u>
Expenditure on:					
Raising funds		-	-	-	3,081
Charitable activities		<u>841,724</u>	<u>89,213</u>	<u>930,937</u>	<u>722,877</u>
Total expenditure	7	<u>841,724</u>	<u>89,213</u>	<u>930,937</u>	<u>725,958</u>
Net income and movement in funds	8	9,722	43,731	53,453	49,174
Reconciliation of funds					
Total funds brought forward		<u>88,800</u>	<u>179,573</u>	<u>268,373</u>	<u>219,199</u>
Transfer between funds		<u>(87,484)</u>	<u>87,484</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u>11,038</u>	<u>310,788</u>	<u>321,826</u>	<u>268,373</u>

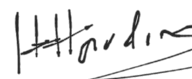
All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 13 to the financial statements.

British American Security Information Council

As at 31 December 2024

	Note	£	2024 £	2023 £
Current assets				
Debtors	11	31,911		35,250
Cash at bank and in hand		<u>498,068</u>		<u>252,904</u>
		529,979		288,154
Liabilities				
Creditors: amounts due within 1 year	12	<u>(208,153)</u>		<u>(19,781)</u>
Net current assets			<u>321,826</u>	<u>268,373</u>
Net assets	13		<u>321,826</u>	<u>268,373</u>
Funds				
Restricted funds	14		11,038	88,800
Unrestricted funds:				
General funds			<u>310,788</u>	<u>179,573</u>
Total funds			<u>321,826</u>	<u>268,373</u>

Approved by the trustees on 27.10.2025 and signed on their behalf by



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Helena Harding, Chair

British American Security Information Council

Statement of cash flows

For the year ended 31 December 2024

	2024	2023
	£	£
Cash used in operating activities:		
Net movement in funds	53,453	49,174
Adjustments for:		
Decrease / (increase) in debtors	3,339	79,267
Increase / (decrease) in creditors	<u>188,372</u>	<u>(12,912)</u>
Net cash provided by / (used in) operating activities	<u>245,164</u>	<u>(115,529)</u>
Increase / (decrease) in cash and cash equivalents in the year	245,164	(115,529)
Cash and cash equivalents at the beginning of the year	<u>252,904</u>	<u>137,375</u>
Cash and cash equivalents at the end of the year	<u>498,068</u>	<u>252,904</u>

The charity has not provided an analysis of changes in net debt as it does not have any long-term financing arrangements.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British American Security Information Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

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

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2024	2023
Raising funds	0%	3.4%
Charitable activities	100%	96.6%

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method.

l) Pension costs

Pension costs charged in the financial statements represent the contribution payable by the charity during the year.

m) Foreign currencies

Transactions in foreign currencies are recorded at the exchange rate ruling on the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key sources of estimation uncertainty that would have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2023 Total
	£	£	£
Income from:			
Donations and legacies	-	1,338	1,338
Investment income	-	560	560
Charitable activities	<u>708,049</u>	<u>65,185</u>	<u>773,234</u>
Total income	<u>708,049</u>	<u>67,083</u>	<u>775,132</u>
Expenditure on:			
Raising funds	-	3,081	3,081
Charitable activities	<u>680,719</u>	<u>42,158</u>	<u>722,877</u>
Total expenditure	<u>680,719</u>	<u>45,239</u>	<u>725,958</u>
Net income	<u>27,330</u>	<u>21,844</u>	<u>49,174</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

3. Income from donations and legacies

	2024	2023
	Total	Total
	£	£
Donations	1,516	1,338
	<u>1,516</u>	<u>1,338</u>
Total income from donations and legacies	<u>1,516</u>	<u>1,338</u>

All income from donations and legacies in the current and prior year was unrestricted.

* Gifts in kind relate to consultancy and legal fees.

4. Income from Investment

	2024	2023
	Total	Total
	£	£
Deposit account interest	855	560
	<u>855</u>	<u>560</u>
Total income from Investment	<u>855</u>	<u>560</u>

5. Income from charitable activities

	Restricted	Unrestricted	2024
	£	£	Total
			£
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	394,014	-	394,014
Netherlands Government	34,000	-	34,000
United States Government	44,753	-	44,753
Plough Shares	60,138	-	60,138
Norwegian Ministry of Foreign Affairs	55,575	-	55,575
The Joseph Rowntree Charitable Trust	24,117	-	24,117
Canada: NPT Monitor and Nuclear Transparency	88,929	-	88,929
Polden Puckham Charitable Foundation	149,920	-	149,920
The Marmot Trust	-	80,000	80,000
HT LB Cadbury Charitable	-	14,000	14,000
Network for Social Change	-	19,690	19,690
Grants and fees < £10,000	<u>-</u>	<u>10,356</u>	<u>10,356</u>
Total income from charitable activities	<u>851,446</u>	<u>124,046</u>	<u>975,492</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

5. Income from charitable activities (continued)

Prior period comparatives:

	Restricted	Unrestricted	2023
	£	£	Total
			£
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	338,589	-	338,589
Canada Government	86,338	-	86,338
United States Government	37,943	-	37,943
Ploughshares Fund	29,719	-	29,719
Polden Puckham Charitable Foundation	150,000	-	150,000
Norwegian Ministry of Foreign Affairs	65,460	-	65,460
The Joseph Rowntree Charitable Trust	-	31,000	31,000
Harvard Sussex Program	-	18,950	18,950
Geneva Centre for Security Policy	-	8,619	8,619
Grants and fees < £10,000	<u>-</u>	<u>6,616</u>	<u>6,616</u>
Total income from charitable activities	<u><u>708,049</u></u>	<u><u>65,185</u></u>	<u><u>773,234</u></u>

6. Government grants

The charity receives government grants, defined as funding from UK Foreign, Commonwealth and Development to fund charitable activities. The total value of such grants in the year ending 31 December 2024 was £394,014 (2023: £338,589). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Wages and salaries (note 9)	-	547,520	-	547,520
Other staff costs and consultancy	-	116,990	-	116,990
Office running costs	-	418	54,115	54,533
Meeting and travel expenses	-	195,023	-	195,023
Audit and accountancy	-	-	10,763	10,763
Other expenses	-	6,108	-	6,108
Sub-total	-	866,059	64,878	930,937
Allocation of support and governance costs		64,878	(64,878)	-
Total expenditure	-	930,937	-	930,937

Prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Wages and salaries (note9)	-	492,549	26,285	518,834
Other staff costs and consultancy	-	59,365	4,302	63,667
Office running costs	-	2,322	14,732	17,054
Meeting and travel expenses	-	78,155	31,237	109,392
Audit and accountancy	-	-	5,796	5,796
Other expenses	-	4,718	5,839	10,557
Loss/(gain) on foreign exchange	-	-	658	658
Sub-total	-	637,109	88,849	725,958
Allocation of support and governance costs	3,081	85,768	(88,049)	-
Total expenditure	3,081	722,877	-	725,958

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

8. Net movement in funds

This is stated after charging:

	2024	2023
	£	£
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (inc. VAT)	3,960	3,000
▪ Other services	-	-
	<u>-</u>	<u>-</u>

9. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	486,594	450,090
Social security costs	43,060	46,044
Pension costs	17,866	22,700
	<u>547,520</u>	<u>518,834</u>

The number of employees whose annual emoluments were £60,000 or more were:

	2024	2023
£60,000 to £91,000	<u>2</u>	<u>1</u>

The key management personnel of the organisation comprise the trustees and Executive Director. The total employee benefits received by the key management personnel during the year were £159,750 (2023: £149,445).

The average head count during the year was 13 (2023: 10.7). The average number of employees (full-time equivalent) during the year was 12 (2023: 10).

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2024 £	2023 £
Trade debtors	30,077	32,427
Prepayments	<u>1,834</u>	<u>2,823</u>
	<u>31,911</u>	<u>35,250</u>

12. Creditors: amounts due within 1 year

	2024 £	2023 £
Trade creditors	25,787	1,406
Taxation and social security	11,247	1,882
Other creditors	3,225	542
Accruals	<u>167,894</u>	<u>15,951</u>
	<u>208,153</u>	<u>19,781</u>

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	11,038	518,941	529,979
Current liabilities	<u>-</u>	<u>(208,153)</u>	<u>(208,153)</u>
Net assets at 31 December 2024	<u>11,038</u>	<u>310,788</u>	<u>321,826</u>

Prior period comparatives

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	88,800	199,354	288,154
Current liabilities	<u>-</u>	<u>(19,781)</u>	<u>(19,781)</u>
Net assets at 31 December 2023	<u>88,800</u>	<u>179,573</u>	<u>268,373</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

14. Movements in funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2024 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	1,569	-	-	(1,569)	-
Emerging Voice Network	59,901	115,713	(104,675)	(59,901)	11,038
Risk Reduction	3,153	149,919	(151,236)	(1,836)	-
Nuclear Responsibilities	24,177	326,935	(325,169)	(25,943)	-
Non-Proliferation & Disarmament	-	258,879	(260,644)	1,765	-
Total restricted funds	88,800	851,446	(841,724)	(87,484)	11,038
General funds	179,573	132,944	(89,213)	87,484	310,788
Total unrestricted funds	179,573	132,944	(89,213)	87,484	310,788
Total funds	268,373	984,390	(930,937)	-	321,826

Transfer between funds

The transfer between funds was made to correct the risk classification of a project.

Purposes of restricted funds

All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain.

Non-Proliferation and Disarmament

The Non-Proliferation and Disarmament Programme aims to contribute to international efforts to prevent the spread of weapons of mass destruction and to facilitate their reduction and elimination. The Programme also houses BASIC's work to advance the peaceful uses of civil nuclear science and technologies, in order to make progress on Pillar III of the Nuclear Non-Proliferation Treaty (NPT), the climate emergency, and the United Nations Sustainable Development Goals.

Risk Reduction

The purpose of the Risk Reduction programme is to research and identify the risk of conflict or escalation of conflict between states, including the risk of nuclear use during conflict, with a primary focus on the Euro- Atlantic area. The Programme has broadened its scope of work by addressing non-traditional aspects of security - such environmental and human security - alongside the traditional conceptions. The programme responds through the development of research-based policy advice on risk reduction tools, confidence- building measures, and implementation strategies.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2024

Nuclear Responsibilities

The purpose of the Programme on Nuclear Responsibilities is to stimulate inclusive global dialogue about states' responsibilities in relation to nuclear weapons possession and between states in nuclear deterrence relationships. The programme facilitates discussions amongst nuclear officials and experts to help them determine their nuclear responsibilities.

Emerging Voice Network

The Emerging Voices Network exists to facilitate collaborative dialogue and trust-building between professionals at the beginning of their careers, as well as intergenerationally with senior leaders in the field. The Network also aims to provide contacts, skills, and inspiration to these emerging leaders as they shape their professional direction and profiles: through policy training and capacity-building, public events, publications, networking opportunities, mentorship, and targeted outreach.

14. Movements in funds (continued)

Prior period comparatives

	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	1,569	-	-	-	1,569
Emerging Voice Network	59,901	95,179	(95,179)	-	59,901
Risk Reduction	-	236,338	(233,185)	-	3,153
Nuclear Responsibilities	-	376,532	(352,355)	-	24,177
Total restricted funds	61,470	708,049	(680,719)	-	88,800
General funds	157,729	67,083	(45,239)	-	179,573
Total unrestricted funds	157,729	67,083	(45,239)	-	179,573
Total funds	219,199	775,132	(725,958)	-	268,373

15. Related party transactions

There were no related party transactions recorded in the year (2023: Nil).

BRITISH AMERICAN SECURITY INFORMATION COUNCIL

England & Wales - Charity number 1001081

Accounts

Charity no. 1001081

**British American Security Information
Council**

**Report and Unaudited Financial
Statements**

31 December 2023

British American Security Information Council

Reference and administrative details

For the year ended 31 December 2023

Charity number 1001081

Registered office and operational address Work + Play
11 Seven Sisters Road
London
N7 7FN

Trustees The trustees who served during the year and up to the date of this report were as follows:

Andrew Cottey

Peter Jones
Paul Carroll
Angela Kane
Joanne Skolnick
Thomas Hajnoczi
Helena Harding
Laicie Heeley
Daniel Johnson
Togzhan Kassenova
James Madeley
Stuart Casey-Maslen

Chair

Treasurer
Appointed September 2023
Appointed September 2023
Appointed June 2023

Appointed September 2023

Executive directors Sebastian Brixey-Williams

Principal bankers Metro Bank
One Southampton Row
London
WC1B 5HA
UK

Independent examiners Johnsons Chartered Accountants
1-2 Craven Road
Ealing
London
W5 2UA

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

The trustees present their report and the independently examined financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, Governance and Management

BASIC is a Charitable Trust and is governed by a Trust Deed, which is available upon request. The Board of Trustees governs the organisation through quarterly board meetings, chaired by Dr Andrew Cottey. The Executive Director is responsible for the daily leadership and management of the organisation, and is accountable to the Board of Trustees.

Board membership is decided by the existing trustees in consultation with the Executive Director, with a view to ensuring that the Board of Trustees features a healthy mix of professional competencies and substantive expertise relating to BASIC's mission area. Comprehensive reviews of Board competency are done annually, led by a membership sub-committee of the Board. Diversity of all forms is an important consideration in identifying Board membership. The Board commits itself to achieving full or near-full gender parity across its trusteeship, acknowledging the fact that the on-boarding and off-boarding of trustees may create temporary moments of imbalance in both directions.

New Board members are confirmed at a quarterly board meeting, and are provided with an induction pack and a one-hour session with the Chair and the Director to introduce them to the role and the organisation. They are also required to undertake mandatory training on core competencies related to human resources including bullying and sexual harassment; equity, diversity and inclusion; and unconscious bias. Training on charity finances, governance, and cybersecurity is also requested to be completed by some trustees.

The Board appointed Joanne Skolnick in July 2023, and Paul Carroll, Stuart Casey-Maslen, and Angela Kane in September 2023. David Pritchard retired from the Board in June 2023 and Anita Friedt in July 2023.

The Executive Director's salary is reviewed by a board sub-committee made up of the Chair of the Board, the Treasurer and at least two additional board members with financial, HR or management experience. The Director's performance is assessed on an annual basis. BASIC is a member of the Rethinking Security network. This has no impact on the operating policies of the charity.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

Objectives and Activities

About BASIC

BASIC is an independent, non-profit think tank based in London whose mission is to safeguard humanity and Earth's ecosystem from nuclear risks and interconnected security threats, for generations to come. Our vision is for a global security consensus founded on multilateralism, recognition of the indivisibility of security, consideration of future generations, and respect for planetary boundaries.

We are widely recognised as a leading think tank working on foreign affairs and international security policy in the United Kingdom, in particular due to our longstanding specialist expertise in nuclear policy. Founded in 1987, for over 37 years we have been at the forefront of global efforts to build trust amongst nations and to control and reduce weapons stockpiles and risks. To do this, we work with governments and experts around the world to convene inclusive dialogues and produce original research and thought leadership that aim to challenge orthodoxy and zero-sum thinking, and open pathways towards cosmopolitan security.

Our Strategies

BASIC is an agile organisation that is able to rapidly acquire new skills and ways of working in order to best achieve our mission. As such, we do not consider ourselves limited to certain ways of working. However, there are five core services in which we have expertise and an established reputation, as set out in the table below.

Intervention	Description
Thought Leadership and Research	Development or mainstreaming of new visions, approaches, conceptual frameworks, strategic analysis and policy proposals.
Dialogue Facilitation	Tracks 1, 1.5 and 2 dialogues for distrust reduction and trust-building; building shared visions, understanding and agreements.
Initiative Co-Piloting	NGO partnership to governments, international organisations, and academic institutions providing advice, methodologies, proposals, networks, convening power, political energy, legitimacy etc. to such efforts.
Network Development	Track II bilateral contacts between nuclear-armed states; global youth network development; breaking out of nuclear silos.
Capacity-building & Training	Training governments on new frameworks and approaches; building capacity of younger people in the field.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

How We Measure Success

At a high level, success for BASIC is about fulfilling our mission to safeguard humanity and Earth's ecosystem from nuclear risks and interconnected security threats, for generations to come.

In practice, this usually comes down to: a) changes to government rhetoric, policies, or practices (e.g. nuclear deterrence or disarmament policy) based on our advice; b) fostering distrust reduction or trust building between key stakeholders (e.g. officials / experts working across political divides) through our dialogue work; or c) understanding- or capacity-building among key stakeholders (e.g. early career professionals) through our training and education efforts.

BASIC has an internal monitoring, evaluation, and impact measurement approach that assesses a range of factors at four levels: 1) organisational, 2) programme, and 3) project levels, as well as monitoring the performance of 4) individual staff members.

Each of our projects are assessed against their project innovation, design, delivery, outcomes, resourcing, budgeting, and the level of diversity of participation. Programmes are assessed according to the aggregate of the projects that fall under them, as well as against the clarity of their strategy and delivery of their strategic objectives.

Organisationally, we assess BASIC's leadership and management, strategy and delivery of strategic objectives, Board governance, financial performance, and reputation.

Key indicators that we look for when we assess the impact of our work include, but are not limited to:

1. Confirmation from key stakeholders such as government officials that our work has impacted their policies or practices;
2. Evidence of our recommendations or our language being picked up and implemented by key stakeholders and shaping their discourse or behaviour;
3. Attendance at our events: number of participants, seniority, engagement, etc.;
4. Traffic to our website, downloads of our publications, and engagement in the media and social media;
5. Quotations or references in publications.

The trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

Our Programmes

BASIC implemented its mission in 2023 through the delivery of a range of funded projects falling under five programme areas. In addition, in 2023 BASIC continued in its role as the Secretariat of the All-Party Parliamentary Group on Global Security and Non-Proliferation.

1. The Emerging Voices Network

Summary

The Emerging Voices Network (EVN) is a digital, global network of high-potential, early career researchers on nuclear weapons and nuclear policy issues. Today's early career researchers on nuclear issues are geographically dispersed and disconnected from each other, particularly in terms of engagement between different regions. The EVN exists to enable sustained dialogue and facilitate collaborative problem-solving between these younger people, as well as intergenerationally with senior experts in the field. Since 2020, it has grown to become a ~350-member strong network, providing policy training and capacity-building, public events, publications, networking opportunities, mentorship, and targeted outreach.

Annual Updates

The Emerging Voices Network (EVN) programme experienced a year of significant growth and achievement, focusing on two main funded projects while successfully securing additional funding for future initiatives. Throughout the year, the programme has consistently worked towards enhancing inclusivity in nuclear policy discussions, engaging emerging voices, and exploring the interconnections between various existential threats. The Emerging Voices Network (EVN) has been supported by two funders in 2023: a three-year grant (2022-2025) from the Norwegian Ministry of Foreign Affairs, and two projects funded by the Ploughshares Fund.

The EVN has seen remarkable expansion in 2023, growing from approximately 140 members at the start of the year to 352 members by November. This growth was bolstered by a successful call for applications that attracted 267 new members, significantly diversifying and strengthening the network.

The "De-siloing Existential Threats" project (2022-2023), funded by the Ploughshares Fund's 'Equity Rises' initiative, saw the completion of its first phase. This culminated in the publication of an edited anthology ("<https://basicint.org/anthology-de-siloing-existential-threats/>") in July 2023, featuring policy papers and recommendations from five EVN Working Groups on challenges in the nuclear policy field. The project included well-attended events, expert masterclasses, and secured a second year of funding of USD 80,000 from the Ploughshares Fund to continue and expand this work in 2023-2024. The second phase engaged four focus groups in exploring connections between climate change, social justice, the military-industrial complex, racism, and diversity in relation to nuclear policy.

