



BRITISH CAVE RESEARCH ASSOCIATION

The Old Methodist Chapel, Great Hucklow, BUXTON, SK17 8RG ♦ bcra.org.uk ♦ UK Reg. Charity No. 267828

COUNCIL REPORT AND ANNUAL ACCOUNTS for the year ended 31st December 2022

Council Report

The Council presents its annual report and accounts of the charity for the year ended 31st December 2022.

The objects of the British Cave Research Association (BCRA) are to promote the study of caves and associated phenomena wherever they may be situated, for the benefit of the public. BCRA is a registered charity (number 267828) and is administered, in accordance with its Constitution (last amended September 2020), by the members of the Council. The Association's correspondence address is The Old Methodist Chapel, Great Hucklow, Buxton, Derbyshire SK17 8RG.

Governance and Management

The Council consists of: The President, the Chairman, the Secretary, the Treasurer, up to six representatives of the personal members and any further members (to a maximum of two) co-opted by the Council. All members of Council are Trustees of the charity.

All members of the Council, other than the President, are elected for a year term, but are eligible for re-election. Nominations for all positions on the Council, other than the President, must be proposed and seconded by voting members. In the event of a contested election, the election shall be determined by a postal ballot. The Council appoints the President to serve for a period of three years.

Council members serving during the year ended 31st December 2022 and up to the year-end were as follows:

Simon Bottrell	President
John Gunn	Chairman
David Gibson	Secretary
Andrew Farrant	Treasurer
Andrew Eavis	
Russell Myers	BCA Chairman
Jenny Potts	Library Co-ordinator
Vince Simmonds (resigned December 2022)	
Andi Smith	
Jo White	
Les Williams	
Mike Rogerson	
Linda Wilson	

Council meetings are held at least three times a year and all major decisions on the running of the Association and the furtherance of its objects are made at those meetings. In 2022, all Council meetings were held online via Zoom with the exception of one held in person at Glutton Bridge. Council is supported by two committees: the library committee, which organises the day-to-day running of the British Caving Library; and the Cave Science and Technology Research Fund panel, which considers the merits of grant applications for cave research projects and approves projects for funding.

In addition, the Association has a subsidiary charity and a charitable fund, which it oversees. The subsidiary charity is the BCRA Library and Heritage Fund, which was established to support the national caving library and BCRA cave archive. The charitable fund administered by the Association is the UK Cave Conservation and Emergency Fund (UKCCEF). It has its own committee, whose members are approved by BCRA's Council, which considers and approves applications for funding.

Finally, there are several Special Interest Groups (SIGs), which act in the name of the Association. The SIGs consist of people with a common interest in a specialised subject and, whilst supported by the Association, contribute to their own funds for their own needs.

A review of our achievements and performance

Financial Review

Membership of the Association in 2022 comprised 355 individual Members and 49 Group members (2021: 360 and 54 respectively), plus 79 Associate Members (2021: 76). Prior to 2020, these were recorded as 'non-member subscribers' and not listed in previous reports.

Gross income for the year was £25,211, a slight increase on the previous year (£23,124). This was in large part due to a very kind donation of £1200 in memory of Mike and Peter Binns. Mike Binns donated archive material to BCRA from his father Peter who played a significant role in the reorganisation of British Caving after the Second World War. This material is now online in the BCRA archives (see <https://archives.bcra.org.uk>). Sadly, Mike passed away and £1,000 was donated by Mike's widow Jennette, and £200 from former members of the Sheffield University Speleological Society (contemporaries in the 1960s of Mike) in memory of both Mike and Peter.

Publication sales of the 'Caves and Karst of the Yorkshire Dales' books were marginally down, but offset by an increase in sales of other BCRA publications. Volume 1 of 'Caves and Karst of the Yorkshire Dales' has more than recouped the printing costs, whilst Volume 2 has nearly done so. Membership income and royalties were about the same as in 2021. As in previous years, BCRA received a grant of from the British Caving Association (BCA) towards the costs of running the library. In 2022, this amount was static at £12,000.

