Charity registration number 284718 (England and Wales)

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

TC GROUP BUSINESS ADVISORS & ACCOUNTANTS

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Council	Dr A Gibbs, President Dr S Ward, Vice-president Dr C Naylor, Treasurer Dr L Hatcher, Secretary Dr L Saunders, Ordinary Member and Burseries Officer 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 B Coulson, Ex-Officio Webmaster Professor J Cooper, Ex-Officio and Crystallography News Editor Dr L Owen, Ex-Officio and Spring Meeting Programme Chair
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 2025

The Council present their annual report, together with the financial statements of The British Crystallographic Association (the Charity) for the year ended 31 December 2025. 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 disscussion 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 the 4-day in person Spring Meeting in Leeds, a crystallography methods school and 1 in person and 1 virtual special interest group meeting. Attendance at the Materials Research Society Spring Meeting was supported, in addition to the spring meeting, with a total of 11 students receiving bursaries. 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 £3,530 and a surplus on unrestricted funds of £24,865. At the balance sheet date restricted funds totalled £130,869 and unrestricted funds £191,162. 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.

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 31st March 2026 and signed on their behalf by:

A Gibbs
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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 2025.

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.

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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

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Scott Rouse FCA
TC Group

2B Vantage Park
Washingley Road
Huntingdon
Cambs
PE29 6SR

Dated: 30 June 2026

BRITISH CRYSTALLOGRAPHIC ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	-	8,293	8,293	5,364
Charitable activities	4	92,841	74,914	167,755	104,269
Investments	5	8,660	175	8,835	8,276
Total income		101,501	83,382	184,883	117,909
Expenditure on:					
Charitable activities	6	85,771	86,749	172,520	103,496
Costs of raising funds	7	11,270	163	11,433	12,971
Total expenditure		97,041	86,912	183,953	116,467
Net gains/(losses) on investments	9	20,405	-	20,405	2,987
Net movement in funds		24,865	(3,530)	21,335	4,429
Fund balances at 1 January 2025		166,297	134,399	300,696	296,267
Fund balances at 31 December 2025		191,162	130,869	322,031	300,696

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 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Investments	**11**		217,983		178,669
Current assets					
Debtors	**12**	472		1,016	
Cash at bank and in hand		112,169		129,910	
		112,641		130,926	
Creditors: amounts falling due within one year	**13**	(8,593)		(8,899)	
Net current assets			104,048		122,027
Total assets less current liabilities			322,031		300,696
Income funds					
Restricted funds	**14**		130,869		134,399
Unrestricted funds			191,162		166,297
			322,031		300,696

The financial statements were approved by the Council on 31st March 2026

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Dr C Naylor (Treasurer)

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 concer 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.

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.

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 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total £
Donations and gifts	-	8,293	8,293
For the year ended 31 December 2024	-	5,364	5,364

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total £
Other income	92,841	74,914	167,755
For the year ended 31 December 2024	102,163	2,106	104,269

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total £
Income from listed investments	7,805	-	7,805
Interest receivable	855	175	1,030
For the year ended 31 December 2025	8,660	175	8,835
For the year ended 31 December 2024	8,108	168	8,276

6 Charitable activities

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Subscription to International bodies	14,065	-	14,065	13,208
Annual conference	64,954	-	64,954	73,937
Meeting of groups	-	880	880	977
Newsletters	6,752	-	6,752	7,111
Course fees and accommodation	-	80,519	80,519	943
Grants and sponsorship to individuals	-	2,500	2,500	2,500
Awards and bursaries	-	2,850	2,850	4,550
Animation outreach costs	-	-	-	270
	85,771	86,749	172,520	103,496

7 Cost of raising funds

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Accountancy fees	6,450	-	6,450	7,188
Insurance	1,401	-	1,401	1,401
Bank and security charges	157	163	320	271
Council member expenses	12	-	12	111
Administration fees and expenses	3,250	-	3,250	4,000
For the year ended 31 December 2025	11,270	163	11,433	12,971

8 Council

One Council member received reimbursement of expenses amounting to £12 in the current year (2024: £125).

9 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	20,405	2,987

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.

11 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	178,669
Additions	33,804
Valuation changes	21,035
Disposals	(15,525)
At 31 December 2025	217,983
Carrying amount	
At 31 December 2025	217,983
At 31 December 2024	178,669

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	-	850
Prepayments and accrued income	472	166
	472	1,016

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	8,593	8,899

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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	134,399	83,382	(86,912)	130,869

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	135,839	7,638	(9,078)	134,399

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 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	166,297	101,501	(97,041)	20,405	191,162

Previous year:	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

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Investments	166,561	51,422	217,983
Current assets/(liabilities)	24,601	79,447	104,048
	191,162	130,869	322,031

	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
	166,297	134,399	300,696

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Cash absorbed by operations

	2025 £	2024 £
Surplus for the year	21,335	4,429
Adjustments for:		
Investment income recognised in statement of financial activities	(8,835)	(8,276)
Fair value gains and losses on investments	(20,405)	(2,987)
Movements in working capital:		
Decrease/(increase) in debtors	544	(847)
(Decrease)/increase in creditors	(306)	1,706
Cash absorbed by operations	(7,667)	(5,975)

19 Analysis of changes in net funds

The charity had no material debt during the year.

20 Statement of Funds

Current year	Balance at 1 January 2025 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2025 £
Restricted funds						
Arnold Beevers Bursary Fund	12,584	-	(2,750)	1,500	-	11,334
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	50,170	80,373	(80,559)	-	-	49,984
Chemical Group Fund	7,558	771	(1,611)	(1,500)	-	5,218
Industrial Group Fund	18,417	-	(930)	-	-	17,487
Biological Structures Group Fund	5,045	2,238	(1,062)			6,221
Durward Cruikshank Fund	781	-	-	-	-	781
Early Stage Career Group Fund	537	-	-	-	-	537
Physical Crystallography Group	-	-	-	-	-	-
	134,399	83,382	(86,912)	-	-	130,869
Unrestricted funds						
General Fund	166,297	101,501	(97,041)	-	20,405	191,162
Total of funds	300,696	184,883	(183,953)	-	20,405	322,031

Prior year	Balance at 1 January 2024 £	Incoming Resources £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 December 2024 £
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)	-	-	7,558
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	-	-	-	-	-	**0**
	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