Under the grant from Norway, a key achievement was the publication of the "Regional Youth Perspectives on the NPT Review Process" report (<https://basicint.org/report-regional-youth-perspectives-on-the-npt-review-process/>) in June 2023. This report, based on input from nine regional EVN consultants, provided valuable insights into regional barriers and opportunities for early career professionals' engagement with the NPT. Later in the year, the EVN launched a second major policy cycle, focusing on the Humanitarian Impacts of Nuclear Weapons, which involved five working groups examining different aspects of humanitarian impacts within the NPT context.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

In terms of policy engagement, the programme has made several notable contributions. These include the EVN Youth/Early Career PrepCom Consultation Process, resulting in a Working Paper submission to the 2023 PrepCom, and participation in a UNODA event in Vienna on science, technology, and its impact on nuclear policy.

The EVN programme has been proactive in its outreach and collaboration efforts. Team members attended the NPT Preparatory Committee meeting in Vienna, engaging with stakeholders and distributing recent EVN publications. The programme organised events focused on humanitarian impacts, including a session at the Austrian Embassy in London, and has actively sought collaboration with organisations like the Asia-Pacific Leadership Network.

The EVN also furthered its wider educational and training opportunities for its network members through its continued 'masterclasses' (<https://basicint.org/expert-masterclasses/>), which included sessions delivered by Jamie Kwong on the 'Climate-Nuclear Nexus', and Professor Andrew Futter on the 'Third Nuclear Age'. These Masterclasses are intended to be a digital-first resource available to both EVN networks and the general public, to learn directly from the field's senior experts on key areas of nuclear issues and build their knowledge and expertise. These sessions are hosted live over Zoom, to give network members the opportunity to meet and discuss the session's topic with the delivering expert, and are later uploaded to the BASIC website and Youtube so that it is a lasting available resource to the wider community and interested individuals. There is continued engagement with these Masterclasses after they are shared online, with some recordings garnering between 100-300 views.

Additionally, the EVN Board (composed of EVN members) and EVN staff team collaboratively developed a Code of Conduct to guide network interactions and activities. Looking ahead, the EVN programme is well-positioned for continued impact. It aims to capitalise on the expanded EVN to increase global reach and diversity in nuclear policy discussions, leverage ongoing policy cycles to contribute to international debates and develop new formats for collaboration and learning.

Longer Term Objectives

Looking ahead, the Emerging Voices Network will take on the next phases of both its projects, funded by the Ploughshares Fund and the Ministry of Foreign Affairs of Norway respectively. The first project entails a policy cycle centred around using Futures and Foresight to imagine pathways to a world beyond nuclear deterrence, and the second involves a policy cycle on 'Nuclear Harm Reduction', which will result in an anthology of five policy papers offering innovative thinking and policy recommendations on how to strengthen methods of harm reduction to prevent, mitigate, and respond to different kinds of nuclear harm. These policy cycles will run alongside our masterclasses, speed networking, and peer-to-peer mentoring.

In its longer-term objectives, the EVN looks to further strengthen the network connections it builds amongst its members – this will be done through the launch of a LinkedIn group for members to reach out to one another directly for shared opportunities and collaboration, along with the development of an EVN Directory. As part of our broader effort to continuously extend the accessibility of the EVN's activities to its members as it develops, the EVN team will explore methods such as grouping network members more closely based on timezone, and scheduling events such as webinars and masterclasses at varying times. The EVN also aims to find ways to facilitate further 'in-person' engagements for its network members, such as informal networking meetings, and an EVN conference/symposium.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

2. Nuclear Disarmament

Summary

The Nuclear Disarmament programme aims to facilitate the global transition to a post-nuclear weapons world. It works across nuclear disarmament treaties such as the NPT and the TPNW. Over the Eleventh Review Cycle, the Programme's primary focus was as the NGO partner to the Stockholm Initiative.

Annual Updates

The Nuclear Disarmament programme underwent a renewal in 2023, marked by the conclusion of a major project, funding uncertainties, and strategic repositioning.

The year began with the successful wrap-up of the 2022 'Stepping Stones / Stockholm Initiative' project, funded by the Swedish Ministry of Foreign Affairs (MFA). This project began in 2019, and its completion coincided with that of the Tenth NPT Review Cycle. A highlight of this project was a virtual workshop held in January 2023, which brought together diverse stakeholders, including representatives from both nuclear-weapon and non-nuclear-weapon States from across the political spectrum. The discussions at this event were candid and productive, culminating in the publication of the report "Nuclear Diplomacy Crossroads: What Future for the Stockholm Initiative in the Eleventh NPT Review Cycle" (<https://basicint.org/nuclear-diplomacy-crossroads/>) in March 2023.

The 'Stepping Stones / Stockholm Initiative' project had been the only project of the Nuclear Disarmament programme at the start 2023, leading to a funding gap. Compounding this challenge was Programme Manager Rishi Paul departure from BASIC in spring 2023 to take up the position of Senior Policy Fellow at the European Leadership Network, leaving a leadership gap in the programme. Together, these developments led to a period of reduced activity for the Nuclear Disarmament programme in 2023.

The leadership and fundraising gap was filled by BASIC's Executive Director who prioritised fundraising for the programme from Q3 onwards. Following a set of successful conversations at the NPT PrepCom in July/August, work got started on new funding bids to produce two major new services to support the Nuclear Non-Proliferation Treaty Process: an NPT Monitor and a Nuclear Transparency Index (NUTRI), which have since been successfully secured in 2024. Collectively, these sets of outputs will support efforts towards increased transparency and accountability in the NPT regime. Thus, while the past year has presented significant challenges, the ongoing efforts to reimagine and refund the Nuclear Disarmament programme demonstrate BASIC's unwavering commitment to this critical area of work.

Longer Term Objectives

The NPT Monitor and the Nuclear Transparency Index will be the flagship projects of the Nuclear Disarmament Programme in the coming years. With the NPT Monitor, BASIC will play a central role in assessing the implementation of the Nuclear Non-Proliferation Treaty, helping set the agenda for treaty discussions throughout this and upcoming review cycles, and organising documentation in order to assist States Parties in their preparations for the negotiations.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

3. Nuclear Responsibilities

Summary

The purpose of the Programme on Nuclear Responsibilities is to stimulate inclusive global dialogue about states' responsibilities in relation to nuclear weapons possession and between states in nuclear deterrence relationships. Run jointly in 2023 between BASIC and the Institute for Conflict, Cooperation and Security (ICCS) at the University of Birmingham, the programme facilitates discussions amongst nuclear officials and experts to help them determine their nuclear responsibilities.

Annual Updates

The Programme on Nuclear Responsibilities operated in two separate tracks in 2023: a South Asia track and an NPT track.

The South Asia track of the Programme on Nuclear Responsibilities has been actively engaged in strengthening crisis prevention, management, and de-escalation mechanisms between India and Pakistan, mediated through track 1.5 discussion on each state's responsibilities in relation to nuclear weapons and one another. The programme has continued to facilitate national and multilateral dialogues in Asia, while also securing new funding and expanding the scope of its work. This track's efforts have been supported by two rounds of funding from the UK's Counter Proliferation and Arms Control Centre (CPACC), for 2022-2023 (£299,999) and 2023-2024 (£285,298).

Completing the first CPACC grant, the programme's activities commenced in the first quarter of 2023 with the co-leadership of South Asian partners: the Center for Security, Strategy and Policy Research (CSSPR) in Pakistan (CSSPR) and the Institute of Peace and Conflict Studies (IPCS) in India. In January 2023, the programme hosted national roundtable discussions in India and Pakistan focused on each country's nuclear responsibilities in relation to bilateral crisis communication mechanisms.

Following such activities, the programme made a notable contribution with the publication of a compendium titled "Crisis Communications: Indian and Pakistani Perspectives on Responsible Practices" (<https://basicint.org/compendium-crisis-communications-indian-and-pakistani-perspectives/>). Co-edited between, BASIC-ICCS, Dr. Rabia Akhtar (CSSPR), and Ruhee Neog (IPCS), the compendium features essays by Indian and Pakistani journalists and nuclear policy experts, offering a rare joint perspective on crisis communication mechanisms between the two countries. The compendium is, in itself, a rare example of India-Pakistan joint scholarly production, and the conclusion is notably co-authored by a Pakistani and an Indian scholar. We also held a launch event, which was recorded (<https://basicint.org/video-compendium-discussion-crisis-communications/>).

Building on the South Asia work, the programme also led a multilateral track 1.5 dialogue in Hanoi in March 2023, which brought together participants from India, Pakistan, and other Asia-Pacific countries to examine shared nuclear responsibilities and escalation risks in Southern Asia. Such engagements led to the identification of risk reduction policy proposals that have been set out in detail by BASIC in a report titled "Exploring Nuclear Risk Reduction Pathways in Southern Asia through Nuclear Responsibilities" (<https://basicint.org/wp-content/uploads/2023/04/NR-Exploring-Nuclear-Risk-Reduction-Pathways-in-Southern-Asia-through-Nuclear-Responsibilities.pdf>).

In March 2023, the programme also published a comprehensive report titled "Nuclear Responsibilities at Sea: Exploring Policy Proposals for Maritime Risk Reduction in the Asia-Pacific" (<https://basicint.org/report-nuclear-responsibilities-at-sea/>), following a track 1.5 dialogue facilitated by BASIC in 2022 with participants from India, Pakistan, and other Asia-Pacific countries to explore shared nuclear responsibilities in relation to maritime nuclear activities in the region.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

The second CPACC grant started in August 2023. Shortly afterwards, in September 2023, the programme hosted a roundtable at the UK's FCDO in London, bringing together UK-based experts and officials to encourage knowledge sharing and inclusive policy making on the UK's responsible engagement in nuclear South Asia. Additionally, the programme organised two Track 1.5 roundtables, one with Indian participants in Sri Lanka (November 2023) and another with Pakistani participants in Abu Dhabi (which would take place in January 2024), to discuss perceptions of responsible practices in crisis prevention, management, and de-escalation in the India-Pakistan context.

The NPT track has been supported by the US State Department, having been awarded \$102,649 from the Bureau of Arms Control, Verification and Compliance (AVC) – recently renamed as the Bureau of Arms Control, Deterrence and Stability (ADS) – for the project "Advancing Principles and Responsible Practices Within the Eleventh Review Conference: Interagency Evaluation Using the Nuclear Responsibilities Approach." This represents a significant milestone for the programme, as it marks the first time BASIC has collaborated with the US government, providing an opportunity to shape perceptions of responsibility during the current NPT Review Cycle.

Under the U.S. State Department-funded project, the programme produced a "Nuclear Responsibilities Primer" to provide an overview of how the language of nuclear responsibilities has been used in the context of NPT negotiations and identify areas of possible cooperation. The programme also prepared for an interagency meeting bringing together US officials from across the government that would take place in 2024 in Washington DC, and which would be followed by a confidential dialogue report.

Longer Term Objectives

Looking ahead, the programme aims to deepen its engagement with the Indian and Pakistani nuclear policy communities, translate its research and recommendations into tangible policy impact, and secure sustained funding to maintain its momentum and expand its geographical reach and thematic focus.

In the NPT context, our intention is for the Nuclear Responsibilities Approach to play a constructive role in helping states parties achieve a consensus in their negotiations of a final outcome document at the 2026 Review Conference.

4. Risk Reduction

Summary

The purpose of the Risk Reduction programme is to research and identify the risk of conflict or escalation of conflict between states, including the risk of nuclear use during conflict, with a primary focus on the Euro-Atlantic area. The programme responds through the development of research-based policy advice on risk reduction tools, confidence-building measures, and implementation strategies.

Annual Updates

The Risk Reduction Programme has achieved significant milestones this year in its mission to address NATO-Russia relations and enhance European security architecture. Our efforts culminated in the successful conclusion of our NATO-Russia Risk Reduction Project (funded by the Ministry of Foreign Affairs of the Netherlands), marked by the publication of "Clashes of Perceptions: Bridging Perspectives on Security in Europe" (<https://basicint.org/report-clashes-of-perceptions-bridging-perspectives-on-security-in-europe/>) by Dr Gry Thomasen. This comprehensive report synthesises our research findings and has garnered attention in policy circles.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

Throughout the year, we've maintained a productive dialogue with the Dutch Ministry of Foreign Affairs, exploring future risk reduction strategies within NATO. Our expertise has also been sought by the Romanian Ministry of Defence and the Lithuanian Ambassador to the UK, reflecting our growing influence among NATO's Eastern flank countries. This engagement underscores the programme's reputation as a trusted and professional think tank in the field of NATO-Russia risk reduction and broader European security issues.

BASIC's Risk Reduction programme increasingly looks to address both traditional and non-traditional security issues together. A major highlight of our year was securing a £450,000 grant from the Polden-Puckham Charitable Foundation for our ambitious three-year project, "Rethinking European Security: Realising a Sustainable Security Architecture in Europe". This initiative, now underway, promises to significantly advance our work in reshaping European security discourse and demonstrates the confidence placed in our approach by key funders.

In a similar vein, we launched a new project titled "Adapting and Understanding the Impact of Climate Change on Security: Mapping Allies' Responses and Perceptions" (<https://basicint.org/report-nato-and-climate-change/>), funded by the Canadian Department of National Defense (DND). This initiative positions us at the forefront of research on the critical intersection of climate change and security, expanding our expertise into this crucial area.

This trend is reflected also in the Risk Reduction programme's growing expertise and engagement in the Arctic region. This work has made remarkable progress this year, solidifying BASIC's position as an emerging authority in Arctic policy and security issues. Our work has garnered significant attention from key stakeholders and has been recognized through prestigious publications and substantial funding awards.

A highlight of our year was the invitation extended to Dr Chiara Cervasio to brief the Canadian Department of National Defence (DND) on human security in the Arctic (<https://basicint.org/report-prioritising-people-in-the-arctic/>) as part of their Expert Briefing Series. This prestigious event, attended by approximately 150 DND participants, underscores the growing recognition of our expertise in this critical area. Additionally, Dr Gry Thomasen's report on the conflict potential of Arctic sea routes and resources (<https://basicint.org/report-managing-resources-and-sea-routes-in-the-arctic/>) has been included in the Arctic Yearbook, one of the most prominent publications in the field, further cementing our academic impact. Our research continues to contribute to policy discussions, with our policy brief "After Ukraine: How can we ensure stability in the Arctic?" (<https://doi.org/10.1177/00207020231217463>) published in November 2023 in International Journal (78(4), 643-651).

The programme's funding success has been particularly noteworthy. We were awarded a MINDS Targeted Engagement Grant of £30,000 for our project "The Future of Alliance Relationships in the Arctic: Forecasting and Addressing Geopolitical and Strategic Risks 2022-2042" (<https://basicint.org/report-arctic-diplomacy-at-a-crossroads/>). This project involved high-level interviews with NATO permanent representatives and other key diplomats, yielding enthusiastic feedback and valuable insights into the increased prioritisation of the Arctic region following Russia's invasion of Ukraine.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

These projects, totaling £90,000 in funding from DND alone, demonstrate the confidence placed in our research and its relevance to current geopolitical challenges. They also highlight the clear synergies between our Arctic-focused work and broader climate security initiatives, positioning BASIC at the forefront of these interconnected fields. Beyond these funded outcomes, BASIC staff have also been invited to make presentations at prestigious forums such as the Pugwash Conferences and the Åland Islands Peace Institute Research Seminar. Dr Gry Thomasen's research "The Unsettled Alliance: Risk, Fear and Solidarity in NATO" (<https://jass.journal.fi/article/view/142894>) has been invited for publication in the *Journal of Autonomy and Security Studies* (Vol. 7 No. 2), further extending our academic impact and contributing to scholarly discourse in our field.

Longer Term Objectives

Throughout the year, the Risk Reduction Programme has consistently produced high-quality research outputs, including policy papers and academic publications. Our work continues to enhance our reputation and influence in shaping discussions on European security and NATO-Russia relations, positioning us as a key player in fostering dialogue and understanding in this complex geopolitical landscape. We intend to continue this work by both broadening and deepening our research and policy engagements.

The Rethinking European Security project commenced its first workshops in 2024 (<https://basicint.org/wp-content/uploads/2024/10/BASIC-Working-Paper-Vienna.pdf>). These events will further our mission to rethink European security in the face of contemporary challenges, bringing together key stakeholders and experts to drive forward innovative thinking in this critical area.

As we move forward, our Arctic work continues to flourish, with ongoing projects promising to yield valuable insights and policy recommendations. The positive reception from high-level diplomats and policymakers bodes well for future Arctic projects and reinforces our growing influence in shaping Arctic policy discussions.

5. Technological Risk

Summary

The purpose of the Technological Risk programme is to assess extant, evolving, and emerging technological trends that might threaten global security, with a particular focus on nuclear weapons and their ancillary systems. The programme aims to provide remedial policy proposals for all relevant stakeholders to address the upstream drivers of technological threats to our shared security.

Annual Updates

The Technological Risk programme had an active and productive year raising and delivering on two successful projects under the leadership of Chris Spedding.

The programme was successful in its bid to act as a futures and foresight consultant to a consortium bid in collaboration with the University of Sussex Science Policy Research Unit (SPRU), which sought to understand and scope the intersection of AI and chemical and biological weapons, in terms of both risks and opportunities. BASIC's futures and foresight contributions developed a workshop series in which participants identified and mapped potential AI impacts on CBW regimes, along with developing 'plausible' scenarios in which some of these impacts/risks take place, in order to then develop specific mechanisms for how governance could prevent/mitigate/respond to these. The project culminated in a report, including a collection of scenarios published alongside policy recommendations to strengthen governance efforts to address these scenarios/identified risks.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

The programme's second project in 2023 was entitled 'Emerging Technologies and Nuclear Weapons: The Near, Medium and Long Term Outlook, and Implications for Arms Control Today and in the Future.' Drawing on expert interviews, this project aimed to develop a framework for understanding how new technologies will intersect with the specific elements of nuclear weapons, such as accuracy, countermeasures, decision-making, lethality, nuclear command and control, reliability, and survivability, and resulted in a report published in 2024. This project was funded under the Government of Canada's MINDS programme.

Longer Term Objectives

Towards the end of the year, BASIC made a strategic decision to merge the Technological Risk programme with the Risk Reduction programme: on the basis that technologies and risk are so closely entangled that they need not be addressed separately. After this time, Chris' role evolved to take on additional responsibilities at BASIC related to unrestricted income generation and impact tracking, in addition to his project delivery.

BASIC Policy Fellow Anahita Parsa has continued working with the HSP project on AI x CBW in a new phase of this project, which aims to explore the key question of how existing forms of governance might be utilised, reinforced, or improved to better prepare and respond to the potential for AI to result in negative regime outcomes.

All-Party Parliamentary Group on Global Security and Non-Proliferation

Alongside our programming, BASIC continued in 2023 in its capacity as Secretariat of the All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation (<https://basicint.org/portfolio/appg/>). The APPG has remained a key platform for engaging policymakers and experts on critical issues related to global security and non-proliferation.

