

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

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**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

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FOR THE YEAR ENDED 31 MARCH 2021**

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# **BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The British Association of Cytopathology (BAC), which is registered as a charity, was founded in 2011 resulting from the merger of British Society for Clinical Cytology (BSCC) and the National Association of Cytologists (NAC). The BAC exists to advance the science and art of Cytopathology by encouraging higher standards in Cytopathology for the benefit of the public and to encourage research in Cytopathology and related fields for the publication of useful results. In pursuit of these aims and objectives, the BAC has the power to receive contributions via a membership fee and raise funds where appropriate, to finance the work of the BAC.

To achieve these aims and objectives, the BAC will hold regular Scientific Meetings, educational study days, training courses and workshops and will facilitate a Continuous Education Certificate scheme open to all members. The BAC will work with groups of a similar nature and exchange information, advice and knowledge with them, including cooperation with other professional bodies, charities, statutory and non-statutory organisations.

#### **Significant activities**

All the members receive the official journal "Cytopathology" as well as the regular magazine "SCAN". "SCAN" is now published online and will be incorporated into "Cytopathology" going forward. The aim of Cytopathology is to publish articles relating to those aspects of cytology which will increase our knowledge and understanding of the aetiology, diagnosis and management of human disease. It contains original articles and critical reviews on all aspects of clinical cytology in its broadest sense: including gynaecological and non-gynaecological cytology, fine needle aspiration and screening strategy. The journal welcomes papers on ultrastructural, histochemical and immunocytochemical studies of the cell as well as articles on quantitative cytology and DNA hybridization.

The aim of Cytopath Editorial policy reflects the interest of cytopathologists and cytotechnologists alike as well as the interest of clinicians using the cytology service. It also reflects the interest of biological scientists whose work involves research of the cellular level. We continue to correlate information on matters cytological including progress of the NHS Cervical Screening Programme.

All members receive the journal

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The trustees are satisfied that the charity continues to meet the required public benefit test through its objectives and activities described above.

# **BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

[www.britishcytology.org.uk](http://www.britishcytology.org.uk)

The website continues to develop and covers the involvement of the BAC, meetings and news/research within the field of Cytopathology. The BAC is keen to develop an educational section using cases/modules for self learning. We encourage any comments or ideas for developing the website and are particularly interested to hear if you have any material that would provide a valuable resource to our members. There are plans to review the website to create a more friendly user interface and use more images.

#### **Continuing Education Scheme**

Since the merger of the BSCC and NAC, the Continuing Education Scheme developed by the NAC has been adopted as part of the BAC. It provides a means of recording on-going educational activities carried out by cytology screeners and biomedical scientists. Members of the scheme submit evidence to gain a certificate of achievement after attainment of a specified number of credits within a defined time frame.

BAC have worked hard to establish ourselves as a professional body for cytopathology in the UK, and it has taken some time, but through working closely with other relevant organizations, national bodies, government departments we are now the 'go-to' body which represents cytology in all its forms within the UK, recognized and respected across the world.

Due to COVID-19 restrictions, the BAC has continued its educational meetings in the form of Webinars hosted through Zoom. These have been very well-received and have attracted many attendees not only from the UK but overseas too. The Webinars have been recorded and can be found on 'YouTube'.

The BAC Twitter account is being widely used and the number of followers has increased greatly over the year.

### **FINANCIAL REVIEW**

#### **Financial position**

The Association has generated a surplus in the year of £12,757 (2020: £7,157 deficit) from its activities throughout the year.

The revised arrangements for our journal Cytopathology continue to generate increased royalty payments from the publishers Wiley. However, the surpluses realised from Conferences and meetings in recent years are now of much increased importance to the finances of the BAC. No conference was held in this financial year.

At the year end, the BAC still has available reserves in excess of £400,000 which we consider to be in line with the reserves policy referred to below.

Executive is satisfied with the results shown, which are very much in line with expectations.

#### **Investment policy and objectives**

The Constitution of the BAC authorises the Executive to make and hold investments using the funds of the charity.

Cash balances are currently held with Lloyds Bank and The National Savings Bank. In addition, the BAC holds certain investments in quoted securities, which have been previously donated to it.

Executive, having regard to the liquidity requirements of the organisation have operated a policy of keeping available funds within interest bearing deposit accounts.

#### **Reserves policy**

The BAC maintains reserves to enable us to provide an uninterrupted service to our members. It is considered that reserves should be able to support a minimum of one year, and ideally up to two years operating costs. The BAC now has total reserves of £414,731 (2020: £401,974), and this is within the range of our reserves policy.

