



BRITISH CAVE RESEARCH ASSOCIATION

The Old Methodist Chapel, Great Hucklow, BUXTON, SK17 8RG ♦ [bcra.org.uk](http://bcra.org.uk) ♦ UK Reg. Charity No. 267828**COUNCIL REPORT AND ANNUAL ACCOUNTS****for the year ended 31<sup>st</sup> December 2023****Council Report**

The Council presents its annual report and accounts of the charity for the year ended 31<sup>st</sup> December 2023.

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 31<sup>st</sup> December 2023 and up to the year-end were as follows:

Simon Bottrell	President
John Gunn	Chairman
David Gibson	Secretary (to June 2023)
David Shearsmith	Secretary (July 2023)
Andrew Farrant	Treasurer
Andrew Eavis	
Russell Myers	BCA Chairman (co-opted)
Jenny Potts	Library Co-ordinator
Jo White	
Les Williams	
Mike Rogerson	
Linda Wilson	
Chloe Snowling (co-opted)	
Bente Hollestelle (co-opted)	

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 2023, 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 (UKCCF). 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 2023 comprised 351 individual Members and 50 Group members (2022: 355 and 49 respectively), plus 78 Associate Members (2022: 79).

Gross income for the year was £31,882 a slight increase on the previous year (£25,251). This was in part due to a rise in membership subscriptions, increased publication sales and the surplus from the 2023 Hidden Earth.

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 up compared to 2022. The new Gower Book (published in 2023) recouped just under half the printing costs. As in previous years, BCRA received a grant of from the British Caving Association (BCA) towards the costs of running the library. In 2023, this amount was static at £12,000.

Direct charitable expenditure increased slightly from £29,338 in 2022 to £34,797 in 2023. This was largely due to an increase in money spent on producing and distributing Cave & Karst Science, in part due to accruals from 2022. Contributions to the British Cave Science Centre slightly increased to £1250. Grant expenditure was up slightly, reflecting an increased interest and awareness of the Cave Science and Technology Research Fund.

**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 2023 awards were made to support a wide range of projects including bacteriophages from Canadian cave environments (R. Diss), behaviour of the cave orb spider *Meta menardi* (Thomas Hesselberg), an open-source modular cave surveying device (B Hall) and isotopic analysis of human and faunal remains from Carsington Pastures Cave (B Ostrum).

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 2023, grants amounting to £5,574 (2022: £4806) were made (see Note 7 to the accounts). This brings the number of projects awarded up to December 2023 to 81.

**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 BCA and by volunteers. A library assistant (Katie Eavis) was employed throughout 2023 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 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 CO<sub>2</sub>. 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 2023, 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.

Not all of our members opt to receive printed publications. In 2023 the mailing list for Cave & Karst Science contained 251 individual members, 38 Group members and 54 Associate members, totalling 343 copies.

2023 saw the eighth issue of the BCRA Annual Review, which covered activities in 2022. The Review is a free PDF download, and paper copies can be ordered through our online bookshop. In 2023, 38 (2022: 40) Member clubs of the Association received a free paper copy, as did 41 (2022: 41) international caving organisations that are on our Journal Exchange list. Together with other miscellaneous mailings, the total mailing of the Review was 95 copies.

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 2022 BCRA Annual General Meeting.

There were also four issues of The CREG Journal during 2023 (numbers 121 to 124).

BCRA also published a book on Exploring the Karst and Caves of the Gower Peninsula, edited by John S. Cooper. The guidebook outlines six walks and is illustrated in full colour, with over 60 location photos. There are chapters on geology, glacial activity, cave formation, and cave archaeology.

### **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 2023.

### **Meetings**

The 34th BCRA Cave Science Symposium, was held at the University of Leeds on Saturday, on Saturday 21 October, organised by Simon Bottrell. The meeting included ten presentations on a variety of topics and a poster session

It opened with three talks on a diverse range of topics including speleothem reconstruction of glaciation in the UK over the past 300,000 years, microbiology in British caves, and the archaeology of Heaning Wood Bone Cave in Cumbria, and then a talk on gypsum dissolution in Ripon. After the BCRA AGM, two talks dealing with cave inception, one in the Burren, Ireland and one in Nidderdale in advance of the field visit. The next session was devoted to tracer testing, with two talks, one from the Foulw-Eyam-Stoney Middleton karst Derbyshire and one from the Chalk in Hertfordshire. The final session featured two talks discussing hypogene karst in the UK.

The symposium was followed by a field visit on Sunday 22nd October led by Phil Murphy to the Gillfield Level at Greenhow and a guided walk around the caves of Nidderdale with Chris Fox.