The APPG has navigated a dynamic year, marked by both activity and transition. The APPG held its Annual General Meeting at the end of March, followed by a meeting on the Integrated Review Refresh 2023. This event featured notable speakers such as Bronwen Maddox (Chief Executive and Director, Chatham House), Sir Mark Lyall Grant (former National Security Adviser to HMG), and Richard Reeve (Co-ordinator, Rethinking Security). This meeting was seen as a cornerstone event for the APPG for the year.

The APPG also saw a change in its Secretariat, with Anahita Parsa officially assuming the position of Clerk on March 13th. Despite the immediate challenges posed by this transition, Anahita was successful in planning for the Integrated Review event and gained the full confidence of the Chair and Vice-Chairs in her capacity as Clerk.

Later in the year the group held an event in November in collaboration with the European Leadership Network (ELN) entitled "Does Britain's Deterrent Policy Need Updating?"

Longer Term Objectives

Towards the end of 2023, discussions began about the dissolution of the APPG after 24 years of operation. These discussions finally resulted in a joint decision between BASIC and the Co-Chairs to terminate the group, which had suffered from a declining membership and sustained funding issues over multiple years, having failed to attract new long-term support. More information on the decision is available here: <https://basicint.org/appg-to-close-after-24-years/>

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

Joint PhD Studentships

In 2023, BASIC has continued to be a partner to three funded joint PhD studentships:

1. Alice Spilman, in collaboration with the University of Birmingham (2019-January 2025 expected completion).

Alice's PhD thesis, titled 'Spaces and faces of power: the NPT origin story' explores the role that different forms of power and different types of spaces played in shaping the outcomes of the negotiations for the NPT. The thesis takes an interdisciplinary approach, using and adapting a theoretical framework (The Powercube) from international development studies and applying it to nuclear negotiations for the first time. In doing so, the thesis uncovers elements of the NPT negotiations that are often overlooked, making both a theoretical and empirical contribution to our knowledge of nuclear diplomacy during the 1960s.

2. Laura Rose Brown, in collaboration with the University of Leeds (2021-2025 expected completion).

Laura Rose's PhD project, titled 'What happens when gender-talk meets nukespeak?' explores the recent trend to 'gender' nuclear policy making. The thesis applies feminist methodologies in order to decipher the impact of current approaches to gender nuclear policy, and asks what this trend makes politically possible for non-proliferation and disarmament.

As part of her PhD policy impact, Laura Rose Brown launched a series of workshops in 2023 and 2024 that aim to develop a Community of Practice (CoP) tasked with measuring the impact of existing approaches to gender in the nuclear policy field. The CoP asks a question which has been missing in projects dealing with gender in nuclear policy so far, namely: How are current approaches to gendering nuclear weapons policy anticipated to work in practice? Relying on tools of policy and impact evaluation, members have been guided through the evaluation of their work and reflections on gender and nuclear weapons, critically engaging with the theories of change, assumptions, and the necessary conditions for success in their organisations and for nuclear policy writ large. This project has been funded with a micro-grant from the Gender Champions in Nuclear Policy (GCNP), hosted by the Nuclear Threat Initiative.

3. Anuradha Damale-Day, in collaboration with the University of Leicester (2022-).

Anuradha Damale-Day's PhD explored the role of outer space in the context of the Third Nuclear Age project, led by Dr Andrew Futter. Anuradha left BASIC in April 2023 and BASIC's involvement ceased.

Other matters

BASIC declares that there were no serious incidents or other matters over the previous financial year that should have been reported to the Charity Commission but were not.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

Financial Review

2023 was a year of continued growth. Our total income in 2023 was £775,132, an increase of 17.2% on the previous year. Total expenditure decreased to £725,958, a decrease of 4.25% from previous year.

In 2023 we are reporting a £49,174 surplus of income over expenditure, of which £27,330 is a surplus on restricted funds and a surplus of £21,844 on unrestricted funds.

Our principal source of both restricted and unrestricted income is grant income from governments and trusts. All income is raised on the basis of spending it directly or indirectly upon the mission of the organisation. Expenditure is planned to ensure that the organisation maintains a positive reserve balance.

Total Funds and Reserves Policy

BASIC's operations are supported by a healthy balance of unrestricted and restricted funding. Unrestricted funding enables BASIC to have greater political independence and agility to adapt rapidly to a changing policy environment, take potentially-rewarding risks, plan for the longer term and explore new, innovative programmatic directions. Restricted funding provides the primary financial backing behind our programme activities.

Whilst the organisation does not aim to accumulate savings for their own sake, it is desirable to possess a minimum level of reserves to provide a level of confidence in continued operations. Our objective is to ensure that BASIC possesses general reserves in the range of six months of operational costs. BASIC ended the 2023 financial year with £268,373 in reserves, comprised of £69,850 restricted reserves and £198,523 unrestricted reserves. This is sufficient reserves to cover approximately 6 months of operational costs.

Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiners

Johnsons, Chartered Accountants were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees 11/29/2024 and signed on their behalf by

Signed by:

3D284A873BFA465...
Andrew Cottey, Chair of the Board.

Independent examiner's report

To the trustees of

British American Security Information Council

I report to the trustees on my examination of the accounts of British American Security Information Council (the charity) for the year ended 31 December 2023, which are set out on pages 17 to 29.

Responsibilities and basis of report

As trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

70BB4DD5D2D2478...
Edmund Cartwright FCCA, FMAAT

Johnsons, Chartered Accountants
1-2 Craven Road
Ealing
London
W5 2UA

29/11/2024
Date:.....

British American Security Information Council**Statement of financial activities****For the year ended 31 December 2023**

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	-	1,338	1,338	6,464
Charitable activities	5	708,049	65,185	773,234	654,827
Investment income	4	-	560	560	-
Total income		<u>708,049</u>	<u>67,083</u>	<u>775,132</u>	<u>661,291</u>
Expenditure on:					
Raising funds		-	3,081	3,081	19,855
Charitable activities		<u>680,719</u>	<u>42,158</u>	<u>722,877</u>	<u>738,348</u>
Total expenditure	7	<u>680,719</u>	<u>45,239</u>	<u>725,958</u>	<u>758,203</u>
Net income / (expenditure) and movement in funds	8	27,330	21,844	49,174	(96,912)
Reconciliation of funds					
Total funds brought forward		<u>61,470</u>	<u>157,729</u>	<u>219,199</u>	<u>316,111</u>
Total funds carried forward		<u>88,800</u>	<u>179,573</u>	<u>268,373</u>	<u>219,199</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 13 to the financial statements.

British American Security Information Council**Balance sheet****As at 31 December 2023**

	Note	£	2023 £	2022 £
Current assets				
Debtors	11	35,250		114,517
Cash at bank and in hand		<u>252,904</u>		<u>137,375</u>
		288,154		251,892
Liabilities				
Creditors: amounts due within 1 year	12	<u>19,781</u>		<u>32,693</u>
Net current assets			<u>268,373</u>	<u>219,199</u>
Net assets	13		<u>268,373</u>	<u>219,199</u>
Funds				
Restricted funds	14		69,850	61,470
Unrestricted funds:				
General funds			<u>198,523</u>	<u>157,729</u>
Total funds			<u>268,373</u>	<u>219,199</u>

Approved by the trustees on _____ and signed on their behalf by

Andrew Cottey, Chair

British American Security Information Council**Statement of cash flows****For the year ended 31 December 2023**

	2023	2022
	£	£
Cash used in operating activities:		
Net movement in funds	49,174	(96,912)
Adjustments for:		
Decrease / (increase) in debtors	79,267	(63,386)
Increase / (decrease) in creditors	<u>(12,912)</u>	<u>5,456</u>
Net cash provided by / (used in) operating activities	<u>115,529</u>	<u>(154,842)</u>
Increase / (decrease) in cash and cash equivalents in the year	115,529	(154,842)
Cash and cash equivalents at the beginning of the year	<u>137,375</u>	<u>292,217</u>
Cash and cash equivalents at the end of the year	<u>252,904</u>	<u>137,375</u>

The charity has not provided an analysis of changes in net debt as it does not have any long-term financing arrangements.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British American Security Information Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

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

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2023	2022
Raising funds	3.5%	3.4%
Charitable activities	96.5%	96.6%

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method.

l) Pension costs

Pension costs charged in the financial statements represent the contribution payable by the charity during the year.

m) Foreign currencies

Transactions in foreign currencies are recorded at the exchange rate ruling on the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key sources of estimation uncertainty that would have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	-	6,464	6,464
Charitable activities	<u>550,813</u>	<u>104,014</u>	<u>654,827</u>
Total income	<u>550,813</u>	<u>110,478</u>	<u>661,291</u>
Expenditure on:			
Raising funds	8,331	11,524	19,855
Charitable activities	<u>738,348</u>	<u>-</u>	<u>738,348</u>
Total expenditure	<u>746,679</u>	<u>11,524</u>	<u>438,012</u>
Net income	<u>(195,866)</u>	<u>98,954</u>	<u>(96,912)</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

3. Income from donations and legacies

	2023	2022
	Total	Total
	£	£
Donations	1,338	1,736
Gifts in kind*	<u>-</u>	<u>4,728</u>
Total income from donations and legacies	<u>1,338</u>	<u>6,464</u>

All income from donations and legacies in the current and prior year was unrestricted.

* Gifts in kind relate to consultancy and legal fees.

4. Income from Investment

	2023	2022
	Total	Total
	£	£
Deposit account interest	<u>560</u>	<u>-</u>
Total income from Investment	<u>560</u>	<u>-</u>

5. Income from charitable activities

	Restricted	Unrestricted	2023
	£	£	Total
			£
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	338,589	-	338,589
Canada Government	86,338	-	86,338
United States Government	37,943	-	37,943
Ploughshares Fund	29,719	-	29,719
Norwegian Ministry of Foreign Affairs	65,460	-	65,460
The Joseph Rowntree Charitable Trust	-	31,000	31,000
Polden Puckham Charitable Foundation	150,000	-	150,000
Harvard Sussex Program	-	18,950	18,950
Geneva Centre for Security Policy	-	8,619	8,619
Grants and fees < £10,000	<u>-</u>	<u>6,616</u>	<u>6,616</u>
Total income from charitable activities	<u>708,049</u>	<u>65,185</u>	<u>773,234</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

5. Income from charitable activities (continued)

Prior period comparatives:

	Restricted	Unrestricted	2022 Total
	£	£	£
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	272,968	-	272,968
Netherlands Government	75,955	-	75,955
Swedish Government	62,332	-	62,332
Ploughshares Fund	61,373	-	61,373
The Marmot Charitable Trust	-	46,060	46,060
Norwegian Ministry of Foreign Affairs	35,168	-	35,168
The Joseph Rowntree Charitable Trust	-	35,000	35,000
United Nations Office for Disarmament Affairs	32,580	-	32,580
Polden Puckham Charitable Foundation	-	20,000	20,000
CRDF Global	10,397	-	10,397
Grants and fees < £10,000	<u>-</u>	<u>2,954</u>	<u>2,954</u>
Total income from charitable activities	<u><u>550,813</u></u>	<u><u>104,014</u></u>	<u><u>654,827</u></u>

6. Government grants

The charity receives government grants, defined as funding from UK Foreign, Commonwealth and Development Office to fund charitable activities. The total value of such grants in the year ending 31 December 2023 was £338,589 (2022: £272,968). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Wages and salaries (note 9)	-	492,549	26,285	518,834
Other staff costs and consultancy	-	59,365	4,302	63,667
Office running costs	-	2,322	14,732	17,054
Meeting and travel expenses	-	78,155	31,237	109,392
Audit and accountancy	-	-	5,796	5,796
Other expenses	-	4,718	5,839	10,557
Loss/(gain) on foreign exchange	-	-	658	658
Sub-total	-	637,109	88,849	725,958
Allocation of support and governance costs	3,081	85,768	(88,849)	-
Total expenditure	3,081	722,877	-	725,958

Prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Wages and salaries (note 9)	13,517	388,833	29,251	431,601
Other staff costs and consultancy	2,938	95,033	4,775	102,746
Office running costs	240	-	18,475	18,715
Meeting and travel expenses	161	180,143	8,811	189,115
Audit and accountancy	-	-	6,645	6,645
Other expenses	686	7,814	47	8,547
Loss/(gain) on foreign exchange	-	-	834	834
Sub-total	17,542	671,823	68,838	758,203
Allocation of support and governance costs	2,313	66,525	(68,838)	-
Total expenditure	19,855	738,348	-	758,203

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

8. Net movement in funds

This is stated after charging:

	2023	2022
	£	£
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (inc. VAT)	3,000	3,120
▪ Other services	-	800
	<u> </u>	<u> </u>

9. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	450,090	384,030
Social security costs	46,044	30,266
Pension costs	22,700	17,305
	<u>518,834</u>	<u>431,601</u>

The number of employees whose annual emoluments were £60,000 or more were:

	2023	2022
	£	£
£60,000 to £90,000	<u>1</u>	<u>1</u>

The key management personnel of the organisation comprise the trustees and Executive Directors. The total employee benefits received by the key management personnel during the year were £149,445 (2022: £127,079).

The average head count during the year was 10.7 (2022: 9.8). The average number of employees (full-time equivalent) during the year was 10 (2022: 8.5)

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2023 £	2022 £
Trade debtors	32,427	113,377
Prepayments	<u>2,823</u>	<u>1,140</u>
	<u>35,250</u>	<u>114,517</u>

12. Creditors: amounts due within 1 year

	2023 £	2022 £
Trade creditors	1,406	-
Taxation and social security	1,882	-
Other creditors	542	-
Accruals	<u>15,951</u>	<u>32,693</u>
	<u>19,781</u>	<u>32,693</u>

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	88,800	199,354	288,154
Current liabilities	<u>-</u>	<u>(19,781)</u>	<u>(19,781)</u>
Net assets at 31 December 2023	<u>88,800</u>	<u>179,573</u>	<u>268,373</u>
Prior period comparatives			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	77,095	174,797	251,892
Current liabilities	<u>(15,625)</u>	<u>(17,068)</u>	<u>(32,693)</u>
Net assets at 31 December 2022	<u>61,470</u>	<u>157,729</u>	<u>219,199</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

14. Movements in funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	1,569	-	-	-	1,569
Emerging Voice Network	59,901	95,179	(95,179)	-	59,901-
Risk Reduction	-	236,338	(233,185)	-	3,153
Nuclear Responsibilities	-	376,532	(352,355)	-	24,177
General Nuclear	-	-	-	-	-
Total restricted funds	61,470	708,049	(680,719)	-	88,800
General funds	157,729	67,083	(45,239)	-	179,573
Total unrestricted funds	157,729	67,083	(45,239)	-	179,573
Total funds	219,199	775,132	(725,958)	-	268,373

Transfer between funds

The transfer between funds was made to correct the risk classification of a project.

Purposes of restricted funds

All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain.

Nuclear Disarmament

To provide advice and policy support for the Stockholm Initiative, a grouping of 16 states inside the Treaty on the Non-Proliferation of Nuclear Weapons.

Risk Reduction

To advance the risk reduction agenda across Europe.

Nuclear Responsibilities

To advance interest in and adhere to the Nuclear Responsibilities Approach in the Asia-Pacific.

Technological Risk

To deepen understandings of the development of anti-submarine warfare technologies and their relevance in the South China Sea.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2023

14. Movements in funds (continued)

Nuclear Weapons Law

Programme area exploring international law in relation to nuclear weapons.

Emerging Voices Network

To advance our Emerging Voices Network (EVN) in order to prompt fresh thinking on security and bring early-career voices into the non-proliferation and disarmament regime. Previously called the Gender, Youth and Diversity fund.

Prior period comparatives

	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	6,771	-	(5,202)	-	1,569
Nuclear Disarmament	75	62,332	(62,407)	-	-
Risk Reduction	181,356	75,995	(229,459)	(27,892)	-
Nuclear Responsibilities	39,451	272,968	(312,419)	-	-
Emerging Technologies	-	10,397	(38,289)	(27,892)	-
Nuclear Weapons Law	5,818	-	(5,818)	-	-
Emerging Voices Network	23,865	129,121	(93,085)	-	59,901
Total restricted funds	257,336	550,813	(746,679)	-	61,470
General funds	58,775	110,478	(11,524)	-	157,729
Total unrestricted funds	58,775	110,478	(11,524)	-	157,729
Total funds	316,111	661,291	(758,203)	-	219,199

15. Related party transactions

There were no related party transactions recorded in the year (2022: Nil).

BRITISH AMERICAN SECURITY INFORMATION COUNCIL

England & Wales - Charity number 1001081

Accounts

Charity no. 1001081

**British American Security Information
Council**

**Report and Unaudited Financial
Statements**

31 December 2022

British American Security Information Council

Reference and administrative details

For the year ended 31 December 2022

Charity number 1001081

Registered office and operational address Work + Play
11 Seven Sisters Road
London
N7 7FN

Trustees The trustees who served during the year and up to the date of this report were as follows:

Andrew Cottey	Chair
Peter Jones	Treasurer
Stuart Warner	Resigned February 2022
Anita Friedt	Resigned January 2023
Thomas Hajnoczi	Appointed February 2022
Melissa Ullom	Resigned June 2022
Helena Harding	
Laicie Heeley	
Daniel Johnson	
Togzhan Kassenova	
James Madeley	
David Pritchard	
Sam Walton	Resigned January 2022

Executive directors Marion Messmer Resigned September 2022
Sebastian Brixey-Williams

Principal bankers Metro Bank
One Southampton Row
London
WC1B 5HA
UK

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

The trustees present their report and the independently examined financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019)

Structure, Governance and Management

The Trustees, chaired by Dr Andrew Cottey, govern the organisation through quarterly board meetings. The Director / Co-Directors are responsible for day-to-day operation and are responsible to the Board. BASIC is governed by a trust deed which is available upon request.

The Board appointed Ambassador Thomas Hajnoczi in February 2022. Three board members stepped down in 2022: Stuart Warner, Sam Walton and Melissa Ullom (née Hanham) and Anita Friedt stepped down in February 2023.

New Board members are identified by the existing Board in conjunction with the Director / Co-Directors. Prospective Board member's skills and experience are comprehensively reviewed to assess their ability to support and contribute to BASIC's mission and activities and roles and responsibilities are fully discussed with prospective Board members. Diversity is an important consideration in identifying Board members. New Board members are confirmed at a normal board meeting and are provided with an induction pack and a one hour session with the Chair and the Director / Co-Directors to introduce them to the role and the organisation.

Sebastian Brixey-Williams and Marion Messmer worked together as Co-Directors until September 2022, when Marion departed BASIC to take up a role as Senior Policy Fellow at Chatham House. Immediately thereafter, Sebastian Brixey-Williams was appointed Acting Executive Director and then confirmed as Executive Director in November 2022. The Director / Co-Directors' salary is reviewed by a board sub-committee made up of the Chair of the Board, the Treasurer and at least two additional board members with financial, HR or management experience. The Director / Co-Directors' performance is assessed on an annual basis.

Objectives and Activities

Who We Are

BASIC is an independent, non-profit think tank based in London, working to safeguard humanity and Earth's ecosystem from nuclear risks and interconnected security threats, for generations to come. Our vision is for a global security consensus founded on multilateralism, recognition of the indivisibility of security, consideration of future generations, and respect for planetary boundaries.