# **BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **FUTURE PLANS**

As can be seen from the narrative above, we have many ideas and initiatives to promote our objectives. Our aims are to increase our social media presence and we have set up a media sub-committee. The aims of this group are to raise our profile and to revamp the website

#### **Challenges**

This year continues where last year left off with the Covid-19 global pandemic. The BAC has continued to adapt the way we work to enable us to carry on business as (un)usual by holding executive meetings via video conferencing platforms and providing live educational webinars (free of charge).

#### **Cytology Education**

We have commenced a schedule of live webinars and so far held 4 with more planned for the coming year, covering a wide range of topics and areas of expertise. BAC has invested in the Zoom platform to host these sessions, and Dr Ash Chandra has provided his invaluable experience to enable us to do so. Feedback so far has been amazing.

Some major cytology events in 2020 and 2021 that BAC were to be involved with have been cancelled or postponed but will hopefully go ahead in 2022 such as hosting another IAC tutorial in London as the last one in 2018 was so successful and well attended.

The BAC spring tutorial had to be cancelled again but we are hoping to go ahead in 2022. We had a successful face to face ASM/AGM in Nottingham in October 2021 where we celebrated the 10th anniversary of the BAC.

#### **The next 10 years**

The BAC will only continue to exist as long as it provides what the members want, and the executive will strive to provide this for as long as we can, but the future is ultimately in the hands of the membership.

We will continue to develop the partnerships we have developed with other professional bodies such as the RCPATH and the Institute of Biomedical Science (IBMS), so that the voice of the BAC is heard far and wide, but we do need new people on the executive to carry this work on, for the benefit of all members. Being an executive member is not a paid job, and on occasions requires some input from your own time, but is so interesting and rewarding that you will not mind. There are a lot of highly skilled, motivated and enthusiastic cytologists out there please consider bringing this to the BAC!

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The British Association for Cytopathology (BAC) was formed in 2011 following the merger of the British Society for Clinical Cytology (BSCC) and the National Association of Cytologists (NAC). BAC is a registered charity, charity number 276829, duly constituted under a Deed of Trust. The constitution and Rules were adopted on 25th September 1978, amended on 12th September 1982, 19th September 1990, 18th September 1991, 15th September 1998, 12th September 2006, 15th July 2011 and 15th September 2012.

#### **Appointment to Executive**

Executive members are appointed for a period of three years, and are appointed by a majority vote from nominations received at the Annual Meeting. The Officers of the BAC are selected from the Executive.

The AGM of 4th November 2017 approved some changes to The BAC Constitution, which are available on the BAC website. The major change was the expansion of the Executive to 12 elected members plus the President.

For the purposes of the Charities Act the officers and members of the BAC effectively act as the Charitable Trustees.

# BRITISH ASSOCIATION FOR CYTOPATHOLOGY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisation

The charity is based within the UK. It no longer has any permanent office accommodation of its own but its administration is handled through IBMS in London. The academic work of the organisation is controlled and organised through a series of committees, the membership of which is shown below.

We now have a "front desk" manned throughout the full working week through arrangements with IBMS in London. The remaining administrative duties have been devolved to members of The Executive.

#### Induction and training of new members

New members of the Executive are briefed on their legal obligations under charity law, the committee, and decision making processes of the Organisation.

#### Risk management

The Executive is responsible for safeguarding the assets of the BAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- a) the BAC is operating efficiently and effectively;
- b) its assets are safeguarded against unauthorised use or disposition;
- c) proper records are maintained and are reliable;
- d) the BAC complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- e) regular meetings and reviews conducted by the Executive
- f) regular consideration by the Executive of the financial results in light of known expectations, non-financial performance indicators and review;
- g) delegation of authority and segregation of duties;
- h) identification and management of risks.

