

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

England & Wales · Charity number 284718

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1982-06-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 62 Chase Ridings  
Enfield  
Middlesex  
EN2 7QE

**Phone** 07790307052

**Email** [treasurer@crystallography.org.uk](mailto:treasurer@crystallography.org.uk)

**Website** [www.crystallography.org.uk](http://www.crystallography.org.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SCIENCE OF CRYSTALLOGRAPHY PARTICULARLY WITHIN THE BRITISH ISLES.

**Activities:** THE BCA RUNS AN ANNUAL SPRING MEETING AT WHICH RECENT DEVELOPMENTS IN THE SCIENCE OF CRYSTALLOGRAPHY ARE PRESENTED. A QUARTERLY NEWSLETTER IS PRODUCED WHICH IS SENT TO MEMBERS.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** BRITISH ISLES
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£117,909	£116,467	-	-
2023-12-31	£200,171	£195,249	-	-
2022-12-31	£133,902	£112,870	-	-
2021-12-31	£11,793	£108,849	-	-
2020-12-31	£42,387	£51,269	-	-

## Trustees

Name	Role	Appointed
<b>Dr Alexandra Gibbs</b>	Chair	2024-03-27
Dr Claire Stares		2020-06-18
Dr Lauren Hatcher		2022-04-13
Dr Suzanna Ward		2022-04-13

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**

England & Wales - Charity number 284718

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# Accounts

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Charity registration number 284718

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	Dr A Gibbs, President Professor R Cooper, Immediate past President Dr S Ward, Vice-president Dr C Naylor, Treasurer Dr L Hatcher, Secretary Dr L Saunders, Ordinary Member and Burseries Coordinator Dr J Tidey, Ordinary Member Dr B Yorke, Ordinary Member Dr M Montgomery, Biological Structures Group Representative Dr N Pridmore, Chemical Crystallography Group Representative Dr H Blade, Industrial Group Representative Dr H Playford, Physical Crystallography Group Representative Dr T Htchings, Early Stage Career Group Representative Dr I Gimondi, Education and Outreach Coordinator N Hardaker, Ex-Officio Administration Officer Dr A Carter, Ex-Officio Webmaster Professor J Cooper, Ex-officio and Crystallography News Editor Professor K Edkins, Ex-Officio and Spring Meeting Programme Chair	(Appointed 27 March 2024)
<b>Special Interest Group Chairs</b>	Dr K Brown, Biological Structures Dr H Yeung, Chemical Crystallography Dr L Owen, Physical Crystallography Dr L Russo, Industrial Dr T Hitchings, Early Stage Career Group	
<b>Charity number</b>	284718	
<b>Principal address</b>	C/O HG3 Conferences 4 Dragon Road Harrogate HG1 5DF	
<b>Independent examiner</b>	TC Group 2B Vantage Park Washingley Road Huntingdon Cams PE29 6SR	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## COUNCIL'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Council present their annual report, together with the financial statements of The British Crystallographic Association (the Charity) for the year ended 31 December 2024. The Council confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities".

#### OBJECTIVES AND ACTIVITIES

##### Policies and objectives

The Council confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties and in setting the policies and objectives of the Charity. The Objectives of the Charity are to advance the education of the public in the science of crystallography and to promote its teaching and applications, in academia and industry, particularly within the British Isles. There have been no changes in the objectives since the last annual report.

##### Main activities undertaken to further the Charity's purposes for the public benefit

The Charity provides information and learning material tailored to different interested parties through the pages of its website. The pages are aimed as resources to aid both students and teachers. In addition, the Charity has organised and participated in public engagement activities to promote crystallographic sciences.

#### ACHIEVEMENTS AND PERFORMANCE

##### Summary of main achievements

Forums for the discussion and dissemination of scientific research and breakthroughs that relate to the field of crystallography and its impact across a wide range of disciplines including chemistry, physics, biology, medicine, earth sciences and mathematical and computer sciences were provided via a range of in person and virtual meetings. These included an in person 4-day Spring meeting in Leeds and 3 in person group meetings, and a virtual group meeting. The charity was also able to support a number of researchers to attend the European Crystallographic Meeting in Padua, Italy, the Denver X-Ray Conference and the GRC in Diffraction Methods. Finally, it has supported (and funded) outreach activities to engage the public in scientific activities and spread scientific knowledge via participation of its members in a number of events (large and small) across the UK.

#### FINANCIAL REVIEW

##### Review of the financial position of the Charity

During the year the Charity had a deficit on restricted funds of £1,440 and a surplus on unrestricted funds of £4,853. At the balance sheet date restricted funds totalled £134,399 and unrestricted funds £165,281. These funds are sufficient to meet currently anticipated requirements for future activity of the Charity.

##### Reserves policy

The Council members have conducted their own review of the reserves that the Charity requires for sustaining its objectives. The major considerations are with regard to the long term funding of meetings and bursaries and funding projected deficits from reduced investment income and rising administration expenses. Existing fund balances are considered adequate to meet these needs. In addition the Council periodically review this area in conjunction with financial planning information.

The Charity does not have any material commitments or guarantees which could affect its future solvency.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## COUNCIL'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Plans for future periods

The Charity plans to continue the activities that have made a difference to the circumstances of its beneficiaries, both in the scientific community and among the wider public. The Charity will be active in encouraging young people to pursue careers in science.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The Charity is constituted as an Unincorporated Association under a Trust deed dated 6 April 1982 and is a registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### Method of appointment or election of Council

The management of the Charity is the responsibility of the Council who are elected and co-opted under the terms of the Statutes and Bye Laws. The Council officers and three further Council members are elected by the members of the Charity at Annual General Meetings. Each group also nominates a Council member, and the Council may co-opt up to four further Council members. Elected Council members serve from the end of the Annual General Meeting at which the election took place until the third Annual General Meeting following the election. No person may serve more than two consecutive terms in the same office, nor more than three consecutive three-year terms in any elected capacity, and may not accept nomination for a further elected office during the last two years of this nine-year period. The President shall normally serve for one three-year term only and then serve for one more year as immediate Past President. Co-Opted Members of the Council shall serve for a fixed period not exceeding three years to be determined by Council at the time of the co-option. No person may be co-opted for more than nine consecutive years. No person may be both an officer and a group representative.

#### Organisational structure and decision making

The Charity is run by a Council which includes the four trustees - President, Vice-President, Secretary and Treasurer. Separate responsibility is given for organising events such as the Annual Spring Meeting. In addition, there are special interest groups within the Charity which cater for specialist minority needs and a quarterly Newsletter. The Biological Structures Group, the Chemical Crystallography Group, the Industrial Group and Early Stage Career Group, whilst being part of the Charity, run their own affairs completely separately and are not answerable to the BCA Council. The Physical Crystallography Group is also part of the Charity but its financial affairs are run by the Institute of Physics.

#### Risk management

The Council members have conducted their own review of the major risks to which the Charity is exposed. The only consideration is with regard to its investments and to mitigate those risks, the Charity has all its investments placed with an independent professional management company. In addition, the Council periodically review this area in conjunction with interim investment portfolio information. The Charity's powers of investment are determined under the Trustee Act 2000.

This report was approved by the Council on 16 April 2025 and signed on their behalf by:

.....