Founded in 1987, we have been at the forefront of international efforts to build trust amongst nations and to control and reduce weapons stockpiles. To do this, we work with governments and experts globally to convene inclusive dialogues and produce original research and thought leadership that aim to challenge orthodoxy and zero-sum thinking, and open pathways towards cosmopolitan security.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

How We Aim to Address Nuclear Risks

When it comes to nuclear risk reduction, BASIC seeks to take a holistic approach that operates on multiple parallel timescales. We simultaneously seek to reduce the immediate symptoms of nuclear risk in the short term, stabilise the international system in the medium term, and ultimately foster preventive or transformative measures to address the root causes of nuclear risk in the longer term.

BASIC operates in this manner because there is a dual imperative to minimise the chances of nuclear weapons use in the near future, and to facilitate a meaningful transition to a more safe, secure, and sustainable system of global security. Any nuclear weapons use would break the longstanding 'nuclear taboo' and fundamentally alter the global nuclear order, in ways from which it might never recover, meaning that we must work to prevent near-term nuclear use. Yet, it is especially important that longer-term measures – such as the development of politically-salient positive visions of a non-nuclear future – attract a far greater focus of the multilateral agenda, without which the international community will continue to take a rudderless and incrementalist approach to nuclear diplomacy.

We believe that working across these timescales makes BASIC's work more strategic, innovative, and ambitious. This is because BASIC's advice in the short term is informed by its longer-term institutional vision and objectives, and vice versa. The outcome, in practical terms, is that BASIC has a balanced and integrated portfolio of programmes that seek to address different aspects of those timescales. Each of these timescales is explained in more depth below, with examples in bullet points of how BASIC's programmes contribute to their achievement.

How We Work

BASIC is an agile organisation that is able to rapidly acquire new skills and ways of working in order to best achieve our mission. As such, we do not consider ourselves limited to certain ways of working. However, there are five core services in which we have expertise and an established reputation, as set out in the table below:

Intervention	Description	Recent Examples
Thought Leadership and Research	Development or mainstreaming of new visions, approaches, conceptual frameworks, strategic analysis and policy proposals.	Stepping Stones Approach; Nuclear Responsibilities Approach; Gender Toolkit
Dialogue Facilitation	Tracks 1, 1.5 and 2 dialogues for distrust reduction and trust-building; building shared visions, understanding and agreements.	Europe-Russia risk reduction dialogues; Nuclear responsibilities dialogues
Initiative Co-Piloting	NGO partnership to governments, international organisations, and academic institutions providing advice, methodologies, proposals, networks, convening power, political energy, legitimacy etc. to such efforts.	Stockholm Initiative
Network Development	Track II bilateral contacts between nuclear-armed states; global youth network development; breaking out of nuclear silos.	Emerging Voices Network; BASIC-N Square UK Network Mapping; APPG; Gender Breakfasts

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

Capacity-building & Training	Training governments on new frameworks and approaches; building capacity of younger people in the field.	Nuclear Responsibilities Collective Introspections
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Thematic Focuses

BASIC has six programmes, which can be clustered into four key areas:

1. Advancing International Disarmament and Arms Control

We are a key NGO actor in the international disarmament and non-proliferation machinery, such as the Non-Proliferation Treaty (NPT) Review Cycles and the TPNW Meetings of States Parties. We helped form and now provide ongoing diplomatic support to the [Stockholm Initiative](#), an important and diverse grouping of 16 states working to advance achievable disarmament goals in the NPT context. BASIC hosts the Secretariat for the All-Party Parliamentary Group on Global Security and Non-Proliferation, which convenes MPs and Peers to discuss pressing global security issues.

2. Building Regional Trust and Security

We lead sustained 'quiet diplomacy' dialogue processes in two key geographical regions – the Euro-Atlantic and Asia-Pacific – in order to build trust and reduce conventional conflict and nuclear escalation risks. In the [Euro-Atlantic](#), we convene officials and experts in both NATO and CSTO states to identify mutually-agreeable steps for risk reduction. In the [Asia-Pacific](#), our focus has been on fostering a shared dialogue on states' responsibilities in relation to nuclear weapons, with a special focus on states in the South Asian subcontinent.

3. Supporting Early-Career Professionals

We run a leading international network of early-career professionals – the [Emerging Voices Network \(EVN\)](#) – whose purpose is to build trust between members at the start of members' careers, strengthen their policy skills, and inspire members to see the connections between nuclear risks and wider, interconnected security issues.

To do this, we set up member-led policy development cycles and facilitate their presentation to senior UN officials, provide skills masterclasses from established experts, and foster regional consultations to build local relationships and joint action. We have worked closely with the United Nations Office for Disarmament Affairs (UNODA) for a number of years to strengthen this network and advance the Youth, Non-Proliferation and Disarmament agenda.

4. Assessing Geopolitical and Technological Risks

We undertake deep-dive studies into emerging or developing risks emanating from geopolitical or technological changes to the strategic landscape, with a particular maritime focus. This includes a sustained area of focus on peace and security in the evolving [Arctic region](#), and on the impact of a number of technological advances in anti-submarine warfare on submarine operations.

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Report of the trustees'

For the year ended 31 December 2022

How We Measure Success

At a high level, success for BASIC is about fulfilling our mission to safeguard humanity and Earth's ecosystem from nuclear risks and interconnected security threats, for generations to come. In practice, this usually comes down to: a) changes to government rhetoric, policies, or practices (e.g. nuclear deterrence or disarmament policy) based on our advice; b) fostering distrust reduction or trust building between key stakeholders (e.g. officials / experts working across political divides) through our dialogue work; or c) understanding- or capacity-building among key stakeholders (e.g. early career professionals) through our training and education efforts.

BASIC has an internal monitoring, evaluation, and impact measurement approach that assesses a range of factors at four levels: 1) organisational, 2) programme, and 3) project levels, as well as monitoring the performance of 4) individual staff members. Each of our projects are assessed against their project innovation, design, delivery, outcomes, resourcing, budgeting, and the level of diversity of participation. Programmes are assessed according to the aggregate of the projects that fall under them, as well as against the clarity of their strategy and delivery of their strategic objectives. Organisationally, we assess BASIC's leadership and management, strategy and delivery of strategic objectives, Board governance, financial performance, and reputation.

Key indicators that we look for when we assess the impact of our work include, but are not limited to:

1. Confirmation from key stakeholders such as government officials that our work has impacted their policies or practices;
2. Evidence of our recommendations or our language being picked up and implemented by key stakeholders and shaping their discourse or behaviour;
3. Attendance at our events: number of participants, seniority, engagement, etc;
4. Traffic to our website, downloads of our publications, and engagement in the media and social media; and
5. Quotations or references in publications.

The trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Achievements and Performance

Inclusive International Security

The Inclusive International Security (IIS) programme is uniquely placed in our field, in that it asks fundamental questions about the processes and outputs of the international relations community using an inclusive and intersectional lens, and provides substantive outputs and recommendations in order to work towards a truly inclusive, accessible, and equitable decision-making space.

Between January and March 2022, the Inclusive International Security programme ran a short project and capstone event on 'The Emerging Voices Network: A focus on the Asia-Pacific' funded by Global Affairs Canada. The project included consultations and a survey with organisations and experts based in the Asia-Pacific region, a recruitment round for the EVN focussed on the region, and culminated in a 2-part capstone event. The purpose of the project, and the event, was to promote engagement of young, emerging, and early career researchers from the region with 'status quo' nuclear fora, to increase Asia-Pacific participation in the EVN, and to platform and promote the concerns and priorities of the region. The project, survey and event were met with positive feedback from the funder and from participants.

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For the year ended 31 December 2022

Organisations in the region have since reached out to BASIC to collaborate with the EVN to fortify the network of next-generation and early career experts in the region.

In September 2022, the Inclusive International Security Programme ran a virtual side event series on 'Advancing the Youth, Disarmament, and Non-Proliferation Agenda' at the Tenth Non-Proliferation Treaty Review Conference in collaboration with UNODA and the Republic of Korea's Ministry of Foreign Affairs. The events culminated in a working paper written by global early career researchers providing [recommendations](#) to senior NPT officials on how to improve the NPT process, and these recommendations were also presented at a well-attended online side event by working group leaders. At this event, the leaders [presented the work](#) of the working groups to HE Ambassador Gustavo Zlauvinen, Ambassador Rafael Grossi, Executive Secretary Dr Robert Floyd, and Director and Deputy to the High Representative Mr Thomas Markram. The senior leaders all provided feedback and expressed their gratitude and support for the events, and have copies of the recommendations in their offices.

We were proud to have won funding from the very competitive Ploughshares '[Equity Rises](#)' Fund on a one-year EVN policy cycle based around nuclear weapons and their relationship with climate change, social justice and racism, alongside other themes. The project focuses on recruitment in the Middle East and Africa, and the cycle, entitled "***De-siloing Existential Threats: challenging identity, power, and inclusivity in the nuclear policy field***", involves peer-peer seminars, masterclasses, and a publication. We also won a three-year project funded by the Norwegian Government focusing on the longevity and sustainability of the EVN and its impact, as well as funding some activities such as expert masterclasses and more policy cycles.

Nuclear Disarmament

The Nuclear Disarmament (ND) programme aims to facilitate the global transition to a post-nuclear weapons world. In the short-medium term, the programme supports national and multilateral efforts towards nuclear elimination. In the long term, the programme uses futures and foresight methodologies to craft and implement compelling visions of a secure and sustainable global security system not based on the threat of nuclear violence.

The Nuclear Disarmament Programme continues to provide intellectual thought and policy advice to the Stockholm Initiative. Project activities in 2022 supported the Swedish policy agenda focussed on the Stockholm Initiative and built upon previous success to deliver an informed and inclusive policy framework, identifying opportunities for progress towards nuclear disarmament. BASIC convened a sequence of activities that critically assessed the fast-moving nuclear policy environment, and collated the views of policy officials and experts on the near, mid- and long-term assessments for the Stockholm Initiative. We also expanded the range of think tank, civil society, and NGO experts in nuclear diplomacy to find practical and credible proposals to make progress on nuclear disarmament.

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The activities and roundtables included, in chronological order: (I) an online workshop on the future of the Stepping Stones Approach with civil society experts and other key disarmament players from Stockholm Initiative states; (II) an online roundtable on implications of the Russia-Ukraine war on the RevCon, with disarmament diplomats from Stockholm Initiative States; (III) an in-Person RevCon side event on the main achievements of the Stockholm Initiative and the Stepping Stones Approach to date, with diplomats from Stockholm Initiative States and China; (IV) a short confidential briefing delivered by Co-Director Marion Messmer to Swedish diplomats at the RevCon and; (V) a virtual roundtable examining the priorities for the Stepping Stones Approach in building the alignment over the next review cycle with disarmament diplomats from Stockholm Initiative states based in Geneva.

In addition, we produced the following roundtable briefing paper that provided a critical assessment of the nuclear policy environment, as well as expert ideas and recommendations for Sweden to feed into the tactics at Review Conference negotiations in August 2022: 'The Stepping Stones Approach at RevCon: Obstacles and Opportunities: Briefing Paper, BASIC (May 2022)'. Off the back of the work in 2022, we delivered the following report on future possibilities and trajectory for the Stockholm Initiative: ['Nuclear Diplomacy Crossroads: What Future for the Stockholm Initiative in the Eleventh NPT Review Cycle?', BASIC, \(March 2023\)'](#).

The activities we convened surfaced some important interpretations of developments in the last Review cycle and ideas that could be built upon in this one. There was strong consensus that the 2010 Action Plan remains highly relevant, reflected explicitly in the 2022 draft Final Outcome Document of the Tenth Non-Proliferation Treaty Review Conference, as well as in its many items that developed the 2010 themes.

Nuclear Responsibilities

The Programme on Nuclear Responsibilities (NR) works to stimulate a global conversation about states' and other actors' responsibilities in relation to nuclear weapons. Run jointly between BASIC and the Institute for Conflict, Cooperation and Security (ICCS) at the University of Birmingham, the programme works with policy communities to assist them in thinking and talking through their nuclear responsibilities.

In 2022, the Programme on Nuclear Responsibilities engaged with nuclear policy communities in India, Pakistan, and a range of Asia-Pacific states through three in-person and one virtual track 1.5 nuclear responsibilities dialogues, and follow up writings and dialogue reports. The in-person dialogue included, in chronological order: one [multilateral dialogue focused on shared nuclear responsibilities](#) with participants from ASEAN countries, Australia, India, and Pakistan; one bilateral India-Pakistan dialogue on nuclear responsibilities and crisis communication mechanisms (report co-authored with dialogue participants *forthcoming*); one multilateral [dialogue focused on maritime nuclear responsibilities](#) with participants from India, Pakistan, and a range of different states in the Asia-Pacific. The virtual dialogue was a [roundtable to explore maritime security issues with early career experts](#) from India, Pakistan, and a range of different states in the Asia-Pacific.

The Programme also encouraged indigenous writing on nuclear responsibilities and risk reduction in India and Pakistan. All articles are published on the Programme on Nuclear Responsibilities [webpage](#). Finally, in 2022 the Programme published ["Exploring the United Kingdom's Nuclear Responsibilities"](#), a report of a dialogue held in 2021 to explore the United Kingdom's nuclear responsibilities with the UK's nuclear policy community.

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For the year ended 31 December 2022

Nuclear Weapons Law

BASIC's Nuclear Weapons Law (NWL) programme critically discusses arguments that are brought forward about the lawfulness of use and the threat of use of nuclear weapons. Its core objectives are: a) to critically analyse the nuclear doctrines of nuclear-armed states and their arguments that nuclear weapons use could be deemed legal under certain circumstances under international law; b) to forecast how international law in relation to nuclear weapons could evolve over the next half-century, and the effect that such changes could have on nuclear weapons possession and doctrines; c) to advance customary international law and jurisprudence in ways that constrain possibilities for any nuclear weapons use, reduce actual or potential nuclear harms, and increase legal accountability; d) to increase literacy in nuclear weapons law and raise awareness of the importance of compliance within nuclear deterrence communities.

In 2022, the Nuclear Weapons Law programme was somewhat dormant, although it continued its study to explore the legality of the UK's Letters of Last Resort and of delegated authority to fire nuclear weapons, which it expects to launch in 2023.

Risk Reduction

The purpose of the Risk Reduction (RR) programme is to research and identify the risk of conflict or escalation of conflict between states, including the risk of nuclear use during conflict, with a primary focus on the Euro-Atlantic area. The programme responds through the development of research-based policy advice on risk reduction tools, confidence-building measures, and implementation strategies.

In 2022, the RR programme was very busy in 2022. Our project Phase2: Applying a Systematic Approach to NATO-Russia Risk Reduction funded by the Dutch Ministry of Foreign Affairs underwent substantial change following the Russian invasion of Ukraine in February 2022. BASIC no longer had any contact with Track 1 level in Russia, but maintained contact with Track 2 level in Russia. The participating states also expanded from the North-eastern flank countries to include participation from Romania, Hungary, Bulgaria as well as NATO applicants Sweden and Finland. In total, the NATO-Russia risk reduction project held five workshops in 2022 with track 1.5 participation and we published five workshop reports with policy recommendations, including the project's final report [Clashes of Perceptions: Bridging Perspectives on Security in Europe](#). The project's results have directly fed into NATO's deliberations on risk reduction and de-escalation. We also held a side event at the 2022 NPT RevCon and briefed the Dutch Ministry of Foreign Affairs at their so-called NW Academy. The project's Final Narrative and Final Financial Report was approved by the Dutch Ministry of Foreign Affairs.

With our NATO-Russia risk reduction work BASIC has put itself on the map as a significant institution in the field. BASIC was asked to present at the Pugwash conference *Regional Security in the North, Nuclear Risks and Possible Solutions*, invited to submit an article for a special issue for the Journal of Autonomy and Security Studies on NATO-Russia risk reduction as well as BASIC was asked to produce a column for the BRE Review: Baltic Rim Economies' special issue on security. Finally, a conglomerate of universities in the EU, led by Vilnius university has again asked BASIC to be part of the EU HORIZON MSCA Doctoral Networks call as a non-academic partner underscoring the importance of BASIC's work for the Eastern European region.

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The risk reduction programme has also manifested itself in the Arctic. We have published two [reports](#) on risk and risk reduction in the region both funded by a Targeted Engagement Grant from the Department of National Defence (DND) in Canada. The reports were produced as the Russian invasion of Ukraine unfolded in the Spring and Summer 2022 and are a unique contribution to the emerging policy work and scholarship on the impact of the Russian invasion on state relations in the Arctic. DND also invited BASIC to present at their expert briefing series and the project's final Policy Brief is currently in peer-review in the International Journal. DND approved both project's final reports.

Technological Risk

The purpose of the Technological Risk (TR) programme is to assess extant, evolving, and emerging technological trends that might threaten global security, with a particular focus on nuclear weapons and their ancillary systems. The programme aims to provide remedial policy proposals for all relevant stakeholders to address the upstream drivers of technological threats to our shared security.

In 2022, the TR programme worked under three grants, with all three workstreams finalised before the end of the calendar year. 1) Countering the Impacts of Emerging and Advanced Technologies on Antisubmarine Warfare and Strategic Stability in the South China Sea. 2) Canadian Submarine Recapitalization within the Context of Climate Change. 3) Mapping the UK Nuclear Threat Community.

The project, "Countering the Impacts of Emerging and Advanced Technologies on Antisubmarine Warfare and Strategic Stability in the South China Sea", was funded by the Office of Cooperative Threat Reduction, partnering with CRDF Global, who were the implementation partners. During this calendar year, the BASIC project team finalised the report products, prepared and conducted the associated workshop in Kuala Lumpur. This workshop was conducted over the course of two days, with track 2 attendance from across the region, building skills and generating buy-in for the research outputs which aimed to reduce the threats arising from the interplay between strategic ASW and new technologies.

The project, "Canadian Submarine Recapitalization within the Context of Climate Change", took a look at how shrinking Arctic sea ice over the coming decades might influence Russian SSBN posture, and therefore how the Royal Canadian Navy's under-ice capability might need to change in order to effectively meet this new posture. The project was funded by the Canadian MINDS Targeted Engagement Fund.

The project, "Mapping the UK Nuclear Threat Community", funded by the New Venture Fund and N Square, mapped the loose collection of scholars and organisations that work on nuclear policy in the UK, and received extremely positive feedback from stakeholders and users, with new collaborative partnerships cultivated – such as the desire from industry to be better represented at nuclear policy events, and to contribute more to the discussion.

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Report of the trustees'

For the year ended 31 December 2022

All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain. The APPG has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain. The group is composed of MPs and Peers and is convened in Parliament by Lord Hannay of Chiswick and Sir Peter Bottomley MP. In 2022, the APPG held the following meetings:

- 29 March 2022: Meeting on 'British Policy Responses to the Russian Invasion of Ukraine' with Sir Malcolm Rifkind, Former Secretary of State for Defence and Former Foreign Secretary, Dr Precious Chatterje-Doody, Lecturer in Politics and International Studies at the Open University, and Professor Malcolm Chalmers, Deputy-Director General at the Royal United Services Institute;
- 26 April 2022: Meeting entitled 'What Does Putin Want & How Should the West Respond?' with Fiona Hill, former Deputy Assistant to the President of the United States and Senior Director for European and Russian Affairs on the National Security Council, organised jointly with the APPG on the United Nations;
- 20 July 2022: Meeting on 'Nuclear Non-Proliferation: The first meeting of the TPNW and prospects for the NPT Review Conference in August' with Amb. Alexander Kmentt, President-designate of the 1st Meeting of States Parties of the Treaty on the Prohibition of Nuclear Weapons, and Amb. Aidan Liddle, UK Ambassador and Permanent Representative to the Conference on Disarmament in Geneva, organised jointly with the APPG on the United Nations.; and
- 13th October 2022: Meeting on 'Safeguarding Civil Nuclear Facilities During Conflict' with Sarah Price, Head, Counter Proliferation and Arms Control Centre, Foreign Commonwealth and Development Office and (virtually) Alberto Muti, Co-Director, Verification and Monitoring Programme, VERTIC, organised jointly with the APPG on the United Nations.

