

Company Registration Number: 02543446
Charity Registration Number: 1002307

**The British Machine Vision Association & Society for
Pattern Recognition**

Financial Statements

For the Year Ending

31 December 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The British Machine Vision Association & Society for Pattern Recognition

Financial Statements

Year Ended 31 December 2024

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The British Machine Vision Association & Society for Pattern Recognition

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Objectives and Activities

The objective of the charity is to advance the education of the public in machine vision and pattern recognition.

Public Benefit

The Trust's main activities and who we support are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Achievements and Performance

In 2024, the activities of the Association continue to support the scholarly activities of UK computer vision research community through the provision of technical meetings, workshops, conferences and the annual UK national summer school.

The association operated its two main conferences as hybrid in-person/on-line events – British Machine Vision Conference (BMVC) and Medical Image Understanding and Analysis (MIUA) – open to both the national and international machine vision and pattern recognition community. BMVC 2024 (Glasgow) had 263 papers accepted for publication, around 552 attendees and keynote talks were given by Laura Sevilla (University of Edinburgh), Mubarak Shah (University of Central Florida), Margarita Chli (University of Cyprus / ETH Zurich) and Federico Tombari (Google). Continuing its long-held commitment to open-access publishing, the proceedings of both Association conferences are openly available from the Association web site (<http://www.bmva.org>).

The Association ran its annual computer vision summer school, held for the first time in Durham with around 90 attendees with a plan to alternate hosting for this event between Durham and Aberdeen from 2025 onwards. In addition, it hosted four one-day technical meetings on various specific computer vision aligned topics at a central London venue with ~70-100 attendees per event and provided financial administration support to workshops at leading international conferences in the field as requested.

Due to improved financial stability and administrative support, the association has been able to resume its support for international travel bursary awards for computer vision PhD students based at UK universities to present their work at a major international conference venues with a formal relaunch for the scheme planned for 2025+. In addition, the association awarded the annual Sullivan Prize, for best PhD thesis in the field to a UK based PhD student.

Within 2024, approximately 94%+ of Association expenditure went directly back into supporting the UK computer vision community in some way (events, bursaries, newsletter, prizes, meetings) with a ~6% operating overhead attributable to other costs (payments processing, management, insurance, accountancy, legal administration).

The British Machine Vision Association & Society for Pattern Recognition

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2024

Financial Review

Reserves Policy

Reserves are held to underwrite financial risks associated with the operation of our annual conference activities (BMVC, MIUA) and maintain the ability to support future UK PhD student travel bursary awards in the event of reduced income in future years. Furthermore, they will be used to underwrite the financial risk associated with hosting future international conference events in the field within the UK, raising both the profile of the UK research community and furthering the aim of machine vision and pattern recognition education by showcasing leading international research within that community.

The British Machine Vision Association & Society for Pattern Recognition

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2024

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Recruitment of Trustees

Trustees are recruited as members of the organisation's Executive Committee (ExCo) by open solicitation, using various communication media, to the UK machine vision and pattern recognition research community within both academia and industry.

Trustees are appointed by election following the procedure set out in the Articles of Association.

Normally all trustees are also de facto directors of BMVA unless they requested otherwise.

Organisational Structure of the Charity

The Executive Committee (ExCo) of the BMVA is the elected group of members charged with running its affairs on behalf of the membership. The ExCo consists of ten elected members, from whom the principal officers of the Association are drawn (chair, treasurer, secretary), and several co-opted members. The duration of ExCo membership is normally two years, with half the elected membership standing down each year (these members may, of course, stand for re-election). Co-opted members have a tenure of one year.

Elections take place annual at the Associations Annual General Meeting (AGM) held annually at the British Machine Vision Conference.

All decisions are taken by ExCo vote and minuted within the associated minutes of the relevant ExCo meeting unless decision making on a particular topic has been previously delegated (and minuted) at an earlier meeting to another individual. The minutes of ExCo meetings form the corporate decision making record of the Association. Four such meetings occur annually.