Dr Alexandra Gibbs, President

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE COUNCIL OF BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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I report to the Council on my examination of the financial statements of British Crystallographic Association (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the Council of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 Act as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

Scott Rouse FCA  
TC Group

2B Vantage Park  
Washingley Road  
Huntingdon  
Cambs  
PE29 6SR

Dated: 7 May 2025

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	3	-	5,364	5,364	8,640
Charitable activities	4	102,163	2,106	104,269	184,513
Investments	5	8,108	168	8,276	7,018
<b>Total income</b>		<b>110,271</b>	<b>7,638</b>	<b>117,909</b>	<b>200,171</b>
<b>Expenditure on:</b>					
Charitable activities	6	94,526	8,970	103,496	180,929
Costs of raising funds	7	12,863	108	12,971	14,320
<b>Total expenditure</b>		<b>107,389</b>	<b>9,078</b>	<b>116,467</b>	<b>195,249</b>
Net gains/(losses) on investments	9	2,987	-	2,987	838
<b>Net movement in funds</b>		<b>5,869</b>	<b>(1,440)</b>	<b>4,429</b>	<b>5,760</b>
Fund balances at 1 January 2024		160,428	135,839	296,267	290,507
<b>Fund balances at 31 December 2024</b>		<b>166,297</b>	<b>134,399</b>	<b>300,696</b>	<b>296,267</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Investments	11		178,669		168,316
<b>Current assets</b>					
Debtors	12	1,016		169	
Cash at bank and in hand		129,910		134,975	
		<u>130,926</u>		<u>135,144</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(8,899)</u>		<u>(7,193)</u>	
Net current assets			<u>122,027</u>		<u>127,951</u>
<b>Total assets less current liabilities</b>			<u><u>300,696</u></u>		<u><u>296,267</u></u>
<b>Income funds</b>					
Restricted funds	14		134,399		135,839
Unrestricted funds			166,297		160,428
			<u><u>300,696</u></u>		<u><u>296,267</u></u>

The financial statements were approved by the Council on 16 April 2025

Dr C Naylor (Treasurer)

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

The British Crystallographic Association is an unincorporated registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust deed dated 6 April 1982, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by charity.

#### 1.4 Incoming resources

Income is recognised when charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	-	5,364	5,364	8,640
For the year ended 31 December 2023	1,512	7,128		8,640

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Charitable activities

	2024 £	2023 £
Other income	104,269	184,513
Analysis by fund		
Unrestricted funds	102,163	
Restricted funds	2,106	
	<u>104,269</u>	
For the year ended 31 December 2023		
Unrestricted funds		122,209
Restricted funds		62,304
		<u>184,513</u>

### 5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Income from listed investments	7,205	-	7,205	6,473
Interest receivable	903	168	1,071	545
	<u>8,108</u>	<u>168</u>	<u>8,276</u>	<u>7,018</u>
For the year ended 31 December 2023	<u>6,931</u>	<u>87</u>		<u>7,018</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 6 Charitable activities

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Subscription to International bodies	13,208		13,208	13,683
Annual conference	73,937	-	73,937	84,520
Meeting of groups		977	977	-
Newsletters	7,111	-	7,111	5,571
Course fees and accommodation		943	943	70,686
Grants and sponsorship to individuals	-	2,500	2,500	2,969
Awards and bursaries	-	4,550	4,550	3,500
Animation outreach costs	270	-	270	-
	<u>94,526</u>	<u>8,970</u>	<u>103,496</u>	<u>180,929</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Costs of raising funds

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Accountancy fees	7,188	-	7,188	5,100
Insurance	1,401	-	1,401	1,388
Bank and security charges	163	108	271	284
Council member expenses	111	-	111	-
Administration fees and expenses	4,000	-	4,000	7,548
	<u>12,863</u>	<u>108</u>	<u>12,971</u>	<u>14,320</u>
For the year ended 31 December 2023				
Costs of raising funds	<u>14,181</u>	<u>139</u>		<u>14,320</u>

### 8 Council

One Council member received reimbursement of expenses amounting to £125 in the current year (2023: £11).

### 9 Gains and losses on investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>2,987</u>	<u>838</u>

### 10 Taxation

The Charity is exempt from tax on income and gains falling within s524 of the Income Tax Act 2007 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the Charity.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 11 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2024	168,316
Additions	18,910
Valuation changes	2,947
Disposals	(11,504)
	<hr/>
At 31 December 2024	178,669
	<hr/>
<b>Carrying amount</b>	
At 31 December 2024	178,669
	<hr/> <hr/>
At 31 December 2023	168,316
	<hr/> <hr/>

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	850	-
Prepayments and accrued income	166	169
	<hr/>	<hr/>
	1,016	169
	<hr/> <hr/>	<hr/> <hr/>

### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	8,899	7,193
	<hr/>	<hr/>

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
£	£	£	£
135,839	7,638	(9,078)	134,399
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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 14 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	143,614	69,519	(77,294)	135,839

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	160,428	110,271	(107,389)	2,987	166,297

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	146,893	130,652	(117,955)	838	160,428

### 16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 December 2024:</b>			
Investments	125,998	52,671	178,669
Current assets/(liabilities)	40,299	81,728	122,027
	166,297	134,399	300,696

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 31 December 2023:</b>			
Investments	113,145	55,171	168,316
Current assets/(liabilities)	47,283	80,668	127,951
	160,428	135,839	296,267

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

### 18 Analysis of changes in net funds

The charity had no material debt during the year.

<b>19 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus for the year	4,429	5,760
Adjustments for:		
Investment income recognised in statement of financial activities	(8,276)	(7,018)
Fair value gains and losses on investments	(2,987)	(838)
Movements in working capital:		
(Increase)/decrease in debtors	(847)	36,424
Increase/(decrease) in creditors	1,706	(729)
<b>Cash (absorbed by)/generated from operations</b>	<b>(5,975)</b>	<b>33,599</b>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 20 Statement of Funds

	Balance at 1 January 2024 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2024 £
<b>Current year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	15,084	2,000	(4,500)	-	-	12,584
IUCr Bursary Fund	27,431	-	-	-	-	27,431
IG Bursary Fund	3,150	-	-	-	-	3,150
Dorothy Hodgkin Prize Fund	8,725	-	-	-	-	8,725
Chemical Group Teaching School	47,749	3,364	(943)	-	-	50,170
Chemical Group Fund	7,553	54	(48)	-	-	7,559
Industrial Group Fund	20,944	-	(2,527)	-	-	18,417
Biological Structures Group Fund	3,885	2,220	(1,060)	-	-	5,045
Durward Cruikshank Fund	781	-	-	-	-	781
Early Stage Career Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	<u>135,839</u>	<u>7,638</u>	<u>(9,078)</u>	<u>-</u>	<u>-</u>	<u>134,399</u>
<b>Unrestricted funds</b>						
General Fund	160,428	110,271	(107,389)	-	2,987	166,297
<b>Total of funds</b>	<u><u>296,267</u></u>	<u><u>117,909</u></u>	<u><u>(116,467)</u></u>	<u><u>-</u></u>	<u><u>2,987</u></u>	<u><u>300,696</u></u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Balance at 1 January 2023 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2023 £
<b>Prior year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	16,484	2,000	(3,400)	-	-	15,084
IUCr Bursary Fund	27,431	-	-	-	-	27,431
IG Bursary Fund	4,400	-	(1,250)	-	-	3,150
Dorothy Hodgkin Prize Fund	8,725	-	-	-	-	8,725
Chemical Group Teaching School	50,381	127,881	(130,513)	-	-	47,749
Chemical Group Fund	8,434	668	(1,549)	-	-	7,553
Industrial Group Fund	21,044	-	(100)	-	-	20,944
Biological Structures Group Fund	5,147	267	(1,529)	-	-	3,885
Durward Cruikshank Fund	1,031	-	(250)	-	-	781
Early Stage Career Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	143,614	130,816	(138,591)	-	-	135,839
<b>Unrestricted funds</b>						
General Fund	146,893	130,652	(117,955)	-	838	160,428
<b>Total of funds</b>	<u>290,507</u>	<u>261,468</u>	<u>(256,546)</u>	<u>-</u>	<u>838</u>	<u>296,267</u>