Direct charitable expenditure increased slightly from £26,927 in 2021 to £29,338 in 2022. This was largely due to an increase in money spent on producing and distributing publications, including the new Gower book, and an increase in the money spent on the library. Contributions

to the British Cave Science Centre remained steady. Grant expenditure was down slightly, in part due to some grants being refunded or not taken up. This was mostly where alternative sources of funding were found or delays in expeditions.

Reserves Policy

The Association needs reserves of funds to provide working capital for its ongoing activities, particularly the library, and to absorb the variability in its income. Therefore, the Trustees (members of Council) consider that it is prudent to keep in reserve a sum at least equivalent to a year's expenditure; reserves currently exceed this minimum.

Membership

Membership of the Association is only open to members of British Caving Association (BCA).

Progress on Objectives

The Association undertakes a number of initiatives in support of its objective of promoting the study of caves and associated phenomena for the benefit of the public. Progress on these initiatives is outlined below.

Cave Science and Technology Research Fund

BCRA supports cave science in a number of ways and one is by giving grants directly to those people with worthwhile cave research projects via the Cave Science and Technology Research Fund (CSTRF). Up to 2014, these grants came from an allocation of £25,000 made in 2006 and the Jack Meyers legacy of £20,000 made in 2009. In 2020, the Council approved the allocation of a further £25,000 from unrestricted funds to cover the next five-year period. The merits of the projects are considered by a panel of BCRA members with academic expertise in cave formation, cave biology, cave technology, history and archaeology. Applications are considered three times a year.

In 2022 awards were made to support a wide range of projects. Archaeology featured prominently with two projects investigating archaeological remains and bones, one from Fishmonger's Swallet, near Alveston in Gloucestershire, and one from Stoke Lane Slocker & Browne's Hole in the eastern Mendips. Awards were made to purchase new loggers to investigate the hydrology of the Castleton area, and to support a research expedition to northern Greenland (Northern Caves 2023).

Research projects funded by CSTRF grants have been carried out by undergraduate students, postgraduates, academics and amateur scientists. This is a successful, ongoing, program of financial support for cave science. In 2022, grants amounting to £4806 (2021: £5290) were made (see Note 7 to the accounts). This brings the number of projects awarded up to December 2022 to 77, totalling £80,615.

The British Caving Library and Archive

Essential to all aspects of cave research is a good library. The original BCRA Library, formerly housed at Matlock, has been consolidated together with other collections to form the basis of the British Caving Library, which is now housed in rented premises at Glutton Bridge, near Buxton. This provides an access point to the literature for the public.

This collection of caving literature, from all around the world, is being catalogued and maintained by a librarian employed by the BCRA and by volunteers. A library assistant (Katie Eavis) was employed throughout 2022 working 10 hours a week to help out with cataloguing the library material. The catalogue is available online on the library website: <http://caving-library.org.uk>. The library website also gives public access to the BCRA audio archive, which features interviews with famous cavers both past and present. In addition, the website gives access to the BCRA online Archive of digitised copies of early caving publications and photographs that have been donated to the library.

A unique set of records containing early, unpublished material, describing the exploration of British caves from the 1920s to the 1950s forms the core of a British Caving Archive, which has been stored in temperature and humidity-controlled vaults at the British Geological Survey (BGS) in Keyworth since 2009. The Library website provides a link to the online catalogue of this material produced by BGS staff. The long-term objective is to digitise much of this material and make it available online on the BGS website.

The British Cave Science Centre.

In 2018 the BCRA established a British Cave Monitoring Centre (BCMC) at Poole's Cavern in Buxton, in conjunction with the Buxton Civic Association (BuxCA). In 2020, this was renamed the British Cave Science Centre to better reflect the research undertaken.

The goal of the project is to implement a long-term cave climate and environmental monitoring station, with the data used as part of cave related scientific studies. A network of sensors has been installed in the cave to monitor a wide range of variables including barometric pressure, air flow, drip rate, temperature, humidity, radon and CO₂. The data is transmitted out of the cave to a PC in a small office outside the cave entrance, and directly uploaded to the project website for anyone to download.