<http://www.bmva.org>

The Association is the national member organization of the International Association for Pattern Recognition (IAPR) representing the UK on the various committees and panels of this international body.

"The International Association for Pattern Recognition (IAPR) is an international Association of non-profit, scientific or professional organizations (being national, multi-national, or international in scope) concerned with pattern recognition, computer vision, and image processing in a broad sense. Normally, only one organization is admitted from any one country, and individuals interested in taking part in IAPR's activities may do so by joining their national organization."

<http://www.iapr.org>

The British Machine Vision Association & Society for Pattern Recognition

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2024

Reference and Administrative Details

Registered charity name The British Machine Vision Association & Society For Pattern Recognition

Charity registration number 1002307

Company registration number 02543446

Principal office and registered office C/o Prof. Toby Breckon
Department of Computer Science
Durham University
South Road
Durham
DH1 3LE

The Trustees

Prof. M Bloj	(Retired 31 July 2025)
Dr. A Clark	(Retired 31 July 2025)
Prof. M Mirmedi	
Prof. R Davies	(Died 29 February 2024)
Prof. T Breckon	
Dr. N Campbell (Chair)	
Prof. X Xie	
Dr. A J Gilbert	(Appointed 1 August 2025)
Prof. M Mackiewicz	(Appointed 1 August 2025)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6th August 2025 and signed on behalf of the board of trustees by:



Prof. T Breckon
Trustee

The British Machine Vision Association & Society for Pattern Recognition

Independent Examiner's Report to the Trustees of The British Machine Vision Association & Society For Pattern Recognition

Year Ended 31 December 2024

I report to the trustees on my examination of the financial statements of The British Machine Vision Association & Society For Pattern Recognition ('the charity') for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The British Machine Vision Association & Society for Pattern Recognition

Independent Examiner's Report to the Trustees of The British Machine Vision Association & Society For Pattern Recognition *(continued)*

Year Ended 31 December 2024

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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The British Machine Vision Association & Society for Pattern Recognition

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	5	303,517	303,517	223,402
Investment income	6	7,940	7,940	5,567
Total income		<u>311,457</u>	<u>311,457</u>	<u>228,969</u>
Expenditure				
Expenditure on charitable activities	7,8	273,186	273,186	176,060
Total expenditure		<u>273,186</u>	<u>273,186</u>	<u>176,060</u>
Net income and net movement in funds		<u>38,271</u>	<u>38,271</u>	<u>52,909</u>
Reconciliation of funds				
Total funds brought forward		309,693	309,693	256,784
Total funds carried forward		<u>347,964</u>	<u>347,964</u>	<u>309,693</u>

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

The notes on pages 9 to 14 form part of these financial statements.

The British Machine Vision Association & Society for Pattern Recognition

Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Current Assets				
Debtors	12	32		7,543
Cash at bank and in hand		<u>351,208</u>		<u>307,164</u>
		351,240		314,707
Creditors: amounts falling due within one year	13	<u>3,276</u>		<u>5,014</u>
Net Current Assets			347,964	309,693
Total Assets Less Current Liabilities			347,964	<u>309,693</u>
Net Assets			347,964	<u>309,693</u>
Funds of the Charity				
Unrestricted funds			347,964	<u>309,693</u>
Total charity funds	15		347,964	<u>309,693</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 6th August 2025, and are signed on behalf of the board by:



Prof. T Breckon
Trustee

The notes on pages 9 to 14 form part of these financial statements.