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**

England & Wales - Charity number 284718

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# Accounts

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Charity registration number 284718

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	Professor R Cooper, President Professor S Phillips, Immediate past President Dr S Ward, Vice-president Dr C Naylor, Treasurer Dr L Hatcher, Secretary Dr L Saunders, Ordinary Member Dr C Doherty, Ordinary Member and Bursaries Coordinator Dr B Yorke, Ordinary Member Dr M Roe, Biological Structures Group Representative Dr G Nichol, Chemical Crystallography Group Representative Dr H Blade, Industrial Group Representative Dr H Playford, Physical Crystallography Group Representative Dr I Gimondi, Education and Outreach Coordinator N Hardaker, Ex-Officio Administration Officer Dr C Hobday, Ex-Officio Webmaster Professor J Cooper, Ex-officio and Crystallography News Editor Professor P Moody, Ex-Officio and Spring Meeting Programme Chair
<b>Special Interest Group Chairs</b>	Dr K Brown, Biological Structures Dr M Probert, Chemical Crystallography Dr A Owens, Physical Crystallography Dr L Russo, Industrial Dr A Carter, Young Crystallographers
<b>Charity number</b>	284718
<b>Principal address</b>	C/O HG3 Conferences 4 Dragon Road Harrogate HG1 5DF
<b>Independent examiner</b>	UHY Hacker Young 2B Vantage Park Washingley Road Huntingdon Cambs PE29 6SR
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 16

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## COUNCIL'S REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Council present their annual report, together with the financial statements of The British Crystallographic Association (the Charity) for the year ended 31 December 2023. The Council confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities".

### OBJECTIVES AND ACTIVITIES

#### Policies and objectives

The Council confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties and in setting the policies and objectives of the Charity. The Objectives of the Charity are to advance the education of the public in the science of crystallography and to promote its teaching and applications, in academia and industry, particularly within the British Isles. There have been no changes in the objectives since the last annual report.

#### Main activities undertaken to further the Charity's purposes for the public benefit

The Charity provides information and learning material tailored to different interested parties through the pages of its website. The pages are aimed as resources to aid both students and teachers. In addition, the Charity has organised and participated in public engagement activities to promote crystallographic sciences.

### ACHIEVEMENTS AND PERFORMANCE

#### Summary of main achievements

Forums for the discussion and dissemination of scientific research and breakthroughs that relate to the field of crystallography and its impact across a wide range of disciplines including chemistry, physics, biology, medicine, earth sciences and mathematical and computer sciences were provided via a range of in person and virtual meetings. These included an in person 4-day Spring meeting in Leeds and 3 in person group meetings, and a virtual group meeting. The charity was also able to support a number of students to attend the International Union of Crystallography Congress in Melbourne, Australia. The most important international meeting for the exchange of information about advances in the field. Finally, it has supported (and funded) outreach activities to engage the public in scientific activities and spread scientific knowledge via participation of its members in a number of events (large and small) across the UK.

### FINANCIAL REVIEW

#### Review of the financial position of the Charity

During the year the Charity had a deficit on restricted funds of £7,775 and a surplus on unrestricted funds of £13,535. At the balance sheet date restricted funds totalled £135,839 and unrestricted funds £160,428. These funds are sufficient to meet currently anticipated requirements for future activity of the Charity.

#### Reserves policy

The Council members have conducted their own review of the reserves that the Charity requires for sustaining its objectives. The major considerations are with regard to the long term funding of meetings and bursaries and funding projected deficits from reduced investment income and rising administration expenses. Existing fund balances are considered adequate to meet these needs. In addition the Council periodically review this area in conjunction with financial planning information.

The Charity does not have any material commitments or guarantees which could affect its future solvency.

# **BRITISH CRYSTALLOGRAPHIC ASSOCIATION**

## **COUNCIL'S REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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### **Plans for future periods**

The Charity plans to continue the activities that have made a difference to the circumstances of its beneficiaries, both in the scientific community and among the wider public. The Charity will be active in encouraging young people to pursue careers in science.

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

#### **Constitution**

The Charity is constituted as an Unincorporated Association under a Trust deed dated 6 April 1982 and is a registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### **Method of appointment or election of Council**

The management of the Charity is the responsibility of the Council who are elected and co-opted under the terms of the Statutes and Bye Laws. The Council officers and three further Council members are elected by the members of the Charity at Annual General Meetings. Each group also nominates a Council member, and the Council may co-opt up to four further Council members. Elected Council members serve from the end of the Annual General Meeting at which the election took place until the third Annual General Meeting following the election. No person may serve more than two consecutive terms in the same office, nor more than three consecutive three-year terms in any elected capacity, and may not accept nomination for a further elected office during the last two years of this nine-year period. The President shall normally serve for one three-year term only and then serve for one more year as immediate Past President. Co-Opted Members of the Council shall serve for a fixed period not exceeding three years to be determined by Council at the time of the co-option. No person may be co-opted for more than nine consecutive years. No person may be both an officer and a group representative.

#### **Organisational structure and decision making**

The Charity is run by a Council which includes the four trustees - President, Vice-President, Secretary and Treasurer. Separate responsibility is given for organising events such as the Annual Spring Meeting. In addition, there are special interest groups within the Charity which cater for specialist minority needs and a quarterly Newsletter. The Biological Structures Group, the Chemical Crystallography Group, the Industrial Group and Young Crystallographers Group, whilst being part of the Charity, run their own affairs completely separately and are not answerable to the BCA Council. The Physical Crystallography Group is also part of the Charity but its financial affairs are run by the Institute of Physics.

#### **Risk management**

The Council members have conducted their own review of the major risks to which the Charity is exposed. The only consideration is with regard to its investments and to mitigate those risks, the Charity has all its investments placed with an independent professional management company. In addition, the Council periodically review this area in conjunction with interim investment portfolio information. The Charity's powers of investment are determined under the Trustee Act 2000.