The data will allow students and academics to undertake projects to provide long-term monitoring of cave climate and to facilitate cave-related studies and scientific research. Gemini Data Loggers, who manufacture the range of Tinytag loggers in the UK have kindly sponsored the Monitoring Centre by providing some of the required equipment, including radio-linked temperature loggers.

Publications

There were three issues of *Cave and Karst Science* in 2022 and this publication remains one of the most important ways that the Association fulfils its objectives. The journal has maintained its delivery of high-quality articles and papers for the speleological community as well as providing a forum for the exchange of ideas and information for both professional and amateur

cave researchers. Thanks are due to the editorial team, and in particular to John Gunn and Deeje Lowe, for the enormous amount of work that this entails on the Association's behalf.

2022 saw the sixth issue of the BCRA Annual Review, which covered activities in 2021. The Review is available in our online bookshop, where it can be purchased as a hard-copy paper version (whilst stock lasts), as well as downloaded as a PDF. 37 Member clubs of the Association received a free paper copy, as did 41 international caving organisations that are on our Journal Exchange list. The Review contains BCRA Officers Reports, information on BCRA publications, reports from BCRA Special Interest Groups, information on BCRA Grants and Awards, reports from BCRA Cave Science Symposia and Field Meetings and minutes of the 2021 BCRA Annual General Meeting.

There were also four issues of The CREG Journal during 2022 (numbers 117 to 120).

Cave Conservation

The UKCEF is a charitable fund administered by the British Cave Research Association as a constituent member of the BCA. The objectives of the Fund are to support, by loans or grants, projects that further the conservation of caves and cave features, including historic mines and other places of speleological interest within the United Kingdom. No grants were made in 2022.

Meetings

In January we held the rescheduled 2021 Cave Science symposium as an online event. This meeting was postponed from November 2021 due to heavy snow and power cuts forcing the original event to be cancelled. Despite the rescheduling, the event was a great success with a range of fascinating presentations.

In March, John Gunn and Andy Farrant led a field meeting to the Upper Dove valley in Derbyshire. This involved a circular walk over the spectacular Chrome Hill up to Greensides and Owl Hole and back down to Glutton Bridge. The route showcased the interplay between geology, karst and hydrogeology. This was combined with a visit to the British Caving Library.

The 33rd BCRA Cave Science Symposium, was held on Saturday 8th October at Manchester University, hosted jointly with the Manchester Geological Association. Symposium. This was organised by Cathy Hollis and was a hybrid event with in-person speakers and online talks.

The meeting included nine presentations on a variety of topics. It opened with two international talks, one on the Blue Holes of Andros Island in the Bahamas, followed by a presentation on using speleothem palaeoclimate records to decipher Indian summer monsoon variability during the mid-late Holocene.

Several talks on speleogenesis followed including hypogene cave development in Mississippian carbonates in Derbyshire, and cave development in Slaughter Stream Cave, the longest UK cave in dolomite. The hybrid format allowed a speaker from Iran to give a talk about cave dwelling opilionids in Iran. The biological theme was followed up with talks on Derbyshire mine biofilms, using Geographical Information Systems to investigate Neolithic human remains in north-west England, and cave archaeology in the eastern Yorkshire Dales. The last talk

discussed the spatial variability of limestone permeability from a site in Derbyshire.

The symposium was followed by a field visit to the Alderley Edge Copper mines on the Sunday, hosted by the Derbyshire Caving Club. Two trips took place; a through trip from Engine Vein to Wood Mine via the Hough Level, and a second trip to both Engine Vein and Wood Mine over ground.

A planned field meeting of the BCRA Cave Archaeology Special Interest Group at Settle in the Yorkshire Dales which was postponed in 2020 was rescheduled for the 3rd to 5th June 2022. The focus of the Field Meeting was the recording of caves, historic graffiti, and other markings. The meeting included a mix of theory and practical sessions. A detailed meeting report has been published in *Cave & Karst Science*, Vol.49, Number 2, 80-83, (2022).