The British Machine Vision Association & Society for Pattern Recognition

Notes to the Financial Statements

Year Ended 31 December 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C/o Prof. Toby Breckon, Department of Computer Science, Durham University, South Road, Durham, DH1 3LE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or uncertainties affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

The British Machine Vision Association & Society for Pattern Recognition

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

The British Machine Vision Association & Society for Pattern Recognition

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st December 2024 there were 6 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Charitable Activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Membership	120	120	250	250
BMVA conference	232,681	232,681	195,621	195,621
Technical meetings	6,270	6,270	1,660	1,660
Summer school	49,376	49,376	9,610	9,610
BMVA conference sponsorship	14,000	14,000	16,261	16,261
Technical meeting sponsorship	1,070	1,070	—	—
	<u>303,517</u>	<u>303,517</u>	<u>223,402</u>	<u>223,402</u>

The British Machine Vision Association & Society for Pattern Recognition

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

6. Investment Income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	7,940	7,940	5,567	5,567

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of charitable activities	262,417	262,417	168,035	168,035
Support costs	10,769	10,769	8,025	8,025
	<u>273,186</u>	<u>273,186</u>	<u>176,060</u>	<u>176,060</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Costs of charitable activities	262,417	–	262,417	168,035
Governance costs	–	10,769	10,769	8,025
	<u>262,417</u>	<u>10,769</u>	<u>273,186</u>	<u>176,060</u>

9. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,476	720

10. Staff Costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee Remuneration and Expenses

During the year trustees were reimbursed travel expenses to attend meetings and direct expenses totalling £10,739 and £49 for office expenses. There were no trustees paid for summer school speaking activity (2023 - £1,000).

The British Machine Vision Association & Society for Pattern Recognition

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

12. Debtors

	2024	2023
	£	£
Trade debtors	–	7,500
Prepayments and accrued income	<u>32</u>	<u>43</u>
	<u>32</u>	<u>7,543</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	<u>1,517</u>	3,186
Accruals and deferred income	<u>1,759</u>	<u>1,828</u>
	<u>3,276</u>	<u>5,014</u>

14. Deferred Income

	2024	2023
	£	£
Amount deferred in year	<u>990</u>	<u>1,101</u>

15. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General fund	<u>309,693</u>	<u>311,457</u>	<u>(273,186)</u>	<u>347,964</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General fund	<u>256,784</u>	<u>228,969</u>	<u>(176,060)</u>	<u>309,693</u>

The British Machine Vision Association & Society for Pattern Recognition

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

16. Analysis of Net Assets Between Funds

	Unrestricted Funds	Total Funds
	£	2024 £
Current assets	351,240	351,240
Creditors less than 1 year	(3,276)	(3,276)
Net assets	<u>347,964</u>	<u>347,964</u>
	£	2023 £
Current assets	314,707	314,707
Creditors less than 1 year	(5,014)	(5,014)
Net assets	<u>309,693</u>	<u>309,693</u>

The British Machine Vision Association & Society for Pattern Recognition

Management Information

Year Ended 31 December 2024

The Following Pages Do Not Form Part of the Financial Statements.

The British Machine Vision Association & Society for Pattern Recognition

Detailed Statement of Financial Activities

Year Ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Charitable activities		
Membership	120	250
BMVA conference	232,681	195,621
Technical meetings	6,270	1,660
Summer school	49,376	9,610
BMVA conference sponsorship	14,000	16,261
Technical meeting sponsorship	1,070	–
	<u>303,517</u>	<u>223,402</u>
Investment income		
Bank interest receivable	7,940	5,567
	<u>7,940</u>	<u>5,567</u>
Total income	<u>311,457</u>	<u>228,969</u>
Expenditure		
Expenditure on charitable activities		
Bad debt	–	200
Insurance	841	1,333
Office expenses	441	233
Legal & professional fees	792	720
Subscriptions (CASE/IAPR)	1,112	1,086
Website	238	413
Technical meetings	14,402	1,980
BMVA news	–	1,834
BMVA prizes	5,130	700
BMVA conference costs	188,546	153,936
Summer school	49,771	5,600
Exec Meetings	1,144	–
	<u>262,417</u>	<u>168,035</u>
Governance costs		
Bank charges	198	194
Booking system processing fees	10,571	7,831
	<u>10,769</u>	<u>8,025</u>
Total expenditure	<u>273,186</u>	<u>176,060</u>
Net income	<u>38,271</u>	<u>52,909</u>