This report was approved by the Council on 27 March 2024 and signed on their behalf by:

Professor Richard Cooper, President

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE COUNCIL OF BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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I report to the Council on my examination of the financial statements of British Crystallographic Association (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the Council of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 Act as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

Scott Rouse FCA  
UHY Hacker Young

2B Vantage Park  
Washingley Road  
Huntingdon  
Cambs  
PE29 6SR

Dated: 15 April 2024

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	3	1,512	7,128	8,640	25,197
Charitable activities	4	122,209	62,304	184,513	101,754
Investments	5	6,931	87	7,018	6,951
<b>Total income</b>		<b>130,652</b>	<b>69,519</b>	<b>200,171</b>	<b>133,902</b>
<b>Expenditure on:</b>					
Charitable activities	6	103,774	77,155	180,929	95,839
Costs of raising funds	7	14,181	139	14,320	17,031
<b>Total expenditure</b>		<b>117,955</b>	<b>77,294</b>	<b>195,249</b>	<b>112,870</b>
Net gains/(losses) on investments	9	838	-	838	(8,017)
<b>Net movement in funds</b>		<b>13,535</b>	<b>(7,775)</b>	<b>5,760</b>	<b>13,015</b>
Fund balances at 1 January 2023		146,893	143,614	290,507	277,492
<b>Fund balances at 31 December 2023</b>		<b>160,428</b>	<b>135,839</b>	<b>296,267</b>	<b>290,507</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Investments	11		168,316		162,508
<b>Current assets</b>					
Debtors	12	169		36,593	
Cash at bank and in hand		134,975		99,328	
		<u>135,144</u>		<u>135,921</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(7,193)</u>		<u>(7,922)</u>	
Net current assets			<u>127,951</u>		<u>127,999</u>
<b>Total assets less current liabilities</b>			<u>296,267</u>		<u>290,507</u>
<b>Income funds</b>					
Restricted funds	14		135,839		143,614
Unrestricted funds			160,428		146,893
			<u>296,267</u>		<u>290,507</u>

The financial statements were approved by the Council on 27 March 2024

Dr C Naylor (Treasurer)

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

The British Crystallographic Association is an unincorporated registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust deed dated 6 April 1982, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This has included consideration of the Covid-19 pandemic and its effects on the charity as outlined in the Council's Report. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by charity.

#### 1.4 Incoming resources

Income is recognised when charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	1,512	7,128	8,640	25,197
For the year ended 31 December 2022	9,516	15,681		25,197

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Charitable activities

	2023 £	2022 £
Other income	184,513	101,754
Analysis by fund		
Unrestricted funds	122,209	
Restricted funds	62,304	
	<u>184,513</u>	
For the year ended 31 December 2022		
Unrestricted funds		101,055
Restricted funds		699
		<u>101,754</u>

### 5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Income from listed investments	6,473	-	6,473	6,875
Interest receivable	458	87	545	76
	<u>6,931</u>	<u>87</u>	<u>7,018</u>	<u>6,951</u>
For the year ended 31 December 2022	<u>6,925</u>	<u>26</u>		<u>6,951</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 6 Charitable activities

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Subscription to International bodies	13,683	-	13,683	12,282
Annual conference	84,520	-	84,520	71,296
Newsletters	5,571	-	5,571	7,611
Course fees and accommodation	-	70,686	70,686	850
Grants and sponsorship to individuals	-	2,969	2,969	1,000
Awards and bursaries	-	3,500	3,500	2,100
Animation outreach costs	-	-	-	700
	<u>103,774</u>	<u>77,155</u>	<u>180,929</u>	<u>95,839</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Costs of raising funds

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Accountancy fees	5,100	-	5,100	5,580
Insurance	1,388	-	1,388	1,344
Bank and security charges	145	139	284	322
Administration fees and expenses	7,548	-	7,548	9,785
	<u>14,181</u>	<u>139</u>	<u>14,320</u>	<u>17,031</u>
For the year ended 31 December 2022				
Costs of raising funds	<u>16,845</u>	<u>186</u>		<u>17,031</u>

### 8 Council

One Council member received reimbursement of expenses amounting to £11 in the current year (2022: £257).

### 9 Gains and losses on investments

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>838</u>	<u>(8,017)</u>

### 10 Taxation

The Charity is exempt from tax on income and gains falling within s524 of the Income Tax Act 2007 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the Charity.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 11 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2023	162,508
Additions	8,000
Valuation changes	838
Disposals	(3,030)
	<hr/>
At 31 December 2023	168,316
	<hr/>
<b>Carrying amount</b>	
At 31 December 2023	168,316
	<hr/> <hr/>
At 31 December 2022	162,508
	<hr/> <hr/>

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	169	36,593
	<hr/> <hr/>	<hr/> <hr/>

### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	7,193	7,922
	<hr/> <hr/>	<hr/> <hr/>

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
	143,614	69,519	(77,294)	135,839
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 14 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
	131,344	16,406	(4,136)	143,614

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	146,893	130,652	(117,955)	838	160,428

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	146,148	117,496	(108,734)	(8,017)	146,893

### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>			
Investments	113,145	55,171	168,316
Current assets/(liabilities)	47,283	80,668	127,951
	160,428	135,839	296,267

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 December 2022 are represented by:</b>			
Investments	104,437	58,071	162,508
Current assets/(liabilities)	42,456	85,543	127,999
	146,893	143,614	290,507

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 18 Analysis of changes in net funds

The charity had no material debt during the year.

<b>19 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Surplus for the year	5,760	13,015
Adjustments for:		
Investment income recognised in statement of financial activities	(7,018)	(6,951)
Fair value gains and losses on investments	(838)	8,017
Movements in working capital:		
Decrease/(increase) in debtors	36,424	(29,916)
(Decrease) in creditors	(729)	(256)
<b>Cash generated from/(absorbed by) operations</b>	<b>33,599</b>	<b>(16,091)</b>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 20 Statement of Funds

	Balance at 1 January 2023 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2023 £
<b>Current year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	16,484	2,000	(3,400)	-	-	15,084
IUCr Bursary Fund	27,431	-	-	-	-	27,431
IG Bursary Fund	4,400	-	(1,250)	-	-	3,150
Dorothy Hodgkin Prize Fund	8,725	-	-	-	-	8,725
Chemical Group Teaching School	50,381	127,881	(130,513)	-	-	47,749
Chemical Group Fund	8,434	668	(1,549)	-	-	7,553
Industrial Group Fund	21,044	-	(100)	-	-	20,944
Biological Structures Group Fund	5,147	267	(1,529)	-	-	3,885
Durward Cruikshank Fund	1,031	-	(250)	-	-	781
Young Crystallographers Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	<u>143,614</u>	<u>130,816</u>	<u>(138,591)</u>	<u>-</u>	<u>-</u>	<u>135,839</u>
<b>Unrestricted funds</b>						
General Fund	146,893	130,652	(117,955)	-	838	160,428
<b>Total of funds</b>	<u><u>290,507</u></u>	<u><u>261,468</u></u>	<u><u>(256,546)</u></u>	<u><u>-</u></u>	<u><u>838</u></u>	<u><u>296,267</u></u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Balance at 1 January 2022 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2022 £
<b>Prior year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	2,496	10,988	(2,000)	5,000	-	16,484
IUCr Bursary Fund	27,431	-	-	-	-	27,431
Dorothy Hodgkin Prize Fund	-	-	(600)	5,000	-	4,400
Chemical Group Teaching School	8,705	20	-	-	-	8,725
Chemical Group Fund	46,002	4,379	-	-	-	50,381
Industrial Group Fund	7,508	1,001	(75)	-	-	8,434
Biological Structures Group Fund	32,144	-	(1,100)	(10,000)	-	21,044
Durward Cruikshank Fund	5,240	18	(111)	-	-	5,147
Young Crystallographers Group Fund	1,281	-	(250)	-	-	1,031
Physical Crystallography Group	537	-	-	-	-	537
	<u>131,344</u>	<u>16,406</u>	<u>(4,136)</u>	<u>-</u>	<u>-</u>	<u>143,614</u>
<b>Unrestricted funds</b>						
General Fund	146,148	117,496	(108,734)	-	(8,017)	146,893
<b>Total of funds</b>	<u><u>277,492</u></u>	<u><u>133,902</u></u>	<u><u>(112,870)</u></u>	<u><u>-</u></u>	<u><u>(8,017)</u></u>	<u><u>290,507</u></u>

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**

England & Wales - Charity number 284718

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# Accounts

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Charity registration number 284718