The online webinars held via Zoom to celebrate the International Year of Caves and Karst (IYCK) were not continued in 2022, but are planned for 2023. The online events also included the regular BCRA Council Meetings. These worked well, with the additional benefit of saving travel costs.

Audiences at our scientific meetings comprise cavers, members of the public and geological societies in addition to BCRA members.

Hidden Earth, the UK's National Caving Conference was cancelled for a third year but is planned to go ahead in 2023.

Other Association News

Special Interest Groups

The work of the Special Interest Groups (SIGs) continues to enhance the portfolio of BCRA. The Cave Survey Group, the Cave Radio and Electronics Group (CREG), the Explosives User Group (EUG), and the Cave Archaeology Group are active to varying degrees, producing informative publications and hosting field meetings such as digital cave surveying courses. The Cave Biology Group (CBG) is currently dormant.

British Caving Association

BCRA is a constituent body of the BCA whilst remaining a separate legal entity, concentrating its efforts on supporting cave science. It does this by running meetings, channelling grant funding, maintaining the British Caving Library and facilitating publication through its journal, *Cave and Karst Science*, and continuing with its series of occasional publications, including the successful *Cave Studies* series.

Some Council members of BCRA are also council members of BCA and there is close cooperation between the two organisations. Accordingly, under the terms of Financial Reporting Standard 102, transactions between the two associations are classified as being between "related parties". Membership subscriptions for the Association are collected by BCA. In addition, BCA has collected publication sales income and incurred costs on behalf of BCRA and the BCRA has also collected publication sales income on behalf of BCA. These transactions are detailed in Note 11 to the accounts.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing a trustees' annual report and accounts (financial statements) in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), including the applicable Charities SORP.

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

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

Approved by the Trustees on the 9th September 2023 and signed on their behalf by:



John Gunn, Chairman.

INDEPENDENT EXAMINER'S REPORT to the Trustees of the BCRA for the year ended 31st December 2022

I report on the accounts of the BCRA for the year ended 31 December 2022, which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: James Gamgee

Address: 10 High Street, North Scarle, LN6 9EP

Date: 08/09/2023

ACCOUNTS for the year ended 31st December 2022STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31ST DECEMBER 2022.

Income & Expenditure Account	Year to 31st December 2022	Year to 31st December 2022	Year to 31st December 2022	Year to 31st December 2021
	Unrestricted Funds	Restricted funds	Total	Total
INCOMING RESOURCES	£	£	£	£
Membership Subscriptions	6,879	-	6,879	6,876
Gift Aid	0	-	0	0
Donations Received	1,325	-	1,325	0
Grants Received	12,000	-	12,000	12,000
Royalties Received	1,350	-	1,350	1,319
<i>Caves and Karst of the Yorkshire Dales Vol. 1</i>	402	-	402	594
<i>Caves and Karst of the Yorkshire Dales Vol. 2</i>	557	-	557	799
Publication Sales	1,035	-	1,035	952
Field Meets & Conference Surpluses – see Note 8	(160)	-	- 160	(253)
Miscellaneous	1,573	-	1,573	678
Income from Investments	0	-	0	0
Bank Interest Received	250	40	290	158
TOTAL INCOMING RESOURCES	25,211	40	25,251	23,124
RESOURCES EXPENDED				
Direct Charitable Expenditure				
Cost of Publications – see Note 5	5,912	-	5,912	4,779
Distribution of Publications	1,887	-	1,887	1,968
Cave Studies	743	-	743	41
Review	1,294	-	1,294	1,273
Gower book	116	-	116	0
Grant Expenditure – see Note 7	4,806	-	4,806	5,290
Joint Venture Poole's Cavern	1,000	-	1,000	1,000
Library Purchases and Expenses	13,580	-	13,580	12,576
Total Direct Charitable Expenditure	29,338	-	29,338	26,927
Other Expenditure				
Bank Charges	139		139	133
Administration Expenses – see Note 6	476		476	404
Independent Examination Fees	450		450	450
Miscellaneous Expenses	193		193	0
Depreciation of Fixed Assets	255		255	186
Total Other Expenditure	1,513	-	1,513	1,173
TOTAL RESOURCES EXPENDED	30,851	-	30,851	28,100
NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD	(5,640)	40	(5,600)	(4,977)
BALANCES BROUGHT FORWARD AT 31 st DECEMBER 2021	128,257	24,366	152,623	157,600
Transfers between funds				0
BALANCES CARRIED FORWARD AT 31st DECEMBER 2022	122,617	24,406	147,023	152,623