The online webinars held via Zoom to celebrate the International Year of Caves and Karst (IYCK) in 2021 proved to be successful and were continued in 2023. A diverse range of speakers included presentations on:

- Bath Houses and 'Stinky Bottoms': understanding deep karst in the UK from thermal spring chemistry. Prof. Simon Bottrell, University of Leeds.
- Investigating rapid groundwater flow in the Chalk aquifer using tracer tests to public-water supply abstractions. Dan Matthews, University of Leeds.
- Hypogene caves and karst: varieties and global examples, Dr. Alexander Klimchouk, National Academy of Sciences of Ukraine.
- Cave Science on Expeditions. Dr. Andy Farrant, (BGS) and Prof. John Gunn, University of Birmingham.
- Bats in Caves and Underground sites: World Edition. Jess Eades, Peak Ecology.
- Bones in Caves: Awkward Inconvenience or Hidden Opportunity? With: Prof. Andrew Chamberlain, University of Bournemouth

- Caves as Observatories of Groundwater Recharge. Prof. Andy Baker, UNSW Sydney.
- Airflow and microbial mediation of aragonite precipitation in cave environments, with examples from Wind Cave, USA. George Breley, University of Akron, USA.
- What is the water doing in the mountain? Eva Kaminsky, Vienna Natural History Museum.
- The past, present and future use of stalagmites in Geosciences. Claire Ansberque, University of Stockholm.

Thank you to Rob Watson for helping to organise the webinars and to the speakers for some great talks. The online events also included the regular BCRA Council Meetings. These worked well, with the additional benefit of saving travel costs.

Hidden Earth, the UK's National Caving Conference was held at the Gordano School in Clevedon in September. This was the first conference to be held since the Covid pandemic and was a great success.

## **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 17th September 2024 and signed on their behalf by:



John Gunn, Chairman.

## **INDEPENDENT EXAMINER'S REPORT to the Trustees of the BCRA for the year ended 31<sup>st</sup> December 2023**

I report on the accounts of the BCRA for the year ended 31 December 2023, 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: 14/09/2024

ACCOUNTS for the year ended 31<sup>st</sup> December 2023STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31<sup>ST</sup> DECEMBER 2023.

Income & Expenditure Account	Year to 31st December 2023	Year to 31st December 2023	Year to 31st December 2023	Year to 31st December 2022
	Unrestricted Funds	Restricted funds	Total	Total
INCOMING RESOURCES	£	£	£	£
Membership Subscriptions	8,260	-	8,260	6,879
Gift Aid	0	-	0	-
Donations Received	242	-	242	1,325
Grants Received	12,000	-	12,000	12,000
Royalties Received	2,010	-	2,010	1,350
<i>Caves and Karst of the Yorkshire Dales Vol. 1</i>	370	-	370	402
<i>Caves and Karst of the Yorkshire Dales Vol. 2</i>	450	-	450	557
Publication Sales	3,100	-	3,100	1,035
Field Meets & Conference Surpluses – see Note 8	4,408	-	4,408	(160)
Miscellaneous	83	-	83	1,573
Income from Investments	0	-	0	-
Bank Interest Received	813	146	959	290
<b>TOTAL INCOMING RESOURCES</b>	<b>31,736</b>	<b>146</b>	<b>31,882</b>	<b>25,251</b>
RESOURCES EXPENDED				
Direct Charitable Expenditure				
Cost of Publications – see Note 5	11,559	-	11,559	5,912
Distribution of Publications	708	-	708	1,887
Cave Studies	73	-	73	743
Review	1,404	-	1,404	1,294
Gower book	647	-	647	116
Grant Expenditure – see Note 7	5,574	-	5,574	4,806
Joint Venture Poole's Cavern	1,250	-	1,250	1,000
Library Purchases and Expenses	13,582	-	13,582	13,580
<b>Total Direct Charitable Expenditure</b>	<b>34,797</b>	<b>-</b>	<b>34,797</b>	<b>29,338</b>
Other Expenditure				
Bank Charges	217	-	217	139
Administration Expenses – see Note 6	259	-	259	476
Independent Examination Fees	450	-	450	450
Miscellaneous Expenses	115	-	115	193
Depreciation of Fixed Assets - see Note 2	195	-	195	255
<b>Total Other Expenditure</b>	<b>1,236</b>	<b>-</b>	<b>1,236</b>	<b>1,513</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>36,033</b>	<b>-</b>	<b>36,033</b>	<b>30,851</b>
NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD	(4,297)	146	(4,151)	(5,600)
BALANCES BROUGHT FORWARD AT 31st DECEMBER 2022	122,617	24,406	147,023	152,623
Transfers between funds				0
<b>BALANCES CARRIED FORWARD AT 31st DECEMBER 2023</b>	<b>118,320</b>	<b>24,552</b>	<b>142,873</b>	<b>147,023</b>

## ACCOUNTS for the year ended 31st December 2023

STATEMENT OF FINANCIAL POSITION as at 31<sup>ST</sup> DECEMBER 2023

Balance Sheet	31st December 2023	31st December 2022
	£	£
FIXED ASSETS – see Note 9	5,898	402
CURRENT ASSETS		
Other Debtors – see Note 11	3,256	1,980
Prepayments and Accrued Income	0	0
Special Interest Groups	0	0
Bank Deposit Accounts	98,590	97,710
Bank Current Accounts	44,161	52,130
Cash in Hand	0	0
	146,007	151,820
Less: CURRENT LIABILITIES		
Special Interest Groups	3,269	3,109
Accruals and Deferred Income	5,763	2,090
Other Creditors	0	0
	9,032	5,199
NET CURRENT ASSETS	136,975	146,621
NET ASSETS	142,873	147,023
RESTRICTED FUNDS – see Note 12		
BCRA Research Fund (Restricted)	0	0
UK Cave Conservation Emergency Fund	21,306	21,179
Library and Heritage Fund	3,247	3,227
	24,553	24,406
UNRESTRICTED FUNDS		
BCRA Research Fund (Unrestricted)	6,068	10,992
BCRA General Fund	112,252	111,625
	118,320	122,617
	142,873	147,023

The notes below form an integral part of these accounts. These accounts were approved by the Trustees and signed on their behalf on 17th September 2024.