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	Professor R Cooper, President Professor S Phillips, Immediate past President Dr S Ward, Vice-president Dr C Naylor, Treasurer Dr L Hatcher, Secretary Dr L Saunders, Ordinary Member Dr C Doherty, Ordinary Member and Bursaries Coordinator Dr H Sparkes, Ordinary Member Dr M Roe, Biological Structures Group Representative Dr G Nichol, Chemical Crystallography Group Representative Dr H Blade, Industrial Group Representative Dr H Playford, Physical Crystallography Group Representative and Spring Meeting Programme Chair Dr C Beavers, Education and Outreach Coordinator N Hardaker, Ex-Officio Administration Officer Dr C Hobday, Ex-Officio Webmaster Dr J Finney, Ex-officio and Crystallography News Editor Dr A Carter, Young Crystallographers Group Representative
<b>Special Interest Group Chairs</b>	Dr K Brown, Biological Structures Dr M Probert, Chemical Crystallography Dr A Gibbs, Physical Crystallography Dr L Russo, Industrial Dr A Carter, Young Crystallographers
<b>Charity number</b>	284718
<b>Principal address</b>	C/O HG3 Conferences 4 Dragon Road Harrogate HG1 5DF
<b>Independent examiner</b>	UHY Hacker Young (East) Limited 2B Vantage Park Washingley Road Huntingdon Cambs PE29 6SR
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Notes to the financial statements	7 - 15

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## COUNCIL'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Council present their annual report, together with the financial statements of The British Crystallographic Association (the Charity) for the year ended 31 December 2022. The Council confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities".

#### OBJECTIVES AND ACTIVITIES

##### Policies and objectives

The Council confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties and in setting the policies and objectives of the Charity. The Objectives of the Charity are to advance the education of the public in the science of crystallography and to promote its teaching and applications, in academia and industry, particularly within the British Isles. There have been no changes in the objectives since the last annual report.

##### Main activities undertaken to further the Charity's purposes for the public benefit

The Charity provides information and learning material tailored to different interested parties through the pages of its website. The pages are aimed as resources to aid both students and teachers. In addition, the Charity has organised and participated in public engagement activities to promote crystallographic sciences.

#### ACHIEVEMENTS AND PERFORMANCE

##### Summary of main achievements

The charity was delighted to return to live events following the lifting of restrictions imposed by the Covid pandemic. A forums for discussion and dissemination of scientific research and breakthroughs that relate to the field of crystallography and its impact across a wide range of disciplines including chemistry, physics, biology, medicine, earth sciences and mathematical and computer sciences were provided via a range of in person and virtual meetings. These included an in person 4-day Spring meeting and 2 in person group meetings, in addition to 2 virtual group meetings. The charity was also able to provide training in crystallographic methods via a summer school. Finally, it has supported (and funded) outreach activities to engage the public in scientific activities and spread scientific knowledge via participation of its members in a number of events (large and small) across the UK.

#### FINANCIAL REVIEW

##### Review of the financial position of the Charity

During the year the Charity had a surplus on a restricted funds of £12,270 and a surplus on unrestricted funds of £745. At the balance sheet date restricted funds totalled £143,614 and unrestricted funds £146,893. These funds are sufficient to meet currently anticipated requirements for future activity of the Charity.

##### Reserves policy

The Council members have conducted their own review of the reserves that the Charity requires for sustaining its objectives. The major considerations are with regard to the long term funding of meetings and bursaries and funding projected deficits from reduced investment income and rising administration expenses. Existing fund balances are considered adequate to meet these needs. In addition the Council periodically review this area in conjunction with financial planning information.

The Charity does not have any material commitments or guarantees which could affect its future solvency.

# **BRITISH CRYSTALLOGRAPHIC ASSOCIATION**

## **COUNCIL'S REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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### **Plans for future periods**

The Charity plans to continue the activities that have made a difference to the circumstances of its beneficiaries, both in the scientific community and among the wider public. The Charity will be active in encouraging young people to pursue careers in science.

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

#### **Constitution**

The Charity is constituted as an Unincorporated Association under a Trust deed dated 6 April 1982 and is a registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### **Method of appointment or election of Council**

The management of the Charity is the responsibility of the Council who are elected and co-opted under the terms of the Statutes and Bye Laws. The Council officers and three further Council members are elected by the members of the Charity at Annual General Meetings. Each group also nominates a Council member, and the Council may co-opt up to four further Council members. Elected Council members serve from the end of the Annual General Meeting at which the election took place until the third Annual General Meeting following the election. No person may serve more than two consecutive terms in the same office, nor more than three consecutive three-year terms in any elected capacity, and may not accept nomination for a further elected office during the last two years of this nine-year period. The President shall normally serve for one three-year term only and then serve for one more year as immediate Past President. Co-Opted Members of the Council shall serve for a fixed period not exceeding three years to be determined by Council at the time of the co-option. No person may be co-opted for more than nine consecutive years. No person may be both an officer and a group representative.

#### **Organisational structure and decision making**

The Charity is run by a Council which includes the four trustees - President, Vice-President, Secretary and Treasurer. Separate responsibility is given for organising events such as the Annual Spring Meeting. In addition, there are special interest groups within the Charity which cater for specialist minority needs and a quarterly Newsletter. The Biological Structures Group, the Chemical Crystallography Group, the Industrial Group and Young Crystallographers Group, whilst being part of the Charity, run their own affairs completely separately and are not answerable to the BCA Council. The Physical Crystallography Group is also part of the Charity but its financial affairs are run by the Institute of Physics.

#### **Risk management**

The Council members have conducted their own review of the major risks to which the Charity is exposed. The only consideration is with regard to its investments and to mitigate those risks, the Charity has all its investments placed with an independent professional management company. In addition, the Council periodically review this area in conjunction with interim investment portfolio information. The Charity's powers of investment are determined under the Trustee Act 2000.

This report was approved by the Council on ..... and signed on their behalf by:

Professor Richard Cooper, President

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE COUNCIL OF BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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I report to the Council on my examination of the financial statements of British Crystallographic Association (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the Council of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 Act as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

Scott Rouse FCA  
UHY Hacker Young (East) Limited

2B Vantage Park  
Washingley Road  
Huntingdon  
Cambs  
PE29 6SR

Dated: 20 April 2023

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	9,516	15,681	25,197	7,195
Charitable activities	4	101,055	699	101,754	98,273
Investments	5	6,925	26	6,951	6,325
<b>Total income</b>		<u>117,496</u>	<u>16,406</u>	<u>133,902</u>	<u>111,793</u>
<b>Expenditure on:</b>					
Charitable activities	6	91,889	3,950	95,839	95,982
Costs of raising funds	7	16,845	186	17,031	12,867
<b>Total expenditure</b>		<u>108,734</u>	<u>4,136</u>	<u>112,870</u>	<u>108,849</u>
Net gains/(losses) on investments	9	(8,017)	-	(8,017)	17,932
<b>Net movement in funds</b>		<u>745</u>	<u>12,270</u>	<u>13,015</u>	<u>20,876</u>
Fund balances at 1 January 2022		<u>146,148</u>	<u>131,344</u>	<u>277,492</u>	<u>256,616</u>
<b>Fund balances at 31 December 2022</b>		<u><u>146,893</u></u>	<u><u>143,614</u></u>	<u><u>290,507</u></u>	<u><u>277,492</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments	11		162,508		170,525
<b>Current assets</b>					
Debtors	12	36,593		6,677	
Cash at bank and in hand		99,328		108,468	
		<u>135,921</u>		<u>115,145</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(7,922)</u>		<u>(8,178)</u>	
Net current assets			<u>127,999</u>		<u>106,967</u>
<b>Total assets less current liabilities</b>			<u><u>290,507</u></u>		<u><u>277,492</u></u>
<b>Income funds</b>					
Restricted funds			143,614		131,344
Unrestricted funds			146,893		146,148
			<u>290,507</u>		<u>277,492</u>