ACCOUNTS for the year ended 31st December 2022

STATEMENT OF FINANCIAL POSITION as at 31ST DECEMBER 2022

Balance Sheet

31st December 2022

31st December 2021

	£	£
FIXED ASSETS – see Note 9	402	530
CURRENT ASSETS		
Other Debtors – see Note 11	1,980	4,363
Prepayments and Accrued Income	0	0
Special Interest Groups	0	0
Bank Deposit Accounts	97,710	97,456
Bank Current Accounts	52,130	57,420
Cash in Hand	0	0
	151,820	159,239
Less: CURRENT LIABILITIES		
Special Interest Groups	3,109	3,328
Accruals and Deferred Income	2,090	3,818
Other Creditors	0	0
	5,199	7,146
NET CURRENT ASSETS	146,621	152,093
NET ASSETS	147,023	152,623
RESTRICTED FUNDS – see Note 12		
BCRA Research Fund (Restricted)	0	0
UK Cave Conservation Emergency Fund	21,179	21,144
Library and Heritage Fund	3,227	3,222
	24,406	24,366
UNRESTRICTED FUNDS		
BCRA Research Fund (Unrestricted)	10,992	15,798
BCRA General Fund	111,625	112,459
	122,617	128,257
	147,023	152,623

The notes below form an integral part of these accounts. These accounts were approved by the Trustees and signed on their behalf on 9th September 2023.



John Gunn, Chairman

NOTES TO THE ACCOUNTS for the year ended 31st December 2022.

1) Accounting Policies

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (the 'Charities SORP') (second edition issued January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A *Small Entities* (issued September 2015) and the Charities Act 2011. No restatement of comparative items prepared under previous Generally Accepted Accounting Practice has been required.

The Association constitutes a public benefit organisation as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

There are several Special Interest Groups (SIGs), which act in the name of the Association. The SIGs consist of members of the Association with a common interest in a specialised subject and, whilst supported by the Association, contribute to their own funds for their own needs. The accounts of the Special Interest Groups (SIGs) have not been incorporated into these accounts on the basis of materiality.

The United Kingdom Cave Conservation Emergency Fund (UKCCEF) is a fund administered by the Association as a constituent member of the British Caving Association (BCA), which prepares separate accounts. The UKCCEF accounts, which are drawn up to 31st December, are included in these financial statements.

The BCRA Library and Heritage Fund was a subsidiary charity (Registered Charity 267828/2) until April 2015. The Trustees concluded that it was no longer necessary to be constituted as a separate charity; its functions and responsibilities have been transferred to BCRA. The charity does not prepare separate accounts, but is included in these accounts as a restricted fund.

Membership Subscriptions

Subscriptions are stated on a receipts basis. No adjustment is made to account for late receipt of subscriptions, as in the opinion of the Council it is prudent not to assume renewal of membership in the event of a delay in receipt of the subscription.

Legacies

Legacies are credited as income in the year in which they are receivable.

Grants

Grants are accounted for when paid or received. CSTRF grants are accounted for when offered, ie when the liability is incurred.

Annual Conference and Field Meetings

Income receivable from Field Meetings and the Association's Annual Conference is stated in the Statement of Financial Activities net of

expenditure. While these meetings are an essential part of the Association's activities, the intention is that admission fees should cover costs. Hence, in the opinion of Council, it is appropriate to show net income or expenditure from these activities.