Financial Review

2022 has been a year of consolidation following the uncertainties of the previous COVID period and one where BASIC has taken the time for strategic reflection of its future. This has been evidenced in the new strategy and mission statement, which are being implemented in a progressive, forward-thinking programme of organisational development, in order to grow BASIC in a controlled and managed way for the benefit of current and future stakeholders. Our total income in 2022 was £661,291, an increase of 2% on the previous year. Total spend increased by 73% to £758,203, this was primarily the result of team growth, inflation-based salary lifts (10%), a return to in-person travel, and an increase in project costs due to new income. By contrast, costs in 2021 were unusually low because the COVID lockdowns prevented many of our planned in-person meetings from going ahead.

In 2022 we are reporting a £96,912 deficit of income over expenditure, of which £195,866 is a deficit on restricted funds and a surplus of £98,954 on unrestricted funds. This is due to the receipt near the end of 2021 of several grants in advance of work starting in 2022.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

Our principal source of both restricted and unrestricted income is grant income from governments and trusts. All the income is raised on the basis of spending that money directly or indirectly upon the mission of the organisation. Expenditure is planned to ensure the organisation maintains a positive reserves balance.

Total funds and reserves policy

BASIC's operations are supported by a healthy balance of unrestricted and restricted funding. Unrestricted funding enables BASIC greater political independence and agility to adapt rapidly to a changing policy environment, take potentially-rewarding risks, plan for the longer-term and explore new, innovative programmatic directions. Restricted funding provides the primary financial backing behind our programme activities.

While the organisation does not aim to build up savings for their own sake, it is desirable to possess a minimum level of reserves to give the organisation some level of confidence in continued operations. Our objective is to ensure that BASIC possesses general reserves in the range of two to four months of operational costs.

BASIC ended 2022 with £219,199 in reserves, made up of £61,470 restricted reserves and £157,729 unrestricted reserves. This is sufficient general reserves to cover around 4.3 months of operating costs.

The charity holds funds for the autonomous All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation. These form part of our restricted funds, and are £1,569 at the end of 2022.

Principal risks and uncertainties in 2022

The Board of Trustees review and update the organisational risk register on a quarterly basis to ensure they are responding rapidly to any new risks and uncertainties arising through the year. The principal risks identified by the Trustees are shown below:

Risk	Mitigation and control measures
The invasion of Ukraine by Russia negatively impacting efforts towards nuclear risk reduction and elimination	<ol style="list-style-type: none">1. Develop a stronger-than-ever set of arguments in support of risk reduction, nuclear responsibilities, and nuclear disarmament efforts.
External shocks impact upon availability of funds in the field.	<ol style="list-style-type: none">1. Strong relationships with existing funders to increase likelihood of follow-on funding.2. Continuing to diversify our funding streams.3. Developing alternative sources of income.4. Control charity costs.
Competition from similar organisations.	<ol style="list-style-type: none">1. Developing projects for BASIC with a strong USP.2. Investing in partnerships with other organisations.3. Putting in the research to stay at the forefront of innovation in the field.4. Clearly showing our impact.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

Travel restrictions keep civil society reps from meetings.	<ol style="list-style-type: none">1. Regularly checking in with our network via email and video call, to maintain it.2. Think of alternative ways to socialise remotely.3. Proactively using opportunities to expand our networks while working remotely, through online workshops or by reacting to new publications.4. Reviewing how we have impact with a view to expanding that.
Lockdown impact on team mental health.	<ol style="list-style-type: none">1. Being clear about the support available at BASIC.2. Regularly scheduling team socials.3. Asking line managers and project managers to keep an eye out for any warning signs so that we can intervene early to ensure team members get the support they need.4. Having strong project management processes in place so that work can be handed over to other team members.5. Being flexible with annual leave and sick leave so that team members can take time off if necessary.
Loss of key staff members.	<ol style="list-style-type: none">1. Have an effective off-boarding, handover, and on-boarding process in place.2. Have a practice of written documentation at all project stages.3. Have recruitment materials ready to be prepared to recruit quickly once a team member hands in their notice.
Losing data or access to the server.	<ol style="list-style-type: none">1. Use a reliable IT provider with a strong backup policy.2. Regularly review that IT solutions are fit for purpose.3. Have contacts on hand in case of an IT emergency.4. Explore cybersecurity training for staff.

Plans for future periods

In recognition of the increased tensions in global security, BASIC has been on a growth trajectory that has included growth in terms of income, as well as in terms of incorporating new strands of work. In order to ensure high levels of impact and the close alignment of our work with our mission, vision and values, we began a review of BASIC's organisational strategy in 2021, which was completed in 2022. This strategy determines BASIC's priorities for the next five years.

A major outcome of our strategy review has been the updates to BASIC's mission and vision statements. Our mission statement now reads: 'BASIC is an independent, non-profit think tank working to safeguard humanity and Earth's ecosystem from nuclear risks and interconnected security threats, for generations to come.' In framing our mission in this way, we hoped to draw greater attention to the humanitarian, more-than-human, and environmental motivators for our work, as well as to clearly and publicly express that we believe that nuclear risks must be addressed in tandem with other pressing global priorities; attempts to address nuclear risks in a silo is an outdated model that is almost certain to fail. We also hoped to signal the longtermist considerations of our work, thinking not just about those who are alive today but also about how we can be 'good ancestors' to those who will live in decades and centuries to come. More information on our new mission statement is available here:

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

<https://basicint.org/basics-new-mission-statement/>.

Our new vision statement reads: 'We envision a global security consensus founded on multilateralism, recognition of the indivisibility of security, consideration of future generations, and respect for planetary boundaries.' The focus here is around cooperation over competition, and broadening understandings of security to challenge zero-sum approaches and to include non-traditional security issues. As we see it, a world without nuclear weapons will be structured very differently from the world today. While weapons more generally may continue to play a limited role in ensuring the defence of states, in such a world such considerations will be superseded by a global recognition that security is ultimately provided for by first ensuring that we have resilient communities and ecosystems, upon which human society is entirely dependent worldwide.

BASIC's five year strategy is a framework document that charts our overarching course ahead, and is supplemented by a number of sub-strategies addressing individual programmes and core functions, some of which are now undergoing further development. In developing our strategy, we conducted a number of exercises involving the staff and Board of Trustees, including: a) undertaking a horizon scan of our field, based on the PESTLE and Three Horizons frameworks, b) developing an activity system of BASIC as an organisation, c) completing a framework of BASIC's responsibilities, and d) producing a month-by-month timeline of how we plan to implement our strategy, which is now reviewed quarterly. Having completed these exercises, we set about visioning BASIC in the year 2027 (our 'Third Horizon'), when we will celebrate BASIC's 40th anniversary. This was an illuminating process that has paid significant dividends in our present thinking and planning. Subject to the economic conditions of the field, we plan to continue to grow and consolidate BASIC's team, reputation, and impact over the coming years leading up to 2027.

Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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.

British American Security Information Council

Report of the trustees'

For the year ended 31 December 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 31 July 2023 and signed on their behalf by

Andrew Cottey

Andrew Cottey, Chair of the Board.

Independent examiner's report

To the trustees of

British American Security Information Council

I report to the trustees on my examination of the accounts of British American Security Information Council (the charity) for the year ended 31 December 2022, which are set out on pages 15 to 26.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Godfrey

Date: 1 August 2023

Alison Godfrey FCA
Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

British American Security Information Council

Statement of financial activities

For the year ended 31 December 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	-	6,464	6,464	9,310
Charitable activities	4	<u>550,813</u>	<u>104,014</u>	<u>654,827</u>	<u>637,851</u>
Total income		<u>550,813</u>	<u>110,478</u>	<u>661,291</u>	<u>647,161</u>
Expenditure on:					
Raising funds		8,331	11,524	19,855	14,523
Charitable activities		<u>738,348</u>	<u>-</u>	<u>738,348</u>	<u>423,489</u>
Total expenditure	6	<u>746,679</u>	<u>11,524</u>	<u>758,203</u>	<u>438,012</u>
Net income / (expenditure) and movement in funds	7	(195,866)	98,954	(96,912)	209,149
Reconciliation of funds					
Total funds brought forward		<u>257,336</u>	<u>58,775</u>	<u>316,111</u>	<u>106,962</u>
Total funds carried forward		<u>61,470</u>	<u>157,729</u>	<u>219,199</u>	<u>316,111</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 13 to the financial statements.

British American Security Information Council

Balance sheet

As at 31 December 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	10	114,517		51,131
Cash at bank and in hand		<u>137,375</u>		<u>292,217</u>
		251,892		343,348
Liabilities				
Creditors: amounts due within 1 year	11	<u>32,693</u>		<u>27,237</u>
Net current assets			<u>219,199</u>	<u>316,111</u>
Net assets	12		<u>219,199</u>	<u>316,111</u>
Funds	13			
Restricted funds			61,470	257,336
Unrestricted funds:				
General funds			<u>157,729</u>	<u>58,775</u>
Total funds			<u>219,199</u>	<u>316,111</u>

Approved by the trustees on 31 July 2023 and signed on their behalf by

Andrew Cottey

Andrew Cottey, Chair

British American Security Information Council

Statement of cash flows

For the year ended 31 December 2022

	2022 £	2021 £
Cash used in operating activities:		
Net movement in funds	(96,912)	209,149
Adjustments for:		
Decrease / (increase) in debtors	(63,386)	(3,316)
Increase / (decrease) in creditors	<u>5,456</u>	<u>9,128</u>
Net cash provided by / (used in) operating activities	<u>(154,842)</u>	<u>214,961</u>
Increase / (decrease) in cash and cash equivalents in the year	(154,842)	214,961
Cash and cash equivalents at the beginning of the year	<u>292,217</u>	<u>77,256</u>
Cash and cash equivalents at the end of the year	<u>137,375</u>	<u>292,217</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British American Security Information Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2022	2021
Raising funds	3.4%	4.3%
Charitable activities	96.6%	95.7%

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method.

l) Pension costs

Pension costs charged in the financial statements represent the contribution payable by the charity during the year.

m) Foreign currencies

Transactions in foreign currencies are recorded at the exchange rate ruling on the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key sources of estimation uncertainty that would have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	-	9,310	9,310
Charitable activities	<u>594,251</u>	<u>43,600</u>	<u>637,851</u>
Total income	<u>594,251</u>	<u>52,910</u>	<u>647,161</u>
Expenditure on:			
Raising funds	-	14,523	14,523
Charitable activities	<u>402,236</u>	<u>21,253</u>	<u>423,489</u>
Total expenditure	<u>402,236</u>	<u>35,776</u>	<u>438,012</u>
Net income	192,015	17,134	209,149
Transfers between funds	<u>12,272</u>	<u>(12,272)</u>	<u>-</u>
Net movement in funds	<u><u>204,287</u></u>	<u><u>4,862</u></u>	<u><u>209,149</u></u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

3. Income from donations and legacies

	2022	2021
	Total	Total
	£	£
Donations	1,736	3,628
Gifts in kind*	<u>4,728</u>	<u>5,682</u>
Total income from donations and legacies	<u>6,464</u>	<u>9,310</u>

All income from donations and legacies in the current and prior year was unrestricted.

* Gifts in kind relate to consultancy and legal fees.

4. Income from charitable activities

	Restricted	Unrestricted	2022
	£	£	Total
			£
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	272,968	-	272,968
Netherlands Government	75,995	-	75,995
Swedish Government	62,332	-	62,332
Plough Shares	61,373	-	61,373
The Marmot Charitable Trust	-	46,060	46,060
Norwegian Ministry of Foreign Affairs	35,168	-	35,168
The Joseph Rowntree Charitable Trust	-	35,000	35,000
United Nations Office for Disarmament Affairs	32,580	-	32,580
Polden Puckham Charitable Foundation	-	20,000	20,000
CRDF Global	10,397	-	10,397
Grants and fees < £10,000	<u>-</u>	<u>2,954</u>	<u>2,954</u>
Total income from charitable activities	<u>550,813</u>	<u>104,014</u>	<u>654,827</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

4. Income from charitable activities (continued)

Prior period comparatives:

	Restricted £	Unrestricted £	2021 Total £
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	176,302	-	176,302
Netherlands Ministry of Foreign Affairs	128,318	-	128,318
Government of Canada	89,723	-	89,723
Swedish Ministry of Foreign Affairs	75,076	-	75,076
CRDF Global	73,323	-	73,323
The Joseph Rowntree Charitable Trust	-	35,000	35,000
New Venture Fund	18,296	-	18,296
Polden Puckham Charitable Foundation	6,000	6,000	12,000
Norwegian Ministry of Foreign Affairs	10,390	-	10,390
Grants and fees < £10,000	<u>16,823</u>	<u>2,600</u>	<u>19,423</u>
Total income from charitable activities	<u><u>594,251</u></u>	<u><u>43,600</u></u>	<u><u>637,851</u></u>

5. Government grants

The charity receives government grants, defined as funding from UK Foreign, Commonwealth and Development Office (2021: UK Foreign, Commonwealth and Development Office and Coronavirus Job Retention Scheme) to fund charitable activities. The total value of such grants in the year ending 31 December 2022 was £272,968 (2021: £176,302). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Wages and salaries (note 8)	13,517	388,833	29,251	431,601
Other staff costs and consultancy	2,938	95,033	4,775	102,746
Office running costs	240	-	18,475	18,715
Meeting and travel expenses	161	180,143	8,811	189,115
Audit and accountancy	-	-	6,645	6,645
Other expenses	686	7,814	47	8,547
Loss/(gain) on foreign exchange	-	-	834	834
Sub-total	17,542	671,823	68,838	758,203
Allocation of support and governance costs	2,313	66,525	(68,838)	-
Total expenditure	19,855	738,348	-	758,203

Total governance costs were £3,120 (2021: £2,450)

Prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Wages and salaries (note 8)	12,017	268,901	24,298	305,216
Other staff costs and consultancy	-	86,850	6,455	93,305
Office running costs	240	-	14,328	14,568
Meeting and travel expenses	-	13,419	952	14,371
Audit and accountancy	-	-	5,153	5,153
Other expenses	-	3,893	1,878	5,771
Loss/(gain) on foreign exchange	-	-	(372)	(372)
Sub-total	12,257	373,063	52,692	438,012
Allocation of support and governance costs	2,266	50,426	(52,692)	-
Total expenditure	14,523	423,489	-	438,012

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

7. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (inc. VAT)	3,120	2,100
▪ Other services	800	650
	<u>800</u>	<u>650</u>

8. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	384,030	269,942
Social security costs	30,266	26,475
Pension costs	17,305	8,799
	<u>431,601</u>	<u>305,216</u>

The number of employees whose annual emoluments were £60,000 or more were:

	2022	2021
	£	£
£60,000 to £70,000	<u>1</u>	<u>-</u>

The key management personnel of the organisation comprise the trustees and Executive Directors. The total employee benefits received by the key management personnel during the year were £127,079 (2021: £116,828).

The average head count during the year was 9.8 (2021: 9.3). The average number of employees (full-time equivalent) during the year was 8.5 (2021: 7.6)

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Debtors

	2022 £	2021 £
Trade debtors	113,377	49,241
Prepayments	<u>1,140</u>	<u>1,890</u>
	<u>114,517</u>	<u>51,131</u>

11. Creditors: amounts due within 1 year

	2022 £	2021 £
Trade creditors	-	56
Accruals	<u>32,693</u>	<u>27,181</u>
	<u>32,693</u>	<u>27,237</u>

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	77,095	174,797	251,892
Current liabilities	<u>(15,625)</u>	<u>(17,068)</u>	<u>(32,693)</u>
Net assets at 31 December 2022	<u>61,470</u>	<u>157,729</u>	<u>219,199</u>
Prior period comparatives			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	257,336	86,012	343,348
Current liabilities	<u>-</u>	<u>(27,237)</u>	<u>(27,237)</u>
Net assets at 31 December 2021	<u>257,336</u>	<u>58,775</u>	<u>316,111</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

13. Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	6,771	-	(5,202)	-	1,569
Nuclear Disarmament	75	62,332	(62,407)	-	-
Risk Reduction	181,356	75,995	(229,459)	(27,892)	-
Nuclear Responsibilities	39,451	272,968	(312,419)	-	-
Technological Risk	-	10,397	(38,289)	27,892	-
Nuclear Weapons Law	5,818	-	(5,818)	-	-
Inclusive International Security	<u>23,865</u>	<u>129,121</u>	<u>(93,085)</u>	<u>-</u>	<u>59,901</u>
Total restricted funds	<u>257,336</u>	<u>550,813</u>	<u>(746,679)</u>	<u>-</u>	<u>61,470</u>
General funds	<u>58,775</u>	<u>110,478</u>	<u>(11,524)</u>	<u>-</u>	<u>157,729</u>
Total unrestricted funds	<u>58,775</u>	<u>110,478</u>	<u>(11,524)</u>	<u>-</u>	<u>157,729</u>
Total funds	<u><u>316,111</u></u>	<u><u>661,291</u></u>	<u><u>(758,203)</u></u>	<u><u>-</u></u>	<u><u>219,199</u></u>

Transfer between funds

The transfer between funds was made to correct the risk classification of a project.

Purposes of restricted funds

All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain.

Nuclear Disarmament

To provide advice and policy support for the Stockholm Initiative, a grouping of 16 states inside the Treaty on the Non-Proliferation of Nuclear Weapons.

Risk Reduction

To advance the risk reduction agenda across Europe.

Nuclear Responsibilities

To advance interest in and adhere to the Nuclear Responsibilities Approach in the Asia-Pacific.

Technological Risk

To deepen understandings of the development of anti-submarine warfare technologies and their relevance in the South China Sea.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2022

13. Movements in funds (continued)

Nuclear Weapons Law

Programme area exploring international law in relation to nuclear weapons.

Inclusive International Security

To advance our Emerging Voices Network (EVN) in order to prompt fresh thinking on security and bring early-career voices into the non-proliferation and disarmament regime. Previously called the Gender, Youth and Diversity fund.

Prior period comparatives

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	1,808	9,500	(4,537)	-	6,771
Nuclear Disarmament	64	75,076	(75,065)	-	75
Risk Reduction	7	212,540	(31,191)	-	181,356
Nuclear Responsibilities	35,073	176,302	(171,924)	-	39,451
Emerging Technologies	8,792	80,823	(89,615)	-	-
Nuclear Weapons Law	2,700	5,824	(2,706)	-	5,818
Gender, Youth and Diversity	4,605	34,186	(27,198)	12,272	23,865
Total restricted funds	53,049	594,251	(402,236)	12,272	257,336
General funds	53,913	52,910	(35,776)	(12,272)	58,775
Total unrestricted funds	53,913	52,910	(35,776)	(12,272)	58,775
Total funds	106,962	647,161	(438,012)	-	316,111

14. Related party transactions

There were no related party transactions recorded in the year (2021: Nil).