The financial statements were approved by the Council on 5 April 2023

Dr C Naylor

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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		2022		2021	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	16		(16,091)		(24,943)
<b>Investing activities</b>					
Purchase of investments		-	(10,723)		
Proceeds on disposal of investments		-	24,505		
Investment income received		6,951	6,325		
		<u>6,951</u>	<u>6,325</u>		
<b>Net cash generated from investing activities</b>			6,951		20,107
<b>Net cash used in financing activities</b>			-		-
			<u>-</u>		<u>-</u>
<b>Net decrease in cash and cash equivalents</b>			(9,140)		(4,836)
Cash and cash equivalents at beginning of year			108,468		113,304
			<u>108,468</u>		<u>113,304</u>
<b>Cash and cash equivalents at end of year</b>			<u>99,328</u>		<u>108,468</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

The British Crystallographic Association is an unincorporated registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust deed dated 6 April 1982, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This has included consideration of the Covid-19 pandemic and its effects on the charity as outlined in the Council's Report. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by charity.

#### 1.4 Incoming resources

Income is recognised when charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

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

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

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	9,516	15,681	25,197	7,195
For the year ended 31 December 2021	5,795	1,400		7,195

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

	2022 £	2021 £
Other income	101,754	98,273
Analysis by fund		
Unrestricted funds	101,055	
Restricted funds	699	
	<u>101,754</u>	
For the year ended 31 December 2021		
Unrestricted funds		84,251
Restricted funds		14,022
		<u>98,273</u>

### 5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Income from listed investments	6,875	-	6,875	6,325
Interest receivable	50	26	76	-
	<u>6,925</u>	<u>26</u>	<u>6,951</u>	<u>6,325</u>
For the year ended 31 December 2021	<u>6,325</u>	<u>-</u>		<u>6,325</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 6 Charitable activities

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Subscription to International bodies	12,282	-	12,282	12,556
Annual conference	71,296	-	71,296	59,929
Newsletters	7,611	-	7,611	9,711
Course fees and accommodation	-	850	850	5,726
Grants and sponsorship to individuals	-	1,000	1,000	4,960
Awards and bursaries	-	2,100	2,100	100
Animation outreach costs	700	-	700	3,000
	<u>91,889</u>	<u>3,950</u>	<u>95,839</u>	<u>95,982</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Costs of raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Accountancy fees	5,580	-	5,580	5,400
Insurance	1,344	-	1,344	1,120
Bank and security charges	136	186	322	261
Administration fees and expenses	9,785	-	9,785	6,086
	<u>16,845</u>	<u>186</u>	<u>17,031</u>	<u>12,867</u>
For the year ended 31 December 2021				
Costs of raising funds	<u>12,775</u>	<u>92</u>		<u>12,867</u>

### 8 Council

One Council member received reimbursement of expenses amounting to £257 in the current year (2021: £359).

### 9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	<u>(8,017)</u>	<u>17,932</u>

### 10 Taxation

The Charity is exempt from tax on income and gains falling within s524 of the Income Tax Act 2007 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the Charity.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Fixed asset investments

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 January 2022	170,525
Valuation changes	(8,017)
	<u>162,508</u>
At 31 December 2022	162,508
<b>Carrying amount</b>	
At 31 December 2022	<u>162,508</u>
At 31 December 2021	<u>170,525</u>

### 12 Debtors

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	36,593	6,677
	<u>36,593</u>	<u>6,677</u>

### 13 Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Accruals and deferred income	7,922	8,178
	<u>7,922</u>	<u>8,178</u>

### 14 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 December 2022 are represented by:						
Investments	104,437	58,071	162,508	130,612	39,913	170,525
Current assets/(liabilities)	42,456	85,543	127,999	15,536	91,431	106,967
	<u>146,893</u>	<u>143,614</u>	<u>290,507</u>	<u>146,148</u>	<u>131,344</u>	<u>277,492</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

<b>16</b>	<b>Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Surplus for the year	13,015	20,876
	Adjustments for:		
	Investment income recognised in statement of financial activities	(6,951)	(6,325)
	Fair value gains and losses on investments	8,017	(17,932)
	Movements in working capital:		
	(Increase) in debtors	(29,916)	(2,028)
	(Decrease) in creditors	(256)	(19,534)
	<b>Cash absorbed by operations</b>	<b>(16,091)</b>	<b>(24,943)</b>
<b>17</b>	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		

### 18 Statement of Funds

	Balance at 1 January 2022	Incoming Resources	Expenditure	Transfers in/(out)	Gains/ (Losses)	Balance at 31 December 2022
	£	£	£	£	£	£
<b>Current year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	2,496	10,988	(2,000)	5,000	-	16,484
IUCr Bursary Fund	27,431	-	-	-	-	27,431
IG Bursary Fund	-	-	(600)	5,000	-	4,400
Dorothy Hodgkin Prize Fund	8,705	20	-	-	-	8,725
Chemical Group Teaching School	46,002	4,379	-	-	-	50,381
Chemical Group Fund	7,508	1,001	(75)	-	-	8,434
Industrial Group Fund	32,144	-	(1,100)	(10,000)	-	21,044
Biological Structures Group Fund	5,240	18	(111)	-	-	5,147
Durward Cruikshank Fund	1,281	-	(250)	-	-	1,031
Young Crystallographers Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	<u>131,344</u>	<u>16,406</u>	<u>(4,136)</u>	<u>-</u>	<u>-</u>	<u>143,614</u>
<b>Unrestricted funds</b>						
General Fund	146,148	117,496	(108,734)	-	(8,017)	146,893
<b>Total of funds</b>	<u>277,492</u>	<u>133,902</u>	<u>(112,870)</u>	<u>-</u>	<u>(8,017)</u>	<u>290,507</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Balance at 1 January 2021 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2021 £
<b>Prior year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	2,596	-	(100)	-	-	2,496
IUCr Bursary Fund	27,431	-	-	-	-	27,431
Dorothy Hodgkin Prize Fund	8,705	-	-	-	-	8,705
Chemical Group Teaching School	38,632	13,096	(5,726)	-	-	46,002
Chemical Group Fund	7,604	-	(96)	-	-	7,508
Industrial Group Fund	34,971	2,033	(4,860)	-	-	32,144
Biological Structures Group Fund	5,043	293	(96)	-	-	5,240
Durward Cruikshank Fund	1,281	-	-	-	-	1,281
Young Crystallographers Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	<u>126,800</u>	<u>15,422</u>	<u>(10,878)</u>	<u>-</u>	<u>-</u>	<u>131,344</u>
<b>Unrestricted funds</b>						
General Fund	129,816	96,371	(97,971)	-	17,932	146,148
<b>Total of funds</b>	<u><u>256,616</u></u>	<u><u>111,793</u></u>	<u><u>(108,849)</u></u>	<u><u>-</u></u>	<u><u>17,932</u></u>	<u><u>277,492</u></u>

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**

England & Wales - Charity number 284718

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# Accounts

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Charity Registration No. 284718