Fixed Assets

Fixed Assets, which are all tangible, are stated at cost less a charge for depreciation. There are no assets held under any finance lease or hire purchase agreement.

Depreciation is provided at rates calculated to write off the cost of each individual asset, less its estimated residual value, over its expected useful life, on the following basis:

Computer Equipment	20% straight line
Other Equipment	20% straight line

Investments

These are stated at cost.

Stocks

The Association holds a stock of publications for resale. The stock is valued at the lower of cost or net realisable value. The valuation does not include any proportion of fixed or variable overheads.

Foreign Currencies

There are no assets or liabilities in foreign currencies as at 31st December 2022 (2021 nil). Transactions in foreign currencies are translated into Sterling at the rate of exchange ruling on the date of each individual transaction. Exchange differences are considered on an arising basis.

2) Special Interest Groups

There are several Special Interest Groups, which act in the name of the Association. These are self-financing groups, which have undertaken to present their own accounts. The turnover of the Special Interest Groups does not exceed £5,000 in total per annum.

3) UKCCEF

The UKCCEF is a fund administered by the Association as a constituent body of the BCA. The objective of the Fund is to support, by loan or grant, projects that further the conservation of caves. The accounts of the Fund, which are drawn up to 31st December, are incorporated within these financial statements.

4) Subsidiary Charities

The BCRA Library and Heritage Fund was a subsidiary charity (Registered Charity 267828/2) until April 2015. Until that date, it was run by the Council of the Association, who administered the national cave library and cave heritage collection. The Council continues to run the Fund for this purpose and it is included in these accounts as a restricted fund.

5) Publication Costs

For *Cave & Karst Science*:
Year to 31 Dec 2022, 3 issues, total £5,912
(Year to 31 Dec 2021, 3 issues, total £4,779)
The Review for 2021 cost a total of £1294.

6) Administration Expenses

Administration expenses are expenses incurred by the Trustees and other officers of the Association, either in attending Council meetings, or in fulfilling their functional responsibilities within the Association.

The Trustees have not been remunerated during the period. No Trustees were reimbursed for expenses related to the Association's business in 2022 (2021, nil). The payments related to attendance at Council meetings and the AGM in 2022 were £228 (2021: £114.00), the balance being the cost of undertaking functional responsibilities within the Association.

Travel costs in 2022 were significantly less than in previous years due to the move to online Council meetings via Zoom due to the Covid-19 pandemic.

7) Award and Grant Expenditure

In addition to grants made from the Association's research fund, we also make small award payments and some grant expenditure from general funds. These are all shown in Table 1 below. The Hidden Earth annual conference normally makes grant payments from its accumulated annual surpluses. No grants were made this year as Hidden Earth was cancelled.

8) Annual Conference

The 2022 Annual Conference "Hidden Earth" was cancelled due to the legacy of the Covid-19 pandemic and issues finding a suitable venue. Consequently, the Alex Pitcher and Tratman awards were not given.

9) Fixed Assets

See Table 2 below

10) Investments

Investments belonging to the Ghar Parau Foundation were transferred on the 30th September 2019.

11) Other Debtors (Related Party Transactions)

Included in Other Debtors are amounts due from a related party, the BCA. Membership subscriptions for the Association are largely collected by BCA. In addition, BCA has collected publication sales, and incurred publication and other costs on behalf of the Association. The Association has also collected publication sales on behalf of BCA. The amount due from BCA at 31st December 2022 was £1,119 (31st December 2021 was £1671.48).

12) Restricted Funds

The Association is responsible for some restricted funds and subsidiary charities.

The BCRA Research Fund

This fund was established to promote research into all aspects of speleology in Britain and abroad. From the fund's original donation part of the monies held were restricted for the purpose of the fund. Additional monies have been transferred from the Association, which are unrestricted in nature. The two constituent parts of the fund are shown on the Statement of Financial Position as at 31st December each year.

The United Kingdom Cave Conservation Emergency Fund (UKCCEF)

The UKCCEF is a fund administered by the Association as a constituent body of the BCA. The objective of the Fund is to support, by loan or grant, projects that further the conservation of caves. The accounts of the Fund, which are

drawn up to 31st December, are incorporated within these financial statements.