The Executive actively review the main risk which the charity faces on a regular basis, and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems carried out through various reviews, will provide sufficient resources in the event of adverse conditions. The Executive have also examined other operational and business risks which we face, and confirm that they have established systems to mitigate the significant risks. The Executive wish to ensure that the BAC's internal financial controls in particular, conform to guidelines issued by the Charity Commission.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

0276829

#### Principal address

12 Coldbath Square  
London  
EC1R 5HL

#### Trustees

Dr P Cross  
Prof A Wilson  
Mrs K Ellis  
Mrs S Mehew  
Mrs A Cropper  
Dr A Maddox

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Philip Longstaff FCA

ICAEW

Ellis Atkins

Chartered Accountants

The Atrium Business Centre

Curtis Road

Dorking

Surrey

RH4 1XA

**Executive Members**

Dr Louise Smart

Dr Ash Chandra

Mrs Helen Burrell

Mr Hedley Glencross

Ms Alison Malkin

Dr Yurina Miki

Ms Leonie Glinski

**Co-opted Members**

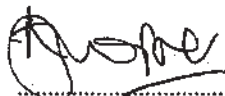
Professor Michael Sheaff

Mrs Sharon Roberts-Gant

Ms Kirstie Rice

Mrs Eva Halloran

Approved by order of the board of trustees on 15/3/2022 and signed on its behalf by:



Mrs A Cropper - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**Independent examiner's report to the trustees of British Association for Cytopathology**

I report to the charity trustees on my examination of the accounts of British Association for Cytopathology (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

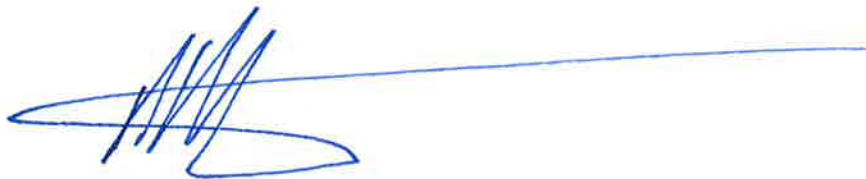
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by section 130 of the Act; or
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.



Philip Longstaff FCA  
ICAEW  
Ellis Atkins  
Chartered Accountants  
The Atrium Business Centre  
Curtis Road  
Dorking  
Surrey  
RH4 1XA

Date: 15th March 2022



**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

		<b>31/3/21 Unrestricted fund £</b>	<b>31/3/20 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
<b>Charitable activities</b>	3		
Advancement of scientific research		<b>56,946</b>	68,720
Investment income	2	<b>348</b>	382
<b>Total</b>		<b>57,294</b>	69,102
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Advancement of scientific research		<b>52,289</b>	71,401
Net gains/(losses) on investments		<b>7,752</b>	(4,858)
<b>NET INCOME/(EXPENDITURE)</b>		<b>12,757</b>	(7,157)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>401,974</b>	409,131
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>414,731</b>	401,974

The notes form part of these financial statements

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	31/3/21 Unrestricted fund £	31/3/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	847	1,129
Investments	9	<u>31,307</u>	<u>23,555</u>
		32,154	24,684
<b>CURRENT ASSETS</b>			
Debtors	10	9,028	10,595
Cash at bank		<u>393,667</u>	<u>385,503</u>
		402,695	396,098
<b>CREDITORS</b>			
Amounts falling due within one year	11	<u>(20,118)</u>	<u>(18,808)</u>
<b>NET CURRENT ASSETS</b>		<u>382,577</u>	<u>377,290</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		414,731	401,974
<b>NET ASSETS</b>		<u>414,731</u>	<u>401,974</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>414,731</u>	<u>401,974</u>
<b>TOTAL FUNDS</b>		<u>414,731</u>	<u>401,974</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 .....15/3/22..... and were signed on its behalf by:

  
 .....  
 A Cropper - Trustee

  
 .....  
 K Ellis - Trustee

The notes form part of these financial statements

# BRITISH ASSOCIATION FOR CYTOPATHOLOGY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements present information about the charity as an individual undertaking and not as a group.

There are no material uncertainties regarding the charity's ability to continue as a going concern.

#### **Income**

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

#### **Expenditure**

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

#### **Allocation and apportionment of costs**

The charity allocates its support costs on a basis consistent with the use of resources.

#### **Tangible fixed assets**

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

Website development	- 33% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

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

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

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

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. INVESTMENT INCOME**

	<b>31/3/21</b>	31/3/20
	<b>£</b>	£
Deposit account interest	<b>348</b>	382
	<u><u>348</u></u>	<u><u>382</u></u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31/3/21</b>	31/3/20
	Activity	<b>£</b>	£
Subscriptions	Advancement of scientific research	<b>22,401</b>	25,114
Tutorial and ASM income	Advancement of scientific research	-	430
Journal royalties	Advancement of scientific research	<b>34,545</b>	43,176
		<u><u>56,946</u></u>	<u><u>68,720</u></u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Advancement of scientific research	<b>19,642</b>	<b>32,647</b>	<b>52,289</b>
	<u><u>19,642</u></u>	<u><u>32,647</u></u>	<u><u>52,289</u></u>