**BRITISH CRYSTALLOGRAPHIC ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Council

Professor S Phillips, President  
Professor S Parsons, Vice-president  
Dr A Stanley, Secretary  
Dr A Warren, Ordinary Member  
Dr C Doherty, Ordinary Member and  
Bursaries Coordinator  
Dr H Sparkes, Co-Opted Ordinary  
Member  
Dr M Roe, Biological Structures  
Group Representative  
Dr G Nichol, Chemical  
Crystallography Group  
Representative  
Dr H Blade, Industrial Group  
Representative  
Dr H Playford, Physical  
Crystallography Group  
Representative  
Dr S Coles, Education and Outreach  
Coordinator  
N Hardaker, Ex-Officio Administration  
Officer  
Dr C Hobday, Ex-Officio Webmaster  
Dr T Edwards, Co-Opted Member  
and Spring Meeting Programme  
Chair  
Dr T Roseveare  
Professor J Finnelly

### Special Interest Group Chairs

Dr K Brown, Biological Structures  
Dr I Oswald, Chemical Crystallography  
Dr A Phillips, Physical Crystallography  
Dr H Blade, Industrial  
Dr E Carrington, Young Crystallographers

### Charity number

284718

### Principal address

62 Chase Ridings  
Enfield  
EN2 7QE

### Independent examiner

UHY Hacker Young (East) Limited  
2B Vantage Park  
Washingley Road  
Huntingdon  
Cambridgeshire  
PE29 6SR

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Bankers

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Notes to the financial statements	7 - 14

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## COUNCIL'S REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Council present their annual report, together with the financial statements of The British Crystallographic Association (the Charity) for the year ended 31 December 2020. The Council confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities".

### OBJECTIVES AND ACTIVITIES

#### Policies and objectives

The Council confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties and in setting the policies and objectives of the Charity. The Objectives of the Charity are to advance the education of the public in the science of crystallography and to promote its teaching and applications, in academia and industry, particularly within the British Isles. There have been no changes in the objectives since the last annual report.

#### Main activities undertaken to further the Charity's purposes for the public benefit

The Charity provides information and learning material tailored to different interested parties through the pages of its website. The pages are aimed as resources to aid both students and teachers. In addition, the Charity has organised and participated in public engagement activities to promote crystallographic sciences.

### ACHIEVEMENTS AND PERFORMANCE

#### Summary of main achievements

The activities of the charity suffered inevitable disruption in 2020 due to the CoVid pandemic. The 4-day spring meeting was cancelled altogether, however we were able to hold three 1-day autumn meetings for the dissemination and discussion of scientific research and breakthroughs that relate to the field of crystallography and its impact across a wide range of disciplines including chemistry, physics, biology, medicine, earth sciences and mathematical and computer sciences. The pandemic severely reduced the opportunities for our members to participate in events and engage the public to spread scientific knowledge. However, the Charity has sought to engage in alternative digital and virtual initiatives to spread scientific knowledge.

### FINANCIAL REVIEW

#### Review of the financial position of the Charity

During the year the Charity had a deficit on a restricted funds of £586 and a deficit on unrestricted funds of £19,476. The deficit is in large part accounted for by the cancellation of the spring meeting, which resulted in £14,472 of unavoidable losses. At the balance sheet date restricted funds totalled £126,800 and unrestricted funds £129,816. The major financial challenges of the pandemic have been addressed in the 2020 accounting year, with the losses from the cancelled spring meeting, and these funds are sufficient to meet currently anticipated requirements for future activity of the Charity.

#### Reserves policy

The Council members have conducted their own review of the reserves that the Charity requires for sustaining its objectives. The major considerations are with regard to the long term funding of meetings and bursaries and funding projected deficits from reduced investment income and rising administration expenses. Existing fund balances are considered adequate to meet these needs. In addition the Council periodically review this area in conjunction with financial planning information.

The Charity does not have any material commitments or guarantees which could affect its future solvency.

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# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## COUNCIL'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### Plans for future periods

The Charity plans to continue the activities that have made a difference to the circumstances of its beneficiaries, both in the scientific community and among the wider public. The Charity will be active in encouraging young people to pursue careers in science. Due to the Covid-19 pandemic, the spring 2021 meeting will be in a virtual format. The Charity will review the format of the autumn 2021 over the summer, depending on the progress of vaccine roll out and disease prevalence. It is anticipated that the spring 2022 meeting will see a return to a live event.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The Charity is constituted as an Unincorporated Association under a Trust deed dated 6 April 1982 and is a registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### Method of appointment or election of Council

The management of the Charity is the responsibility of the Council who are elected and co-opted under the terms of the Statutes and Bye Laws. The Council officers and three further Council members are elected by the members of the Charity at Annual General Meetings. Each group also nominates a Council member, and the Council may co-opt up to four further Council members. Elected Council members serve from the end of the Annual General Meeting at which the election took place until the third Annual General Meeting following the election. No person may serve more than two consecutive terms in the same office, nor more than three consecutive three-year terms in any elected capacity, and may not accept nomination for a further elected office during the last two years of this nine-year period. The President shall normally serve for one three-year term only and then serve for one more year as immediate Past President. Co-Opted Members of the Council shall serve for a fixed period not exceeding three years to be determined by Council at the time of the co-option. No person may be co-opted for more than nine consecutive years. No person may be both an officer and a group representative.

#### Organisational structure and decision making

The Charity is run by a Council which includes the four trustees - President, Vice-President, Secretary and Treasurer. Separate responsibility is given for organising events such as the Annual Spring Meeting. In addition, there are special interest groups within the Charity which cater for specialist minority needs and a quarterly Newsletter. The Biological Structures Group, the Chemical Crystallography Group, the Industrial Group and Young Crystallographers Group, whilst being part of the Charity, run their own affairs completely separately and are not answerable to the BCA Council. The Physical Crystallography Group is also part of the Charity but its financial affairs are run by the Institute of Physics.

#### Risk management

The Council members have conducted their own review of the major risks to which the Charity is exposed. The only consideration is with regard to its investments and to mitigate those risks, the Charity has all its investments placed with an independent professional management company. In addition, the Council periodically review this area in conjunction with interim investment portfolio information. The Charity's powers of investment are determined under the Trustee Act 2000.

.....  30/3/21

Professor S Phillips, President

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE COUNCIL OF BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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I report to the Council on my examination of the financial statements of British Crystallographic Association (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the Council of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

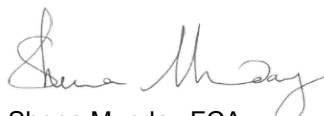
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 Act as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.



Shona Munday FCA  
UHY Hacker Young (East) Limited

2B Vantage Park  
Washingley Road  
Huntingdon  
Cambridgeshire  
PE29 6SR

Dated: 14/04/2021.....

