

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

Council

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

Special Interest Group Chairs

Dr K Brown, Biological Structures
Dr M Probert, Chemical Crystallography
Dr A Owens, Physical Crystallography
Dr L Russo, Industrial
Dr A Carter, Young Crystallographers

Charity number

284718

Principal address

C/O HG3 Conferences
4 Dragon Road
Harrogate
HG1 5DF

Independent examiner

UHY Hacker Young
2B Vantage Park
Washingley Road
Huntingdon
Cambs
PE29 6SR

Bankers

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

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

CONTENTS

	Page
Council's report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 16

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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 £
<u>Income from:</u>					
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
Total income		130,652	69,519	200,171	133,902
<u>Expenditure on:</u>					
Charitable activities	6	103,774	77,155	180,929	95,839
Costs of raising funds	7	14,181	139	14,320	17,031
Total expenditure		117,955	77,294	195,249	112,870
Net gains/(losses) on investments	9	838	-	838	(8,017)
Net movement in funds		13,535	(7,775)	5,760	13,015
Fund balances at 1 January 2023		146,893	143,614	290,507	277,492
Fund balances at 31 December 2023		160,428	135,839	296,267	290,507

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

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

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

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	
	184,513	
For the year ended 31 December 2022		
Unrestricted funds		101,055
Restricted funds		699
		101,754

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
	6,931	87	7,018	6,951
For the year ended 31 December 2022	6,925	26		6,951

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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

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

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
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 £
Fund balances at 31 December 2023 are represented by:			
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 £
Fund balances at 31 December 2022 are represented by:			
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

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.

19 Cash generated from operations	2023 £	2022 £
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)
Cash generated from/(absorbed by) operations	33,599	(16,091)

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 £
Current year						
Restricted funds						
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	-	-	-	-	-	-
	143,614	130,816	(138,591)	-	-	135,839
Unrestricted funds						
General Fund	146,893	130,652	(117,955)	-	838	160,428
Total of funds	290,507	261,468	(256,546)	-	838	296,267

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 £
Prior year						
Restricted funds						
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
	131,344	16,406	(4,136)	-	-	143,614
Unrestricted funds						
General Fund	146,148	117,496	(108,734)	-	(8,017)	146,893
Total of funds	277,492	133,902	(112,870)	-	(8,017)	290,507