**5. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Advancement of scientific research	<b>29,707</b>	<b>2,940</b>	<b>32,647</b>
	<u><u>29,707</u></u>	<u><u>2,940</u></u>	<u><u>32,647</u></u>

Support costs, included in the above, are as follows:

	<b>31/3/21</b>	31/3/20
	Advancement of scientific research £	Total activities £
Office costs	<b>3,191</b>	<b>2,965</b>
Travel	<b>1,672</b>	<b>9,004</b>
Administration costs	<b>24,000</b>	<b>22,000</b>
Subscriptions	<b>384</b>	<b>336</b>
Depreciation of tangible assets	<b>282</b>	<b>376</b>
Interest payable and similar charges	<b>178</b>	<b>137</b>
Independent Examiner's Fee	<b>2,940</b>	<b>2,940</b>
	<u><u>32,647</u></u>	<u><u>37,758</u></u>

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. INDEPENDENT EXAMINER' S REMUNERATION**

	<b>31/3/21</b>	31/3/20
	<b>£</b>	£
Independent Examiner's Fee	<b><u>2,940</u></b>	<u>2,940</u>

Independent examiners remuneration for the year was £2,940 (2020: £2,940).

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

Details relating to trustees' expenses are given below.

**Executive members**

Travelling and directly incurred other expenses amounting to £953 were reimbursed to 2 Executive Members (2020 - £5,757 to 11 Executive Members). This includes £953 reimbursed to 2 trustees (2020- £4,374 to 6 trustees).

There were no staff directly employed during the year or previous period.

**8. TANGIBLE FIXED ASSETS**

	Website development £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	<b><u>17,626</u></b>	<b><u>6,339</u></b>	<b><u>524</u></b>	<b><u>24,489</u></b>
<b>DEPRECIATION</b>				
At 1 April 2020	<b><u>17,626</u></b>	<b><u>5,210</u></b>	<b><u>524</u></b>	<b><u>23,360</u></b>
Charge for year	<b><u>-</u></b>	<b><u>282</u></b>	<b><u>-</u></b>	<b><u>282</u></b>
At 31 March 2021	<b><u>17,626</u></b>	<b><u>5,492</u></b>	<b><u>524</u></b>	<b><u>23,642</u></b>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<b><u>-</u></b>	<b><u>847</u></b>	<b><u>-</u></b>	<b><u>847</u></b>
At 31 March 2020	<b><u>-</u></b>	<b><u>1,129</u></b>	<b><u>-</u></b>	<b><u>1,129</u></b>

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2020	23,555
Revaluations	7,752
	<u>31,307</u>
At 31 March 2021	<u>31,307</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>31,307</u>
At 31 March 2020	<u>23,555</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	<u>31,307</u>

The market value is represented by the quoted market price at 31st March 2021.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/21 £	31/3/20 £
Accrued royalty income	<u>9,028</u>	<u>10,595</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/21 £	31/3/20 £
Accruals and deferred income	9,510	7,763
Prepaid subscriptions	<u>10,608</u>	<u>11,045</u>
	<u>20,118</u>	<u>18,808</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	401,974	12,757	414,731
	<u>401,974</u>	<u>12,757</u>	<u>414,731</u>
<b>TOTAL FUNDS</b>	<u>401,974</u>	<u>12,757</u>	<u>414,731</u>

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	57,294	(52,289)	7,752	12,757
<b>TOTAL FUNDS</b>	<u>57,294</u>	<u>(52,289)</u>	<u>7,752</u>	<u>12,757</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	409,131	(7,157)	401,974
<b>TOTAL FUNDS</b>	<u>409,131</u>	<u>(7,157)</u>	<u>401,974</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	69,102	(71,401)	(4,858)	(7,157)
<b>TOTAL FUNDS</b>	<u>69,102</u>	<u>(71,401)</u>	<u>(4,858)</u>	<u>(7,157)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	409,131	5,600	414,731
<b>TOTAL FUNDS</b>	<u>409,131</u>	<u>5,600</u>	<u>414,731</u>

**BRITISH ASSOCIATION FOR CYTOPATHOLOGY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	126,396	(123,690)	2,894	5,600
<b>TOTAL FUNDS</b>	<u>126,396</u>	<u>(123,690)</u>	<u>2,894</u>	<u>5,600</u>

The association only operates one general fund. This is used for the general and scientific activities of BAC.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.