BRITISH AMERICAN SECURITY INFORMATION COUNCIL

England & Wales - Charity number 1001081

Accounts

Charity no. 1001081

**British American Security Information
Council**

**Report and Unaudited Financial
Statements**

31 December 2021

British American Security Information Council

Reference and administrative details

For the year ended 31 December 2021

Charity number	1001081																												
Registered office and operational address	Spaces 70 White Lion Street London N1 9PP																												
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Andrew Cottey</td><td>Chair</td></tr><tr><td>Peter Jones</td><td>Treasurer</td></tr><tr><td>Stuart Warner</td><td>Treasurer. Resigned February 2022</td></tr><tr><td>Anita Friedt</td><td></td></tr><tr><td>Thomas Hajnoczi</td><td>Appointed February 2022</td></tr><tr><td>Melissa Ullom</td><td></td></tr><tr><td>Helena Harding</td><td></td></tr><tr><td>Laicie Heeley</td><td>Appointed September 2021</td></tr><tr><td>Daniel Johnson</td><td>Appointed September 2021</td></tr><tr><td>Togzhan Kassenova</td><td>Appointed December 2021</td></tr><tr><td>James Madeley</td><td></td></tr><tr><td>Trevor McCrisken</td><td>Resigned June 2021</td></tr><tr><td>David Pritchard</td><td></td></tr><tr><td>Sam Walton</td><td>Resigned January 2022</td></tr></table>	Andrew Cottey	Chair	Peter Jones	Treasurer	Stuart Warner	Treasurer. Resigned February 2022	Anita Friedt		Thomas Hajnoczi	Appointed February 2022	Melissa Ullom		Helena Harding		Laicie Heeley	Appointed September 2021	Daniel Johnson	Appointed September 2021	Togzhan Kassenova	Appointed December 2021	James Madeley		Trevor McCrisken	Resigned June 2021	David Pritchard		Sam Walton	Resigned January 2022
Andrew Cottey	Chair																												
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James Madeley																													
Trevor McCrisken	Resigned June 2021																												
David Pritchard																													
Sam Walton	Resigned January 2022																												
Executive directors	Marion Messmer Sebastian Brixey-Williams																												
Principal bankers	Metro Bank One Southampton Row London WC1B 5HA UK																												
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																												

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

The trustees present their report and the independently examined financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The Trustees, chaired by Dr Andrew Cottey, govern the organisation through quarterly board meetings. The Co-Directors are responsible for day-to-day operation and are responsible to the Board. BASIC is governed by a trust deed which is available upon request.

The Board appointed two new board members in September 2021 (Laicie Heeley and Daniel Johnson) and one new board member in December 2021 (Togzhan Kassenova). One board member stepped down in 2021, Trevor McCrisken, and two in early 2022, Sam Walton and Stuart Warner.

New Board members are identified by the existing Board in conjunction with the Co-Directors. Prospective Board member's skills and experience are comprehensively reviewed to assess their ability to support and contribute to BASIC's mission and activities and roles and responsibilities are fully discussed with prospective Board members. Diversity is an important consideration in identifying Board members. New Board members are confirmed at a normal board meeting and are provided with an induction pack and a one hour session with the Chair and the Co-Directors to introduce them to the role and the organisation.

Sebastian Brixey-Williams and Marion Messmer remain as Co-Directors. The Co-Directors' salary is reviewed by a board sub-committee made up of the Chair of the Board, the Treasurer and at least two additional board members with financial, HR or management experience. The Co-Directors' performance is assessed on an annual basis.

Objectives and activities

The objectives of the charity, as set out by the Trust Deed, are to promote, on a non-party basis, research into the study and discussion of, and exchange of information upon, the impact of nuclear weapons, modern industry, modern methods of warfare and the psychology of warfare upon international relations, defence, disarmament, military strategy and security in order to improve people's mutual understanding and awareness of such issues.

The main activities undertaken to meet the objectives of the charity include: policy thinking and research; publications; network-building; the convening of dialogues and other events; and direct public engagement. All activities are planned and undertaken with the expectation of impacting policy influencers' and decision-makers' thought processes in order to centre the risks of nuclear weapons. We measure the success of our activities through:

1. The uptake of our events (attendance numbers);
2. Our recommendations or our language being picked up and implemented by other actors, especially governments and international organisations;
3. Feedback from stakeholders.

The trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Our programmes further the organisation's mission by highlighting different aspects of the impact nuclear weapons have on international security. We conduct specific work to further nuclear disarmament, reduce nuclear risks, challenge the use of language around nuclear weapons, examine how other technologies interact with nuclear risks, assess the evolution of legal thought around nuclear weapons and engage with parliamentarians around the UK's nuclear weapons and its security policy.

2021 Programmes

1. Nuclear Disarmament
2. Risk Reduction
3. Nuclear Responsibilities
4. Emerging Technologies
5. Gender, Youth and Diversity
6. Nuclear Weapons Law
7. All-Party Parliamentary Group on Global Security and Non-Proliferation.

Achievements and Performance

1. Nuclear Disarmament

The Nuclear Disarmament Programme works with the Stepping Stones Approach to Nuclear Disarmament (SSA) that promotes a dynamic, systemic approach to disarmament, in order to overcome and address the current challenges to global disarmament. In 2021, we held four workshops with experts from the Euro-Atlantic region and the Asia-Pacific to address declaratory policies and risk reduction for each region. We also published blog pieces, a short summary report and the definitive explanation of the Approach to raise awareness about the SSA, and hosted a UN First Committee side event discussing the Approach.

2. Risk Reduction

The Risk Reduction Programme analyses the risk of nuclear and conventional escalation between NATO and Russia, in order to explore and develop risk reduction policies that can stabilise NATO-Russia relations. In 2021, we held two full-day roundtables to explore risk assessments in NATO's north-eastern flank countries and Russia respectively with participation from experts and government officials.

3. Nuclear Responsibilities

The Programme on Nuclear Responsibilities works to stimulate international dialogue on states' responsibilities in relation to nuclear weapons, as a means to deepen shared normative understandings of acceptable behaviour and strengthen key norms in the global nuclear order. It does this by encouraging participants to put responsibility at the centre of their approach to thinking, talking, and writing about nuclear weapons. In 2021, BASIC and its partner, the Institute for Conflict, Cooperation and Security (ICCS) at the University of Birmingham convened a number of interviews and track 1.5/2 dialogues with stakeholders from the Australian, Indian, Pakistani, and UK nuclear communities, and the Council for Security Cooperation in the Asia Pacific (CSCAP) Non-Proliferation and Disarmament Study Group. The purpose of these dialogues was to critically assess and articulate each community's responsibilities to nuclear weapons.

4. Emerging Technologies

The Emerging Technologies programme deploys novel methods to assess risks that stem from the evolving technology landscape, without limiting ourselves to the traditional security technology spheres. Our wide lens enables us to identify the underlying, supportive technologies that are the real drivers of nuclear risks, and develop targeted interventions to remedy them. In 2021 we developed a novel scenario method for understanding the technological risks that arise from evolving ASW technologies in the South China Sea, we convened a roundtable on the need for a novel medical radioisotope reactor for the Global South, and began work on understanding how Arctic sea-ice retreat might impact North American security.

5. Gender, Youth and Diversity

The Gender Youth and Diversity programme is uniquely placed in our field, in that it asks fundamental questions about the processes and outputs of the international relations community using an inclusive and intersectional lens, and provides substantive outputs and recommendations in order to work towards a truly inclusive, accessible, and equitable decision making space. In 2021, the Emerging Voices Network (EVN) also became a brand of its own, growing in size by 30% whilst maintaining its gender diversity and benefiting from an increase in participation from non-Western countries. As part of the EVN project, BASIC released 'Contemporary Opportunities for the NPT: Perspectives from the Emerging Voices Network' in collaboration with UNODA, providing a substantive platform for a truly global community of experts to articulate a specific set of policy challenges within a varied area of expertise, and present an innovative, ambitious and implementable agenda for resolving them. We also released the Gender, Think-Tanks and International Affairs Toolkit, bringing together academics and NGOs from around the UK in order to provide practical guidance and direction to organisations who want to improve their diversity policy.

6. Nuclear Weapons Law

The Nuclear Weapons Law programme (previously reported as the International Law programme) analyses the lawfulness of nuclear weapons programmes and forecasts how international law in relation to nuclear weapons could evolve over the next half-century, in order to strengthen the legal regime surrounding the practice of nuclear deterrence. In 2021, we convened a virtual roundtable of esteemed legal experts to consider the lawfulness of aspects of the United Kingdom's nuclear doctrine and the applicability of the Additional Protocol 1 of the Geneva Conventions to nuclear weapons.

7. All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Financial Review

Financial performance

2021 was a year of exceptional growth. Our total income in 2021 was £647,161, an increase of 123% on the previous year. Total spend increased by 49% to £438,012.

In 2021 we are reporting a £209,149 surplus of income over expenditure, of which £204,287 is surplus on restricted funds. This is due to the receipt near the end of 2021 of several grants in advance of work starting in 2022. Our general reserves increased in the year by £4,862 to £58,775.

Our principal source of both restricted and unrestricted income is grant income from governments and trusts. All the income is raised on the basis of spending that money directly or indirectly upon the mission of the organisation. Expenditure is planned to ensure the organisation maintains a positive reserves balance.

Total funds and reserves policy

BASIC's operations are supported by a healthy balance of unrestricted and restricted funding. Unrestricted funding enables BASIC greater political independence and agility to adapt rapidly to a changing policy environment, take potentially-rewarding risks, plan for the longer-term and explore new, innovative programmatic directions. Restricted funding provides the primary financial backing behind our programme activities.

While the organisation does not aim to build up savings for their own sake, it is desirable to possess a minimum level of reserves to give the organisation some level of confidence in continued operations. Our objective is to ensure that BASIC possesses general reserves in the range of two to four months of operational costs.

BASIC ended 2021 with £316,111 in reserves, made up of £257,336 restricted reserves and £58,775 unrestricted reserves. This is sufficient general reserves to cover around 1.7 months of operating costs. The forecast for 2022 and beyond shows that unrestricted funds will grow to a more favourable position.

The charity holds funds for the autonomous All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation. These form part of our restricted funds, and are £6,771 at the end of 2021. The APPG on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain. The group is composed of MPs and Peers and is convened in Parliament by Lord Hannay of Chiswick and Sir Peter Bottomley MP.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Principal risks and uncertainties in 2021

The Board of Trustees review and update the organisational risk register on a quarterly basis to ensure they are responding rapidly to any new risks and uncertainties arising through the year. The principal risks identified by the Trustees are shown below:

Risk	Mitigation and control measures
External shocks impact upon availability of funds in the field.	<ol style="list-style-type: none">1. Strong relationships with existing funders to increase likelihood of follow-on funding.2. Continuing to diversify our funding streams.3. Developing alternative sources of income.4. Control charity costs.
Competition from similar organisations.	<ol style="list-style-type: none">1. Developing projects for BASIC with a strong USP.2. Investing in partnerships with other organisations.3. Putting in the research to stay at the forefront of innovation in the field.4. Clearly showing our impact.
Travel restrictions keep civil society reps from meetings.	<ol style="list-style-type: none">1. Regularly checking in with our network via email and video call, to maintain it.2. Think of alternative ways to socialise remotely.3. Proactively using opportunities to expand our networks while working remotely, through online workshops or by reacting to new publications.4. Reviewing how we have impact with a view to expanding that.
Lockdown impact on team mental health.	<ol style="list-style-type: none">1. Being clear about the support available at BASIC.2. Regularly scheduling team socials.3. Asking line managers and project managers to keep an eye out for any warning signs so that we can intervene early to ensure team members get the support they need.4. Having strong project management processes in place so that work can be handed over to other team members.5. Being flexible with annual leave and sick leave so that team members can take time off if necessary.
Loss of key staff members.	<ol style="list-style-type: none">1. Have an off-boarding and handover process in place.2. Have a practice of written documentation at all project stages.3. Have recruitment materials ready to be prepared to recruit quickly once a team member hands in their notice.
Losing data or access to the server.	<ol style="list-style-type: none">1. Use a reliable IT provider with a strong backup policy.2. Regularly review that IT solutions are fit for purpose.3. Have contacts on hand in case of an IT emergency.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Plans for future periods

In recognition of the increased tensions in global security, BASIC has been on a growth trajectory that has included growth in terms of income, as well as in terms of incorporating new strands of work. In order to ensure high levels of impact and the close alignment of our work with our mission, vision and values, we began a review of BASIC's organisational strategy in 2021, which will be completed in 2022. This strategy will determine BASIC's priorities for the next five years.

How we work

BASIC takes a holistic approach to nuclear threat reduction that operates on multiple parallel timescales. Taking an analogy from the field of medicine: we simultaneously seek to reduce the immediate symptoms of nuclear risk in the short term, stabilise the international system in the medium term, and ultimately foster preventive measures to address the root causes of nuclear risk in the longer term.

BASIC operates in this manner because there is a dual imperative to minimise the chances of nuclear weapons use in the near future, and to facilitate a meaningful transition to a more safe, secure, and sustainable system of planetary security. Any nuclear weapons use would break the longstanding 'nuclear taboo' and fundamentally alter the global nuclear order, in ways from which it might never recover, necessitating short-term action. Yet, it is especially important that longer-term measures – such as the development of politically-salient positive visions of a non-nuclear future – attract a far greater focus of the multilateral agenda, without which the international community will continue to take a rudderless and incrementalist approach to nuclear diplomacy.

Working across these timescales makes BASIC's work more strategic, innovative, and ambitious. This is because BASIC's advice in the short term is informed by its longer-term institutional vision and objectives, and vice versa. The outcome, in practical terms, is that BASIC has a balanced and integrated portfolio of programmes that seek to address different aspects of those timescales. Each of these timescales is explained in more depth below, with examples in bullet points of how BASIC's programmes contribute to their achievement.

Short term

In the short term, BASIC identifies, raises awareness, and fosters dialogue to address emerging or preexisting political and technological risks that could spillover into nuclear weapons use. Our approach here typically focuses on symptomatic aspects of the broader nuclear weapons threat landscape, working with stop-gap practical or symbolic measures that can help reverse negative trends; though simultaneously, we encourage our interlocutors to imagine more sustainable security arrangements. Within this timescale, BASIC is constantly engaged in the debates of the day and called upon to provide advice and research by governments.

- BASIC's Risk Reduction programme leads the way in identifying such measures and works with key governments to implement them.
- Our Emerging Technologies programme scans the technological horizon to identify enabling new and emerging technologies, and combinations thereof, that can produce new risk pathways, and identifies and promotes measures that can minimise the chances of nuclear use.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Medium term

In the medium term, BASIC seeks to strengthen the laws, norms, and institutions that support and stabilise the reduction of nuclear risks, including those that contribute to the process of nuclear disarmament. The focus here is on facilitating the agreement of progressive steps identified by the international community that lock in progress.

- BASIC's Nuclear Weapons Law programme looks to gradually strengthen jurisprudence to reduce the number of circumstances in which nuclear weapons use could be deemed legal under international law.
- BASIC's Programme on Nuclear Responsibilities fosters a global conversation on states' responsibilities in relation to nuclear weapons and one another, with the intention of solidifying key norms that increase predictability and collective responsibility.
- BASIC's Nuclear Disarmament programme works with states and other stakeholders to develop political support for key steps (or 'stepping stones' towards steps) that move the disarmament agenda forward.
- The Risk Reduction and Emerging Technologies programmes also operate within this timescale.

Long term

In the long term, BASIC seeks to address the fundamental drivers of nuclear risks: namely the political tensions and distrust between states, and the lack of a clear alternative vision for global security that is not founded on threats of nuclear violence.

The objective here is to facilitate the transition towards a more sustainable system of security, that uses a broader definition of security whose referent object is not the state (state security) – or even humans (human security) – but rather the interconnected security needs of all living things. This system of security recognises the oneness and mutual vulnerability inherent to the planetary ecosystem. Viewed in this way, nuclear disarmament in this context is just one essential component of a multifaceted process of transition: the security systems change equivalent to the transition away from a fossil-fuel-driven capitalist economic system.

- BASIC's Nuclear Disarmament programme works to redefine security for the 21st century, drawing links between nuclear risks and other existential threats such as the overlapping ecological emergencies (climate, biodiversity loss, pollution, etc.). Within this context, it seeks to develop a positive and politically-salient vision for a secure and stable world free of nuclear weapons that does not perpetuate other existential threats.
- BASIC's Gender, Youth and Diversity programme takes a long-term approach to trust building and tension reduction by fostering trust among high-performance early-career professionals who will likely go on to work with one another across political divides later in their careers.

What we do

BASIC is an agile organisation that is able to rapidly acquire new skills and ways of working in order to best achieve our mission. As such, we do not consider ourselves limited to certain ways of working. However, there are five core services in which we have expertise and an established reputation, as set out in the table below.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Service	Description	Recent Examples
Thinking and Research	Development or mainstreaming of new visions, approaches, conceptual frameworks, strategic analysis and policy proposals.	Stepping Stones Approach; Nuclear Responsibilities Approach; Gender Toolkit
Dialogue Facilitation	Tracks 1, 1.5 and 2 dialogues for distrust reduction and trust-building; building shared visions, understanding and agreements.	Europe-Russia risk reduction dialogues; Nuclear responsibilities dialogues
Initiative Co-Piloting	NGO partnership to governments, international organisations, and academic institutions providing advice, methodologies, proposals, networks, convening power, political energy, legitimacy etc. to such efforts.	Stepping Stones / Stockholm Initiative
Network development	Track II bilateral contacts between nuclear-armed states; global youth network development; breaking out of nuclear silos.	Emerging Voices Network; BASIC-N Square UK Network Mapping; APPG; Gender Breakfasts
Capacity-building & Training	Training governments on new frameworks and approaches; building capacity of younger people in the field.	Nuclear Responsibilities Collective Introspections

Theory of change

In the same way that BASIC does not limit the kinds of services it can employ, BASIC does not use any single formal theory of change (TOC) in the delivery of its services. This would mean BASIC 'putting all of its eggs in one basket', as it would assume that the TOC is the most effective means to achieve a heterogenous range of services and objectives. Nevertheless, BASIC's work is generally premised on a set of certain shared characteristics, assumptions and values – and a loose cycle of change.

1. Produce new thinking or come across new issues or research questions through reading, attendance at dialogues, private conversations, and/or reflection.
2. Discuss the idea and reformulate the issue into a pitch using our concept note toolkit; the core of this is to package the ideas into a set of problem-solution statements.
3. Find a funder for the pitch.
4. Produce or commission preparatory research and proposals.
5. Convene one or more dialogues with diverse representation to explore ideas and proposals in more detail. BASIC may produce or commission more research off the back of the dialogues that feeds back into future dialogues. BASIC may publicise these dialogues or keep them off the record, and it may or may not publish the outcomes of those dialogues, depending on the project.
6. Follow up with key stakeholders to try to advance policy impact.
7. Host a Parliamentary or other public event to bring debates held in private into the public domain, where possible. These events usually produce new thinking, issues and research questions (go back to step 1).