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b><u>Income from:</u></b>					
Donations and legacies	3	5,795	200	5,995	17,854
Charitable activities	4	30,320	-	30,320	149,541
Investments	5	6,066	6	6,072	7,210
<b>Total income</b>		<b>42,181</b>	<b>206</b>	<b>42,387</b>	<b>174,605</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	37,161	672	37,833	170,750
Costs of raising funds	7	13,316	120	13,436	14,240
<b>Total expenditure</b>		<b>50,477</b>	<b>792</b>	<b>51,269</b>	<b>184,990</b>
Net gains/(losses) on investments	10	(11,180)	-	(11,180)	18,001
<b>Net movement in funds</b>		<b>(19,476)</b>	<b>(586)</b>	<b>(20,062)</b>	<b>7,616</b>
Fund balances at 1 January 2020		149,292	127,386	276,678	269,062
<b>Fund balances at 31 December 2020</b>		<b>129,816</b>	<b>126,800</b>	<b>256,616</b>	<b>276,678</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

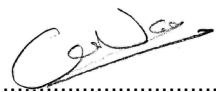
# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Investments	12		166,375		164,520
<b>Current assets</b>					
Debtors	13	4,649		4,561	
Cash at bank and in hand		113,304		115,323	
		<u>117,953</u>		<u>119,884</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(27,712)</u>		<u>(7,726)</u>	
Net current assets			90,241		112,158
<b>Total assets less current liabilities</b>			<u>256,616</u>		<u>276,678</u>
<b>Income funds</b>					
Restricted funds			126,800		127,386
Unrestricted funds			129,816		149,292
			<u>256,616</u>		<u>276,678</u>

The financial statements were approved by the Council on 31/03/21.....



Dr C Naylor

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	17		4,944		(2,367)
<b>Investing activities</b>					
Purchase of investments		(42,909)		(15,068)	
Proceeds on disposal of investments		29,874		17,666	
Interest received		6,072		7,210	
		<hr/>		<hr/>	
<b>Net cash (used in)/generated from investing activities</b>			(6,963)		9,808
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(2,019)		7,441
Cash and cash equivalents at beginning of year			115,323		107,882
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			113,304		115,323
			<hr/> <hr/>		<hr/> <hr/>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

The British Crystallographic Association is an unincorporated registered charity in England and Wales number 284718 and in Scotland number SC042263.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with charity's Trust deed dated 6 April 1982, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This has included consideration of the Covid-19 pandemic and its effects on the charity as outlined in the Council's Report. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by charity.

#### 1.4 Incoming resources

Income is recognised when charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	5,795	200	5,995	17,854
For the year ended 31 December 2019	5,572	12,282		17,854

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 4 Charitable activities

	2020 £	2019 £
Other income	30,320	149,541
Analysis by fund		
Unrestricted funds	30,320	
For the year ended 31 December 2019		
Unrestricted funds		106,482
Restricted funds		43,059
		149,541

### 5 Investments

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Income from listed investments	6,062	-	6,062	7,188
Interest receivable	4	6	10	22
	6,066	6	6,072	7,210
For the year ended 31 December 2019	7,195	15		7,210

### 6 Charitable activities

	Unrestricted funds	Restricted funds	2020 £	2019 £
Subscription for International bodies	12,977		12,977	12,549
Annual conference	14,417	-	14,417	89,127
Meeting of groups		(23)	(23)	4,012
Newsletters	9,767	-	9,767	8,402
Course fees and accommodation		145	145	52,610
Grants and sponsorship to individuals	-	550	550	2,400
Awards and bursaries	-	-	-	1,650
	37,161	672	37,833	170,750

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 7 Costs of raising funds

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Accountancy fees	5,520	-	5,520	5,400
Insurance	896	-	896	784
Bank and security charges	146	120	266	286
Council member expenses	-	-	-	168
Administration fees and expenses	6,754	-	6,754	7,602
	<u>13,316</u>	<u>120</u>	<u>13,436</u>	<u>14,240</u>
For the year ended 31 December 2019				
Costs of raising funds	<u>14,090</u>	<u>150</u>		<u>14,240</u>

### 8 Council

None of the Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No Council members received reimbursement of expenses in the current year, (2019: 1 council member received reimbursement of expenses of £168).

### 9 Employees

There were no employees during the year.

### 10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Revaluation of investments	<u>(11,180)</u>	<u>18,001</u>

### 11 Taxation

The Charity is exempt from tax on income and gains falling within s524 of the Income Tax Act 2007 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the Charity.

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 12 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2020	164,520
Additions	42,909
Valuation changes	(11,180)
Disposals	(29,874)
	<u>166,375</u>
<b>Carrying amount</b>	
At 31 December 2020	<u>166,375</u>
At 31 December 2019	<u>164,520</u>

### 13 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	4,649	4,561
	<u>4,649</u>	<u>4,561</u>

### 14 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	27,712	7,726
	<u>27,712</u>	<u>7,726</u>

### 15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Investments	126,362	40,013	166,375
Current assets/(liabilities)	3,454	86,787	90,241
	<u>129,816</u>	<u>126,800</u>	<u>256,616</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

<b>17 Cash generated from operations</b>	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(20,062)	7,616
Adjustments for:		
Investment income recognised in statement of financial activities	(6,072)	(7,210)
Fair value gains and losses on investments	11,180	(18,001)
Movements in working capital:		
(Increase)/decrease in debtors	(88)	23,962
Increase/(decrease) in creditors	19,986	(8,734)
<b>Cash generated from/(absorbed by) operations</b>	<b>4,944</b>	<b>(2,367)</b>
<b>18 Analysis of changes in net funds</b>		
The charity had no debt during the year.		

### 19 Statement of Funds

	Balance at 1 January 2020	Incoming Resources	Expenditure	Transfers in/(out)	Gains/ (Losses)	Balance at 31 December 2020
	£	£	£	£	£	£
<b>Current year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	2,596	-	-	-	-	2,596
IUCr Bursary Fund	27,431	-	-	-	-	27,431
Dorothy Hodgkin Prize Fund	8,705	-	-	-	-	8,705
Chemical Group Teaching School	38,777	-	(145)	-	-	38,632
Chemical Group Fund	7,462	202	(60)	-	-	7,604
Industrial Group Fund	34,948	23	-	-	-	34,971
Biological Structures Group Fund	5,649	4	(610)	-	-	5,043
Durward Cruikshank Fund	1,281	-	-	-	-	1,281
Young Crystallographers Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	<u>127,386</u>	<u>229</u>	<u>(815)</u>	<u>-</u>	<u>-</u>	<u>126,800</u>
<b>Unrestricted funds</b>						
General Fund	149,292	42,181	(50,477)	-	(11,180)	129,816
<b>Total of funds</b>	<u>276,678</u>	<u>42,410</u>	<u>(51,292)</u>	<u>-</u>	<u>(11,180)</u>	<u>256,616</u>

# BRITISH CRYSTALLOGRAPHIC ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

	Balance at 1 January 2019 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2019 £
<b>Prior year</b>						
<b>Restricted funds</b>						
Arnold Beevers Bursary Fund	3,746	-	(1,150)	-	-	2,596
IUCr Bursary Fund	27,431	-	-	-	-	27,431
Dorothy Hodgkin Prize Fund	8,705	-	-	-	-	8,705
Chemical Group Teaching School	39,693	50,524	(51,440)	-	-	38,777
Chemical Group Fund	2,629	123	4,710	-	-	7,462
Industrial Group Fund	40,372	4,058	(9,482)	-	-	34,948
Biological Structures Group Fund	8,458	651	(3,460)	-	-	5,649
Durward Cruikshank Fund	1,281	-	-	-	-	1,281
Young Crystallographers Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	<u>132,852</u>	<u>55,356</u>	<u>(60,822)</u>	<u>-</u>	<u>-</u>	<u>127,386</u>
<b>Unrestricted funds</b>						
General Fund	136,210	119,249	(124,168)	-	18,000	149,292
<b>Total of funds</b>	<u><u>269,062</u></u>	<u><u>174,605</u></u>	<u><u>(184,990)</u></u>	<u><u>-</u></u>	<u><u>18,000</u></u>	<u><u>276,678</u></u>