

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

Council	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)
Special Interest Group Chairs	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	
Charity number	284718	
Principal address	C/O HG3 Conferences 4 Dragon Road Harrogate HG1 5DF	
Independent examiner	TC Group 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

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BRITISH CRYSTALLOGRAPHIC ASSOCIATION

COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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 £
Income from:					
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
Total income		110,271	7,638	117,909	200,171
Expenditure on:					
Charitable activities	6	94,526	8,970	103,496	180,929
Costs of raising funds	7	12,863	108	12,971	14,320
Total expenditure		107,389	9,078	116,467	195,249
Net gains/(losses) on investments	9	2,987	-	2,987	838
Net movement in funds		5,869	(1,440)	4,429	5,760
Fund balances at 1 January 2024		160,428	135,839	296,267	290,507
Fund balances at 31 December 2024		166,297	134,399	300,696	296,267

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

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

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

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	
	104,269	
For the year ended 31 December 2023		
Unrestricted funds		122,209
Restricted funds		62,304
		184,513

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
	8,108	168	8,276	7,018
For the year ended 31 December 2023	6,931	87		7,018

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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

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

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
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
<hr/>	<hr/>	<hr/>	<hr/>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

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

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

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

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

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.

19 Cash generated from operations	2024 £	2023 £
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)
Cash (absorbed by)/generated from operations	(5,975)	33,599

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 £
Current year						
Restricted funds						
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	-	-	-	-	-	-
	135,839	7,638	(9,078)	-	-	134,399
Unrestricted funds						
General Fund	160,428	110,271	(107,389)	-	2,987	166,297
Total of funds	296,267	117,909	(116,467)	-	2,987	300,696

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 £
Prior 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
Early Stage Career 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