The BCRA Library and Heritage Fund

The BCRA Library and Heritage Fund was a subsidiary charity (Registered Charity 267828/2) until April 2015. Until that date, it was run by the Council of the Association who administered the national cave library and cave heritage collection. The Council continues to run the Fund for this purpose as a restricted fund within the Association. The charity did not prepare separate accounts and it is included in these accounts as a restricted fund.

The movement and analysis of the net assets by fund is shown in Table 3 below.

13) Future Capital Expenditure and Future Commitments

No capital expenditure was contracted for as at 31st December 2022 (31st December 2021, nil) and no capital expenditure remained authorised but not contracted for as at 31st December 2022 (31st December 2021, nil).

The Cave Science and Technology Research Initiative, announced at the Annual Conference in 2005, aimed to provide £25,000 over five years towards cave research from the Balcombe legacy of 2001. The Jack Meyers legacy of £20,000 was added to this programme in 2009. In 2020, the Council approved the allocation of a further £25,000 from unrestricted funds to cover the next five-year period. The first grants were made in June 2006. As at 31st December 2022 grants

totalling £4806 (31st December 2021 £5,290) had been made under the Initiative for the year, and a total of £79,018.43 since inception. The figure includes paid and accrued grants still to be claimed, less previous grants not claimed or no longer required.

14) Joint Venture Poole's Cavern

The BCRA has contributed a further £1,000 to continue the set up the British Cave Monitoring Centre (now renamed the British Cave Science Centre) at Poole's Cavern in Buxton, with an additional £1,000 of co-funding from Buxton Civic Association.

Table 1 – Award and Grant Expenditure

	Year to 31st December 2021		Year to 31st December 2021
	Unrestricted Funds	Research Fund (Restricted)	Total
	£	£	£
Tratman Award	-	-	-
Alex Pitcher Award	-	-	-
BCA Expedition Grants	-	-	-
Hidden Earth Awards	-	-	-
<i>CSTRF (Designated Fund) grants:</i>			
S Breitenbach, Ventilation in caves		-	1,740
J White, Yorkshire Dales loggers		-	100
S Breitenbach, Assynt speleothem dating		-	1,750
J Gunn, Castleton karst hydrology	1,008	-	1,700
A Bricking, Fishmonger's Swallet archaeology	2,000	-	-
G Mullan, Stoke Lane Slocker & Browne's Hole archaeology	1,083	-	-
A Smith, Microbes & phosphorus in speleothems	940	-	-
G Mosley, Northern Caves Expedition, Greenland	975	-	-
Less 2019 grant not taken up, written back	(1,200)		
	4,806	0	5,290

Table 2 – Fixed Assets

	Computer Equipment	Other Equipment	Total
	£	£	£
At Cost			
As at 01/01/22	5,477	3,330	8,807
Additions during the Period	-	127	127
Disposals during the Period	-	-	0
As at 31/12/22	5,477	3,457	8,934
Depreciation			
As at 01/01/22	5,229	3,048	8,277
Charged for the Period	150	105	255
Eliminated on disposals during the Period	-	-	0
As at 31/12/22	5,379	3,153	8,532
Net Written Down Value			
As at 31/12/21	248	282	530
As at 31/12/22	98	304	402

Table 3 – Restricted Funds: Movement and Analysis of Net Assets

	Restricted Funds:			
	Unrestricted Funds	BCRA Research	UKCCEF	BCRA Library & Heritage Fund
	£	£	£	£
Opening Balance	128,257	-	21,144	3,222
Income for the Period	25,211	-	35	5
Expenditure for the Period	(30,851)	-	-	-
Transfer between funds		-	-	-
Closing Balance	122,617	0	21,179	3,227
Held as:				
Fixed Assets	402	-	-	-
Investments	-	-	-	-
Current Assets	127,414	-	21,179	3,227
Current Liabilities	(5,199)	-	-	-
	122,617	0	21,179	3,227