British American Security Information Council

Report of the trustees

For the year ended 31 December 2021

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 22 June 2022 and signed on their behalf by



Andrew Cottey, Chair

Independent examiner's report

To the trustees of

British American Security Information Council

I report to the trustees on my examination of the accounts of British American Security Information Council (the charity) for the year ended 31 December 2021, which are set out on pages 12 to 25.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Godfrey

Date: 24 June 2022

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

British American Security Information Council

Statement of financial activities

For the year ended 31 December 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3.	-	9,310	9,310	22,713
Charitable activities	4.	<u>594,251</u>	<u>43,600</u>	637,851	<u>267,916</u>
Total income		<u>594,251</u>	<u>52,910</u>	647,161	<u>290,629</u>
Expenditure on:					
Raising funds		-	14,523	14,523	42,467
Charitable activities		<u>402,236</u>	<u>21,253</u>	423,489	<u>251,810</u>
Total expenditure	6.	<u>402,236</u>	<u>35,776</u>	438,012	<u>294,277</u>
Net income / (expenditure)		192,015	17,134	209,149	(3,648)
Transfers between funds		<u>12,272</u>	<u>(12,272)</u>	-	-
Net movement in funds	14.	204,287	4,862	209,149	(3,648)
Reconciliation of funds					
Total funds brought forward		<u>53,049</u>	<u>53,913</u>	106,962	110,610
Total funds carried forward		<u>257,336</u>	<u>58,775</u>	<u>316,111</u>	<u>106,962</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 14 to the financial statements.

British American Security Information Council

Balance sheet

As at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible fixed assets	10.		<u>-</u>	<u>-</u>
Current assets				
Debtors	11.	51,131		47,815
Cash at bank and in hand		<u>292,217</u>		<u>77,256</u>
		343,348		125,071
Liabilities				
Creditors: amounts due within 1 year	12.	<u>27,237</u>		<u>18,109</u>
Net current assets			<u>316,111</u>	<u>106,962</u>
Net assets	13.		<u><u>316,111</u></u>	<u><u>106,962</u></u>
Funds	14.			
Restricted funds			257,336	53,049
Unrestricted funds:				
General funds			<u>58,775</u>	<u>53,913</u>
Total funds			<u><u>316,111</u></u>	<u><u>106,962</u></u>

Approved by the trustees on 22 June 2022 and signed on their behalf by



Andrew Cottey, Chair

British American Security Information Council

Statement of cash flows

As at 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	(a)	<u>214,961</u>	<u>(26,204)</u>
Change in cash and cash equivalents in the reporting period		214,961	(26,204)
Cash and cash equivalents at the beginning of the reporting period		77,256	103,460
Cash and cash equivalents at the end of the reporting period	(b)	<u>292,217</u>	<u>77,256</u>

NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of net income/(expenditure) to net cash flow		2021	2020
		£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		209,149	(3,648)
Adjustments for:			
Depreciation charges		-	341
(Increase)/decrease in debtors		(3,316)	(29,975)
Increase/(decrease) in creditors		9,128	7,078
Net cash provided by (used in) operating activities		<u>214,961</u>	<u>(26,204)</u>

(b) Analysis of cash and cash equivalents		2021	2020
		£	£
Cash in hand		292,217	77,256
Total cash and cash equivalents		<u>292,217</u>	<u>77,256</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British American Security Information Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the ongoing impact of the COVID-19 pandemic, future confirmed unrestricted funding, budgets for 2022 and cash balances at the signing date. The charity made a surplus on unrestricted funds this year and is continuing to ensure that all activities are costed on a full cost recovery basis. The trustees have reviewed the levels of unrestricted reserves as part of their annual report.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Gifts in kind include donated facilities and services, recognised when received or performed. These have been valued by the directors of BASIC either at market value or, where a market value is not available, based on appropriate estimates.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021	2020
Raising funds	4.3%	19.6%
Charitable activities	95.7%	80.4%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
------------------	-------------------

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

3. Income from donations and legacies

	Unrestricted £	2021 Total £	2020 Total £
Donations and gifts	3,628	3,628	22,713
Gifts in kind by type			
Consultancy	4,350	4,350	-
Server hosting and email service	1,332	1,332	-
	<u>5,682</u>	<u>5,682</u>	-
Total income from donations and legacies	<u><u>9,310</u></u>	<u><u>9,310</u></u>	<u><u>22,713</u></u>

All income from donations and legacies received in the prior year was unrestricted.

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	176,302	-	176,302
Netherlands Ministry of Foreign Affairs	128,318	-	128,318
Government of Canada	89,723	-	89,723
Swedish Ministry of Foreign Affairs	75,076	-	75,076
CRDF Global	73,323	-	73,323
The Joseph Rowntree Charitable Trust	-	35,000	35,000
New Venture Fund	18,296	-	18,296
Polden Puckham Charitable Foundation	6,000	6,000	12,000
Norwegian Ministry of Foreign Affairs	10,390	-	10,390
Grants and fees < £10,000	<u>16,823</u>	<u>2,600</u>	<u>19,423</u>
Total income from charitable activities	<u><u>594,251</u></u>	<u><u>43,600</u></u>	<u><u>637,851</u></u>

Prior period comparatives:

	Restricted £	Unrestricted £	2020 Total £
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	82,197	-	82,197
Swedish Ministry of Foreign Affairs	75,978	-	75,978
Norwegian Ministry of Foreign Affairs	10,748	-	10,748
Polden Puckham Charitable Foundation	-	12,000	12,000
The Marmot Charitable Trust	2,500	15,000	17,500
The Joseph Rowntree Charitable Trust	-	35,995	35,995
Grants and fees < £10,000	<u>33,035</u>	<u>463</u>	<u>33,498</u>
Total income from charitable activities	<u><u>204,458</u></u>	<u><u>63,458</u></u>	<u><u>267,916</u></u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

5. Government grants

The charity receives government grants, defined as funding from Coronavirus Job Retention Scheme (in 2020) and UK Foreign, Commonwealth and Development Office to fund charitable activities. The total value of such grants in the year ending 31 December 2021 was £176,302 (2020: £100,682). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

6. (a) Total expenditure

	Staff costs (note 8) £	Other direct costs £	Support and governance costs £	2021 Total £
Expenditure on raising funds				
Fundraising and publicity	12,017	240	2,266	14,523
	<u>12,017</u>	<u>240</u>	<u>2,266</u>	<u>14,523</u>
Charitable activities				
General Nuclear	-	1,617	-	1,617
APPG on Global Security and Non-Proliferation	4,125	-	790	4,915
Nuclear Disarmament	45,751	18,152	8,589	72,492
Risk Reduction	26,532	1,824	4,953	33,309
Nuclear Responsibilities	105,068	54,043	19,706	178,817
Emerging Technologies	59,636	26,930	11,171	97,737
Nuclear Weapons Law	2,700	6	527	3,233
Gender, Youth and Diversity	25,088	1,591	4,690	31,369
	<u>268,900</u>	<u>104,163</u>	<u>50,426</u>	<u>423,489</u>
Sub-total	280,917	104,403	52,692	438,012
Support and governance costs	<u>24,298</u>	<u>28,394</u>	<u>(52,692)</u>	<u>-</u>
Total expenditure	<u><u>305,215</u></u>	<u><u>132,797</u></u>	<u><u>-</u></u>	<u><u>438,012</u></u>

Total governance costs were £2,450 (2020: £2,610)

(b) The support costs and their basis for allocation were as follows

	2021 Total £	2020 Total £
Wages and salaries	24,298	40,016
Other staff costs and consultancy	4,350	1,146
Office running costs	11,860	8,646
Meeting and travel expenses	200	-
Audit and accountancy	4,504	4,989
Depreciation	-	341
Other expenses	7,852	422
Losses/(Gains) on foreign exchange	(372)	-
	<u><u>52,692</u></u>	<u><u>55,560</u></u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

6. (b) The support costs and their basis for allocation (continued)

Support costs are allocated to activities in the ratio of each activity's staff costs as this is considered to be a reasonable reflection of usage.

6. (c) Total expenditure prior period comparatives

	Staff costs (note 8) £	Other direct costs £	Support and governance costs £	2020 Total £
Expenditure on raising funds				
Fundraising and publicity	31,337	240	10,890	42,467
	<u>31,337</u>	<u>240</u>	<u>10,890</u>	<u>42,467</u>
Charitable activities				
General Nuclear	-	4,287	-	4,287
APPG on Global Security and Non-Proliferation	2,239	216	778	3,233
Nuclear Disarmament	72,630	55,150	25,169	152,949
Risk Reduction	4,629	9,307	1,611	15,547
Nuclear Responsibilities	33,340	9,254	11,556	54,150
Gender, Youth and Diversity	16,088	-	5,556	21,644
	<u>128,926</u>	<u>78,214</u>	<u>44,670</u>	<u>251,810</u>
Sub-total	160,263	78,454	55,560	294,277
Support and governance costs	<u>40,016</u>	<u>15,544</u>	<u>(55,560)</u>	<u>-</u>
Total expenditure	<u><u>200,279</u></u>	<u><u>93,998</u></u>	<u><u>-</u></u>	<u><u>294,277</u></u>

Total governance costs were £2,610

7. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	Nil	341
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiners' remuneration:		
• Independent examination (inc. VAT)	1,800	2,010
• Other services	<u>650</u>	<u>600</u>

There were no trustees' reimbursed expenses during the year (2020: Nil).

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

8. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	269,941	179,797
National Insurance	26,475	15,026
Pension costs	8,799	5,456
	<u>305,215</u>	<u>200,279</u>

No employee received remuneration amounting to greater than £60,000 during either year.

The key management personnel of the organisation comprise the trustees and Executive Directors. The total employee benefits received by the key management personnel during the year were £116,828 (2020: £98,034).

The average head count during the year was 9.3 (2020: 5.4). The average number of employees (full-time equivalent) during the year was 7.6 (2020: 4.1).

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2021	1,362	1,362
Disposals	<u>(1,362)</u>	<u>(1,362)</u>
At 31 December 2021	<u>-</u>	<u>-</u>
Depreciation		
At 1 January 2021	1,362	1,362
Disposals	<u>(1,362)</u>	<u>(1,362)</u>
At 31 December 2021	<u>-</u>	<u>-</u>
Net book value		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

11. Debtors

	2021 £	2020 £
Trade debtors	49,241	45,385
Prepayments	1,890	2,430
	<u>51,131</u>	<u>47,815</u>

12. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	56	-
Accruals	27,181	18,109
	<u>27,237</u>	<u>18,109</u>

13. Analysis of net assets between funds

	Restricted £	Unrestricted £	Total £
Current assets	257,336	86,012	343,348
Current liabilities	-	(27,237)	(27,237)
Net assets at 31 December 2021	<u>257,336</u>	<u>58,775</u>	<u>316,111</u>

Prior period comparatives

	Restricted £	Unrestricted £	Total £
Current assets	53,049	72,022	125,071
Current liabilities	-	(18,109)	(18,109)
Net assets at 31 December 2020	<u>53,049</u>	<u>53,913</u>	<u>106,962</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

14. Movements in funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	1,808	9,500	(4,537)	-	6,771
Nuclear Disarmament	64	75,076	(75,065)	-	75
Risk Reduction	7	212,540	(31,191)	-	181,356
Nuclear Responsibilities	35,073	176,302	(171,924)	-	39,451
Emerging Technologies	8,792	80,823	(89,615)	-	-
Nuclear Weapons Law	2,700	5,824	(2,706)	-	5,818
Gender, Youth and Diversity	4,605	34,186	(27,198)	12,272	23,865
Total restricted funds	53,049	594,251	(402,236)	12,272	257,336
General funds	53,913	52,910	(35,776)	(12,272)	58,775
Total unrestricted funds	53,913	52,910	(35,776)	(12,272)	58,775
Total funds	106,962	647,161	(438,012)	-	316,111

Purposes of restricted funds

All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain.

Nuclear Disarmament

The Nuclear Disarmament Programme works with the Stepping Stones Approach to Nuclear Disarmament (SSA) that promotes a dynamic, systemic approach to disarmament, in order to overcome and address the current challenges to global disarmament. In 2021, we held four workshops with experts from the Euro-Atlantic region and the Asia-Pacific to address declaratory policies and risk reduction for each region. We also published blog pieces, a short summary report and the definitive explanation of the Approach to raise awareness about the SSA, and hosted a UN First Committee side event discussing the Approach.

Risk Reduction

The Risk Reduction Programme analyses the risk of nuclear and conventional escalation between NATO and Russia, in order to explore and develop risk reduction policies that can stabilise NATO-Russia relations. In 2021, we held two full-day roundtables to explore risk assessments in NATO's north-eastern flank countries and Russia respectively with participation from experts and government officials.

14. Movements in funds (continued)

Nuclear Responsibilities

The Programme on Nuclear Responsibilities works to stimulate international dialogue on states' responsibilities in relation to nuclear weapons, as a means to deepen shared normative understandings of acceptable behaviour and strengthen key norms in the global nuclear order. It does this by encouraging participants to put responsibility at the centre of their approach to thinking, talking, and writing about nuclear weapons. In 2021, BASIC and its partner, the Institute for Conflict, Cooperation and Security (ICCS) at the University of Birmingham convened a number of interviews and track 1.5/2 dialogues with stakeholders from the Australian, Indian, Pakistani, and UK nuclear communities, and the Council for Security Cooperation in the Asia Pacific (CSCAP) Non-Proliferation and Disarmament Study Group. The purpose of these dialogues was to critically assess and articulate each community's responsibilities to nuclear weapons.

Emerging Technologies

The Emerging Technologies programme deploys novel methods to assess risks that stem from the evolving technology landscape, without limiting ourselves to the traditional security technology spheres. Our wide lens enables us to identify the underlying, supportive technologies that are the real drivers of nuclear risks, and develop targeted interventions to remedy them. In 2021 we developed a novel scenario method for understanding the technological risks that arise from evolving ASW technologies in the South China Sea, we convened a roundtable on the need for a novel medical radioisotope reactor for the Global South, and began work on understanding how Arctic sea-ice retreat might impact North American security.

Nuclear Weapons Law

The Nuclear Weapons Law programme (previously reported as the International Law programme) analyses the lawfulness of nuclear weapons programmes and forecasts how international law in relation to nuclear weapons could evolve over the next half-century, in order to strengthen the legal regime surrounding the practice of nuclear deterrence. In 2021, we convened a virtual roundtable of esteemed legal experts to consider the lawfulness of aspects of the United Kingdom's nuclear doctrine and the applicability of the Additional Protocol 1 of the Geneva Conventions to nuclear weapons.

Gender, Youth and Diversity

The Gender Youth and Diversity programme is uniquely placed in our field, in that it asks fundamental questions about the processes and outputs of the international relations community using an inclusive and intersectional lens, and provides substantive outputs and recommendations in order to work towards a truly inclusive, accessible, and equitable decision making space. In 2021, the Emerging Voices Network (EVN) also became a brand of its own, growing in size by 30% whilst maintaining its gender diversity and benefiting from an increase in participation from non-Western countries. As part of the EVN project, BASIC released 'Contemporary Opportunities for the NPT: Perspectives from the Emerging Voices Network' in collaboration with UNODA, providing a substantive platform for a truly global community of experts to articulate a specific set of policy challenges within a varied area of expertise, and present an innovative, ambitious and implementable agenda for resolving them. We also released the Gender, Think-Tanks and International Affairs Toolkit, bringing together academics and NGOs from around the UK in order to provide practical guidance and direction to organizations who want to improve their diversity policy. In 2021 £12,272 was transferred from unrestricted funds to support work on the Emerging Voices Network not fully covered by the restricted funds received.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2021

14. Movements in funds (continued)
Prior period comparatives

	At 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2020 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	2,363	2,500	(3,055)	-	1,808
Nuclear Disarmament	72,290	84,166	(156,392)	-	64
Risk Reduction	17,572	-	(17,565)	-	7
Nuclear Responsibilities	3,889	82,197	(51,013)	-	35,073
Emerging Technologies	-	9,769	(977)	-	8,792
Nuclear Weapons Law	-	3,000	(300)	-	2,700
Gender, Youth and Diversity	-	22,826	(18,221)	-	4,605
Total restricted funds	<u>96,114</u>	<u>204,458</u>	<u>(247,523)</u>	<u>-</u>	<u>53,049</u>
General funds	<u>14,496</u>	<u>86,171</u>	<u>(46,754)</u>	<u>-</u>	<u>53,913</u>
Total unrestricted funds	<u>14,496</u>	<u>86,171</u>	<u>(46,754)</u>	<u>-</u>	<u>53,913</u>
Total funds	<u><u>110,610</u></u>	<u><u>290,629</u></u>	<u><u>(294,277)</u></u>	<u><u>-</u></u>	<u><u>106,962</u></u>

15. Related party transactions

There were no related party transactions recorded in the year (2020: nil).

16. Restatement

In accordance with the Charities SORP (FRS 102) recommended practice for larger charities, expenditure has been presented on an activity basis in note 6 to these accounts. The prior period comparator for note 6 has been restated accordingly.

BRITISH AMERICAN SECURITY INFORMATION COUNCIL

England & Wales - Charity number 1001081

Accounts

Charity no. 1001081

**British American Security Information
Council**

**Report and Unaudited Financial
Statements**

31 December 2020

British American Security Information Council

Reference and administrative details

For the year ended 31 December 2020

Charity number 1001081

Registered office and operational address
The Foundry
17 Oval Way
London
SE11 5RR

Trustees The trustees who served during the year and up to the date of this report were as follows:

Alexandra Bell	Resigned October 2020
Andrew Cottey	Chair
Anita Friedt	Appointed July 2020
Melissa Hanham	Appointed July 2020
Helena Harding	Appointed July 2020
Peter Jones	Appointed November 2020
James Madeley	Appointed July 2020
Trevor McCrisken	Resigned June 2021
David Pritchard	
Sam Walton	
Stuart Warner	Treasurer
Heather Williams	Resigned March 2020

Executive directors Marion Messmer
Sebastian Brixey-Williams

Principal bankers Metro Bank
One Southampton Row
London
WC1B 5HA
UK

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

British American Security Information Council

Report of the trustees

For the year ended 31 December 2020

The trustees present their report and the independently examined financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The Trustees, chaired by Trevor McCrisken and Heather Williams until March 2020 and by Sam Walton from March 2020 who took the role on for 12 months, govern the organisation through quarterly board meetings. The Co-Directors are responsible for day-to-day operation and are responsible to the Board. BASIC is governed by a trust deed which is available upon request.

The Board appointed four new board members in July 2020 (Anita Friedt, Melissa Hanham, Helena Harding and James Madeley) and one new board member in November 2020 (Peter Jones). Two board members stepped down in 2020: Heather Williams in March 2020 and Alexandra Bell in October 2020.

New Board members are identified by the existing Board in conjunction with the Co-Directors. Prospective Board member's skills and experience are comprehensively reviewed to assess their ability to support and contribute to BASIC's mission and activities and roles and responsibilities are fully discussed with prospective Board members. Diversity is an important consideration in identifying Board members. New Board members are confirmed at a normal board meeting.

Sebastian Brixey-Williams and Marion Messmer's temporary contracts as Co-Directors were extended until July 2020, at which point they were confirmed on permanent contracts.

Objectives and activities

The objectives of the charity, as set out by the Trust Deed, are to promote, on a non-party basis, research into the study and discussion of, end exchange of information upon, the impact of nuclear weapons, modern industry, modern methods of warfare and the psychology of warfare upon international relations, defence, disarmament, military strategy and security in order to improve people's mutual understanding and awareness of such issues.