John Gunn, Chairman

## NOTES TO THE ACCOUNTS for the year ended 31<sup>st</sup> December 2023.

### 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 small 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 2023 (2022 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 2023, 3 issues, £11,558.77 (includes accruals from 2022)  
(Year to 31 Dec 2022, 3 issues, total £5,912)  
The Review for 2023 cost a total of £1,404.00 (£1,294.00 in 2022)

### 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 2023 (2022, nil). The payments related to attendance at Council meetings and the AGM in 2023 were £187.90 (2022: £228), the balance being the cost of undertaking functional responsibilities within the Association.

Travel costs in 2023 were significantly less than prior to 2020 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..

### 8) Annual Conference

The 2023 Annual Conference "Hidden Earth" was held in Churchill. The list of the award winners is given at <https://bcra.org.uk/awards.html>.

### 9) Fixed Assets

See Table 2 below

### 10) Investments

Investments belonging to the Ghar Parau Foundation were transferred on the 30th of 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 on 31st December 2023 was £2846.77 (31st December 2022 was £1,190).

### 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 of 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 of 31st December 2023 (31st December 2022, nil)

and no capital expenditure remained authorised but not contracted for as of 31st December 2023 (31st December 2022, 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 of 31st December 2023, grants totalling £4,924 (31st December 2022 £4806) had been made under the Initiative for the year, and a total of over £77,000 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 £1,250 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 £1,250 of co-funding from Buxton Civic Association.

**Table 1 – Award and Grant Expenditure****Table 1: Grant expenditure**

	Year to 31st December 2023		Year to 31st December 2022
	Research Fund		
	Unrestricted Funds	(Restricted)	Total
	£	£	£
Tratman Award	150	-	-
Alex Pitcher Award	-	-	-
BCA Expedition Grants	-	-	-
Hidden Earth Awards	-	-	-
Horner Photo Archive **	500	-	-
<i>CSTRF (Designated Fund) grants:</i>			
J Gunn, Castleton karst hydrology		-	1,008
A Bricking, Fishmonger's Swallet		-	2,000
G Mullan, Stoke Lane Slocker/Browne's Hole		-	1,083
A Smith, Microbes & phosphorus		-	940
G Mosley, Northern Caves		-	975
Less 2019 grant not taken up, written back		-	(1,200)
R Diss Bacteriophages Canadian cave	1,000	-	
T Hesselberg Cave orb spider	900	-	
B Hall Open source cave survey device	1,750	-	
B Ostrum Isotopic analysis of remains	1,274	-	
<b>Total CSTRF grants</b>	<b>4,924</b>		<b>4,806</b>
<b>Total Grants made **</b>	<b>5,574</b>	<b>0</b>	<b>4,806</b>

\*\* An additional £250 was donated from Hidden Earth to the Horner Photo Archive project, which has been deducted from the HE surplus shown for this year (Note 8).

**Table 2 – Fixed Assets**

	Computer Equipment	Other Equipment	Total
	£	£	£
At Cost			
As at 01/01/23	5,477	3,457	8,934
Additions during the Period	-	7,113	7,113
Disposals during the Period	-	-	0
As at 31/12/23	5,477	10,570	16,047
Depreciation			
As at 01/01/23	5,379	3,153	8,532
Charged for the Period *	98	1,519	1,617
Eliminated on disposals during the Period	-	-	0
As at 31/12/23	5,477	4,672	10,149
Net Written Down Value			
As at 31/12/22	98	304	402
As at 31/12/23	0	5,898	5,898

\* Depreciation for the year includes £1,422 relating to Hidden Earth conference equipment, which has been deducted from the HE conference surplus for the year (Note 8) and £195 for other equipment, as shown in the income and expenditure account.

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

		Restricted Funds:		
	Unrestricted Funds	BCRA Research	UKCCEF	BCRA Library & Heritage Fund
	£	£	£	£
Opening Balance	122,617	-	21,179	3,227
Income for the Period	31,736	-	127	20
Expenditure for the Period	(36,033)	-	-	-
Transfer between funds		-	-	-
Closing Balance	118,320	0	21,306	3,247
Held as:				
Fixed Assets	5,898	-	-	-
Investments	-	-	-	-
Current Assets	121,454	-	21,306	3,247
Current Liabilities	(9,032)	-	-	-
	118,320	0	21,306	3,247