The main activities undertaken to meet the objectives of the charity include: policy thinking and research; publications; network-building; the convening of dialogues and other events; and direct public engagement.

The trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

BASIC's COVID-19 Response

The BASIC team began working from home on 19 March 2020 as a precautionary measure to slow down the spread of the Coronavirus in London and to ensure that all staff members were able to stay safe. The pandemic had an impact not only on organisations' individual working arrangements but also on the global nuclear policy environment. The 2020 Review Conference of the NPT, planned for April/May 2020, was postponed to August 2021. Two members of the BASIC team were furloughed from mid-April to October 2020.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2020

During the first six months of the pandemic, the Finance and Development Committee (FDC) consisting of BASIC's Co-Directors, Treasurer Stuart Warner and Chair Sam Walton met monthly to monitor the financial impacts of the pandemic. Once it became clear that the BASIC team had transitioned well to working from home and that the working from home recommendation was going to remain in place into 2021, the Co-Directors and the Board made the decision to give notice on BASIC's office lease as it was a large and inflexible expense.

Despite an initial adjustment period, the transition to remote working has been successful and the team's productivity continues to be high. Due to staff moving on to other roles and BASIC winning new project grants, we have onboarded seven new team members remotely over the course of the pandemic, all of whom have given positive feedback on how their onboarding has worked out. We continue to have a collaborative, friendly working culture while working remotely.

2020 Programmes

1. Nuclear Disarmament ⁽¹⁾
2. Risk Reduction ⁽²⁾
3. Nuclear Responsibilities ⁽³⁾
4. Emerging Technologies
5. Gender, Youth and Diversity ⁽⁴⁾
6. UK Nuclear Weapons Policy and Diplomacy
7. All-Party Parliamentary Group on Global Security and Non-Proliferation.

Achievements and Performance

A full explanation of BASIC's activities and impact is available on our website. This is a short summary of some highlights of 2020:

1. Nuclear Disarmament

BASIC continued its work with the Swedish Ministry of Foreign Affairs on the Stepping Stones Approach to Nuclear Disarmament: the conceptual framework behind the Stockholm Initiative within the current NPT Review Cycle, which focuses on how to restore faith in the NPT and the disarmament process. Over 2020, we conducted two in-person workshops in Amman (January 2020) and Geneva (March 2020) as well as three virtual workshops in which we convened experts from all over the world, grouped by time zone (October - November 2020). We continued to grow awareness and build support for the Approach and developed the different policy pathways further in briefing packs for the Swedish MFA.

1. Renamed from 'Stepping Stones Approach'.

2. Renamed from 'Nuclear Risk Reduction'.

3. Previously listed as 'Programme on Nuclear Responsibilities'.

4. Renamed from 'Gender and Nuclear Weapons'.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2020

2. Risk Reduction

In 2020, BASIC concluded the first phase of our project on reducing nuclear risks in Europe for which we received support by the Dutch Ministry of Foreign Affairs. In January, we spoke about the project results at the Disarmament Pillar seminar convened at the UN in Geneva in preparation of the Review Conference. In March 2020, we hosted a last in-person track 1.5 roundtable in the Hague, where we discussed the recommendations from the project with Dutch and European government officials and experts. We published the final outcomes from the project in June and provided a range of private briefings to those Dutch diplomats who were new in post in July/August. The report gained a very positive reception in the European policy community and resulted in a range of speaking opportunities including at the EU, NATO, and the European Leadership Network's Strategic Risk Reduction Working Group.

3. Nuclear Responsibilities

2020 was an important and successful year for the Programme on Nuclear Responsibilities, run jointly by BASIC and the Institute for Conflict, Cooperation and Security at the University of Birmingham. In January 2020, we completed our 2019-20 project with financial support hosting a five-state strategic dialogue hosted at the UK Foreign and Commonwealth Office. BASIC and the ICCS also secured funding for the next phase of the programme which began in autumn 2020. Sebastian Brixey-Williams and Nicholas Wheeler published the programme's milestone report Nuclear Responsibilities: A New Approach for Thinking and Talking about Nuclear Weapons, which was launched at a virtual UN First Committee side event in November 2020. The report articulated the Nuclear Responsibilities Approach: an approach to thinking and talking about nuclear weapons that places responsibility at its heart.

4. Emerging Technologies

BASIC Co-Director Sebastian Brixey-Williams published a short chapter, 'Prospects for Game-Changers in Detection Technology', in an edited volume by the Australian National University, The Future of the Undersea Deterrent: A Global Survey (2020). This work, which was also republished by ASPI, served as an important milestone in BASIC's exploration of emerging undersea technologies and their impacts on submarine detection. In the winter, we launched a new project in collaboration with US partner CRDF Global, building on this report to investigate the impacts of emerging and advanced antisubmarine warfare technologies at the regional level.

5. Gender, Youth and Diversity

In 2020, we launched the Emerging Voices Network with the support of Global Affairs Canada and the Ministry of Foreign Affairs of Norway. The Emerging Voices Network brings together over 100 early career experts from across the globe, with a special focus on providing access to career development opportunities to experts from Global South countries who are often underrepresented in international fora and excluded from opportunities. The Network began working in seven working groups, covering a range of topics important to the NPT, and will release a range of policy recommendations ahead of the NPT Review Conference in 2021. We also wrote a series of articles on feminist foreign policy perspectives for the Outrider Foundation, and drafted the Gender, Think Tanks and International Affairs Toolkit.

6. United Kingdom Nuclear Weapons Policy and Diplomacy

BASIC contributed a number of papers to the UK's Integrated Review feeding in ideas from our projects. Sebastian Brixey-Williams delivered a briefing on the state of the global nuclear order to the SNP's Westminster Front Bench Defence and Foreign Policy team in August, and has continued to provide information to Parliamentarians on questions relating to the UK's nuclear warhead replacement decision.

British American Security Information Council

Report of the trustees

For the year ended 31 December 2020

7. All-Party Parliamentary Group on Global Security and Non-Proliferation

As APPG meetings normally take place in person in Parliament, the pandemic also proved disruptive for the APPG. The APPG held a few virtual meetings in the autumn and winter 2020, including a virtual meeting on the extension of the New START treaty which broke attendance records.

Financial Review

BASIC's financial position continued to strengthen in 2020, with our Programmes on Nuclear Disarmament, Risk Reduction and Nuclear Responsibilities each receiving grants over £55,000. BASIC also diversified its portfolio of grants, reflecting an overall higher level of activity across its programmes.

The reported 2020 results show a £3,648 deficit of income over expenditure. This is because some of the 2020 expenditure relates to grant income received in 2019. Under the Charities SORP certain grant income is recognised when it is received as opposed to utilised.

All the income is raised on the basis of spending that money directly or indirectly upon the mission of the organisation. Expenditure is planned to ensure the organisation maintains a positive reserves balance. While the organisation does not aim to build up savings for their own sake, it is desirable to possess a minimum level of reserves to give the organisation some level of confidence in continued operations. Our objective is to ensure that BASIC possesses sufficient reserves to operate without income for at least two months.

BASIC's operations are supported by a healthy and interdependent balance of unrestricted and restricted funding. Unrestricted funding enables BASIC greater political independence and agility to adapt rapidly to a changing policy environment, take potentially-rewarding risks, plan for the longer-term and explore new, innovative programmatic directions. Restricted funding provides the primary financial backing behind our programme activities.

BASIC ended 2020 with £53,913 of unrestricted funds. This is sufficient reserves to cover around two and a half months of non-project overheads. This should be viewed alongside the restricted funds balance of £53,049 which covers around two and a half months of project-specific overheads. The forecast for 2021 and beyond shows that unrestricted funds will grow to a more favourable position.

The charity holds funds for the autonomous All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation. The APPG on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain. The group is composed of MPs and Peers and is convened in Parliament by Lord Hannay of Chiswick and Sir Peter Bottomley MP. The sole part-time staff member was Dr Rishi Paul, who is employed formally by BASIC.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

British American Security Information Council

Report of the trustees

For the year ended 31 December 2020

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 26 August 2021 and signed on their behalf by

Andrew Cottey

Andrew Cottey, Chair

Independent examiner's report

To the trustees of

British American Security Information Council

I report to the trustees on my examination of the accounts of British American Security Information Council (the charity) for the year ended 31 December 2020, which are set out on pages 8 to 19.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Godfrey

Date: 30 August 2021

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

British American Security Information Council

Statement of financial activities

For the year ended 31 December 2020

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:					
Donations and legacies		-	22,713	22,713	18,342
Charitable activities	3	<u>204,458</u>	<u>63,458</u>	267,916	<u>347,443</u>
Total income		<u>204,458</u>	<u>86,171</u>	290,629	<u>365,785</u>
Expenditure on:					
Raising funds		-	42,467	42,467	32,004
Charitable activities		<u>247,523</u>	<u>4,287</u>	251,810	<u>298,877</u>
Total expenditure	5	<u>247,523</u>	<u>46,754</u>	294,277	<u>330,881</u>
Net income / (expenditure)		(43,065)	39,417	(3,648)	34,904
Transfers between funds		-	-	-	-
Net movement in funds	13	(43,065)	39,417	(3,648)	34,904
Reconciliation of funds					
Total funds brought forward		<u>96,114</u>	<u>14,496</u>	110,610	<u>75,706</u>
Total funds carried forward		<u>53,049</u>	<u>53,913</u>	<u>106,962</u>	<u>110,610</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 13 to the financial statements.

British American Security Information Council

Balance sheet

As at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible fixed assets	9		<u>-</u>	<u>341</u>
Current assets				
Debtors	10	47,815		17,840
Cash at bank and in hand		77,256		<u>103,460</u>
		125,071		121,300
Liabilities				
Creditors: amounts due within 1 year	11	18,109		<u>11,031</u>
Net current assets			<u>106,962</u>	<u>110,269</u>
Net assets	12		<u>106,962</u>	<u>110,610</u>
Funds	13			
Restricted funds			53,049	96,114
Unrestricted funds:				
General funds			<u>53,913</u>	<u>14,496</u>
Total funds			<u>106,962</u>	<u>110,610</u>

Approved by the trustees on 26 August 2021 and signed on their behalf by

Andrew Cottey

Andrew Cottey, Chair

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British American Security Information Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the ongoing impact of the COVID-19 pandemic, future confirmed unrestricted funding, budgets for 2021 and cash balances at the signing date. The charity made a surplus on unrestricted funds this year and is continuing to ensure that all activities are costed on a full cost recovery basis. The trustees have reviewed the levels of unrestricted reserves as part of their annual report.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2020	2019
Raising funds	19.6%	13.8%
Charitable activities	80.4%	86.2%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	25% straight line
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Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

3. Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £
Grants and fees > £10,000:			
UK Foreign, Commonwealth and Development Office	82,197	-	82,197
Swedish Government	75,978	-	75,978
Norwegian Ministry of Foreign Affairs	10,748	-	10,748
Polden Puckham Charitable Foundation	-	12,000	12,000
The Marmot Charitable Trust	2,500	15,000	17,500
The Joseph Rowntree Charitable Trust	-	35,995	35,995
Grants and fees < £10,000	<u>33,035</u>	<u>463</u>	<u>33,498</u>
Total income from charitable activities	<u><u>204,458</u></u>	<u><u>63,458</u></u>	<u><u>267,916</u></u>

Prior period comparatives:

	Restricted £	Unrestricted £	2019 Total £
Grants and fees > £10,000:			
Swedish Government	77,703	-	77,703
The Joseph Rowntree Charitable Trust	-	35,000	35,000
UK Foreign, Commonwealth and Development Office	66,229	-	66,229
Polden Puckham Charitable Foundation	6,000	10,000	16,000
The Marmot Charitable Trust	-	16,200	16,200
Government of Canada	-	-	-
Carnegie Corporation of New York	119,360	-	119,360
Grants and fees < £10,000	<u>16,203</u>	<u>748</u>	<u>16,951</u>
Total income from charitable activities	<u><u>285,495</u></u>	<u><u>61,948</u></u>	<u><u>347,443</u></u>

4. Government grants

The charity receives government grants, defined as funding from Coronavirus Job Retention Scheme and UK Foreign, Commonwealth and Development Office to fund charitable activities. The total value of such grants in the year ending 31 December 2020 was £100,682 (2019: £66,229). There are no unfulfilled conditions or contingencies attaching to these grants in either period.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Wages and salaries (note 7)	31,337	128,926	40,016	200,279
Other staff costs and consultancy	-	30,576	1,146	31,722
Office running costs	240	22,659	8,646	31,545
Meeting and travel expenses	-	24,979	-	24,979
Audit and accountancy	-	-	4,989	4,989
Depreciation	-	-	341	341
Other expenses	-	-	422	422
Sub-total	31,577	207,140	55,560	294,277
Allocation of support and governance costs	10,890	44,670	(55,560)	-
Total expenditure	42,467	251,810	-	294,277

Total governance costs were £2,610.

Prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Wages and salaries (note 7)	22,237	138,827	18,754	179,818
Other staff costs and consultancy	136	58,794	455	59,385
Office running costs	4,630	28,381	3,654	36,665
Meeting and travel expenses	619	45,547	318	46,484
Professional fees	-	-	2,520	2,520
Audit and accountancy	-	-	4,240	4,240
Board management expenses	18	61	878	957
Depreciation	-	-	341	341
Other expenses	-	7	464	471
Sub-total	27,640	271,617	31,624	330,881
Allocation of support and governance costs	4,364	27,260	(31,624)	-
Total expenditure	32,004	298,877	-	330,881

Total governance costs were £3,411.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

6. Net movement in funds

This is stated after charging:

	2020	2019
	£	£
Depreciation	341	341
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (inc. VAT)	2,010	1,854
▪ Other services	600	600
	<u>600</u>	<u>600</u>

There were no trustees' reimbursed expenses during the year (2019: Nil).

7. Staff costs and numbers

Staff costs were as follows:

	2020	2019
	£	£
Wages and salaries	179,797	162,079
Social security costs	15,026	13,019
Pension costs	5,456	4,720
	<u>200,279</u>	<u>179,818</u>

No employee received remuneration amounting to greater than £60,000 during either year.

The key management personnel of the organisation comprise the trustees and Executive Directors. The total employee benefits received by the key management personnel during the year were £98,034 (2019: £77,903).

The average head count during the year was 5.42 (2019: 5.08). The average weekly number of employees (full-time equivalent) during the year was as follows:

	2020	2019
	No.	No.
Direct charitable activities	3.14	4.02
Management and administration	0.94	0.84
	<u>4.08</u>	<u>4.86</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2020	1,362	1,362
Additions	-	-
	<u>1,362</u>	<u>1,362</u>
At 31 December 2020	<u>1,362</u>	<u>1,362</u>
Depreciation		
At 1 January 2020	1,021	1,021
Charge for the year	341	341
	<u>1,362</u>	<u>1,362</u>
At 31 December 2020	<u>1,362</u>	<u>1,362</u>
Net book value		
At 31 December 2020	<u>-</u>	<u>-</u>
At 31 December 2019	<u>341</u>	<u>341</u>

10. Debtors

	2020 £	2019 £
Trade debtors	45,385	8,765
Other debtors	-	2,220
Prepayments	2,430	6,855
	<u>47,815</u>	<u>17,840</u>

11. Creditors: amounts due within 1 year

	2020 £	2019 £
Accruals	<u>18,109</u>	<u>11,031</u>

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	-	-
Current assets	53,049	72,022	125,071
Current liabilities	-	(18,109)	(18,109)
Net assets at 31 December 2020	53,049	53,913	106,962
Prior period comparatives			
	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	341	341
Current assets	101,332	19,968	121,300
Current liabilities	(5,218)	(5,813)	(11,031)
Net assets at 31 December 2019	96,114	14,496	110,610

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

13. Movements in funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2020 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	2,363	2,500	(3,055)	-	1,808
Nuclear Disarmament	72,290	84,166	(156,392)	-	64
Risk Reduction	17,572	-	(17,565)	-	7
Nuclear Responsibilities	3,889	82,197	(51,013)	-	35,073
Emerging Technologies	-	9,769	(977)	-	8,792
International Law	-	3,000	(300)	-	2,700
Gender, Youth and Diversity	-	22,826	(18,221)	-	4,605
Total restricted funds	96,114	204,458	(247,523)	-	53,049
General funds	14,496	86,171	(46,754)	-	53,913
Total unrestricted funds	14,496	86,171	(46,754)	-	53,913
Total funds	110,610	290,629	(294,277)	-	106,962

Purposes of restricted funds

All-Party Parliamentary Group on Global Security and Non-Proliferation

The All-Party Parliamentary Group (APPG) on Global Security and Non-Proliferation has the aim to exchange information and increase understanding of arms control and non-proliferation issues among British parliamentarians, with a view to more effective participation in public and political debate on security issues in Britain.

Nuclear Disarmament

BASIC continued working in its third year on the Stepping Stones Approach to Disarmament, with funding from the Swedish Ministry of Foreign Affairs. This project provides a disarmament methodology for states to use especially at the upcoming NPT Review Conference. In 2020, we held two in-person events prior to the pandemic, and a number of virtual events once international travel was no longer possible.

Risk Reduction

In 2020, the first phase of the risk reduction project concluded with a last in-person meeting in the Hague in March 2020. We launched the final project report virtually in June 2020 and provided a number of briefings to NATO and Dutch diplomats. We also successfully applied for funding for the second phase of this project, to be conducted over 2021-22.

Nuclear Responsibilities

The Programme on Nuclear Responsibilities stimulates an international conversation about states' and other stakeholders' responsibilities in relation to nuclear weapons. In 2020 we initiated a project exploring this topic with track II partners in the Asia-Pacific.

British American Security Information Council

Notes to the financial statements

For the year ended 31 December 2020

13. Movements in funds (continued)

Emerging Technologies

Programme area that explores emerging and disruptive technologies and their impacts on stability and complexity.

International Law

Programme area exploring international law in relation to nuclear weapons.

Gender, Youth and Diversity

BASIC continues to be an advocate for diversity and inclusion in nuclear policy making. In 2020, we finalised the 'Gender, Think Tanks and International Affairs' toolkit with partners Chatham House and the Centre for Feminist Foreign Policy (which launched in Feb 2021). Supported by Global Affairs Canada, we also launched the Emerging Voices Network, a global network of over 130 high-potential next generation nuclear policy experts.

Prior period comparatives

	At 1 January 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2019 £
Restricted funds:					
APPG on Global Security and Non-Proliferation	4,978	6,000	(8,615)	-	2,363
Middle East Disarmament	737	10,154	(10,891)	-	-
Nuclear Disarmament	-	199,682	(127,392)	-	72,290
Nuclear Responsibilities	-	69,659	(65,770)	-	3,889
Risk Reduction	63,993	-	(46,421)	-	17,572
Total restricted funds	69,708	285,495	(259,089)	-	96,114
Unrestricted funds:					
<i>Designated funds</i>					
Next Generation Project	2,044	-	(2,044)	-	-
Total designated funds	2,044	-	(2,044)	-	-
General funds	3,954	80,290	(69,748)	-	14,496
Total unrestricted funds	5,998	80,290	(71,792)	-	14,496
Total funds	75,706	365,785	(330,881)	-	110,610

14. Related party transactions

There were no related party transactions recorded in the year (2019: nil).