

The British Society of Toxicological Pathology

**Independent examination
for the year ended 30th September 2022**

Charity no: 1043793

BRITISH SOCIETY OF TOXICOLOGICAL PATHOLOGY

BSTP Secretariat
BSTP
PO Box 819
Harrogate
North Yorkshire HG1 9XF

Tel: 07894 123 533
Email: bstpsecretariat@gmail.com
Web Site: <https://www.bstp.org.uk>

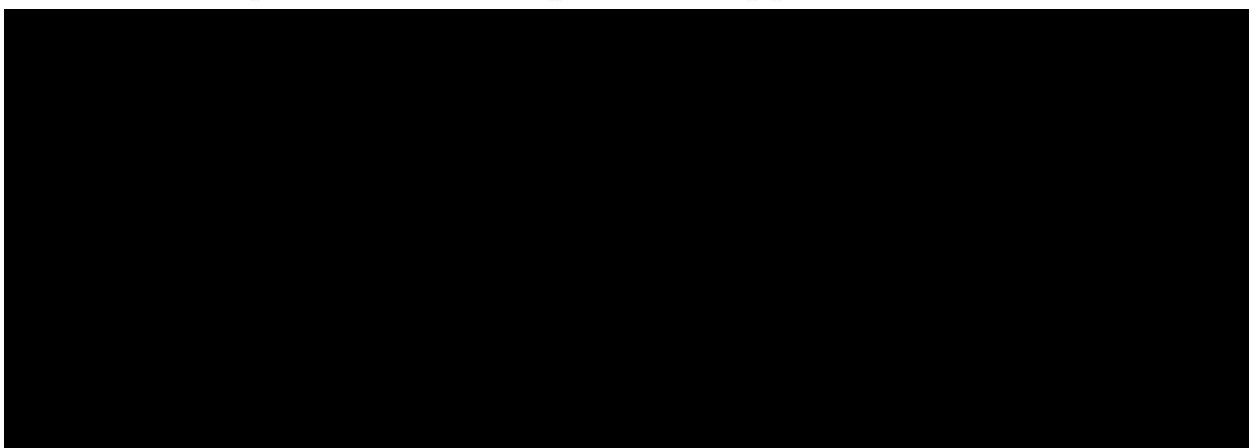


Trustees' Annual Report for the period 1st October 2021 to 30th September 2022

REFERENCE AND ADMINISTRATION DETAILS

Charity Name	British Society of Toxicological Pathology
Other names charity is known by:	BSTP
Registered Charity Number:	1043793
Charity's principal address:	BSTP, PO Box 819, Harrogate HG1 9XF, North Yorkshire, UK

Names of charity trustees who managed the charity (from November 2021 to November 2022)



STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document:	Constitution adopted 26th November 2021
How the charity is constituted:	Association consisting of 190 members as of 30th November 2022
Trustee selection methods:	Trustees are elected by members every two years and, in the case of the Chair of the Education Subcommittee every 4 years, at the appropriate annual general meeting.

ADDITIONAL GOVERNANCE ISSUES

All trustees give their time voluntary and receive no remuneration or other benefits.

OBJECTIVES AND ACTIVITIES

Summary of the objectives of the charity set out in its governing document

The two stated constitutional aims of the BSTP are:

1. To foster education and training in toxicological pathology.
2. To advance pathology for the public benefit in all its aspects pertaining to the effects of extraneous substances and environmental agents to which man or other species are exposed by design or adventitiously.

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In order to achieve these aims, the society kept in mind the Charity Commission's guidance on public benefit at all Trustee (Council) meetings.

The Trustees (Council), together with a subcommittee comprised of approximately 13 other members of the society work together to organise and promote a programme of continuing education symposia (CES) and other events which are open to members of the society and also non-members including students/residents and those at the start of their pathology career. These symposia also provide an opportunity for toxicological and discovery pathologists (and other scientists working with animal models), clinical pathologists and toxicologists, as well as non-clinical regulatory scientists to learn about recent scientific advances and enhance their continuing professional development.

Two CES are run each year with the BSTP providing at each event, at least one free place and also reduced registration fees to individuals working within an "early career" environment, for example stipendiary students/researchers studying/working within a relevant scientific field (e.g. PhD students), veterinary pathology residents and professional trainee pathologists working towards a professional qualification (residents) or gaining more experience within the field of toxicological pathology.

An Annual Scientific meeting is also organised (sometimes in conjunction with other societies or organisations) in order for attendees to learn about recent scientific advances and enhance their continuing professional development. Again, the BSTP are able to provide at least one free place and additionally reduced registration fees to individuals working within an "early career" environment at this event. The Annual Scientific Meeting also enables junior members of the profession to present posters or speak about their research in an informal setting. Other short scientific meetings may be organised on an occasional basis.

Additional details of objectives and activities

As part of the objectives stated above, the society holds meetings and promotes scientific research and publications relating to toxicological pathology.

In addition to the Trustees, the BSTP has an Education Subcommittee comprising approximately 13 volunteers who, using their expertise, are able to encourage, help, and advise those new to the profession to organise events.

For all events, a volunteer is appointed as the Scientific Organiser and they (with help and advice from the Trustees and Education Subcommittee) organise the programme and liaise with all speakers and any other organisers.

Without the contribution of the volunteers, Trustees, and the Education Subcommittee, the BSTP would not be able to run these events which attract people to attend not just from the UK and Europe but also from the USA, India, North Africa, and Asia.

Whilst the aim for all events is to break even, any surplus funds achieved are used to offset any deficits and enable the BSTP to provide the free place and reduced registration fees at future events for those working within an "early career" environment. Additionally, the BSTP is able to provide bursaries (on request) to help towards the cost of registration and travel from interested members and non-members of the BSTP.

Summary of the main achievements of the charity during the year

In 2022 both CES were held as online events (via Zoom) - CES 5: Female reproductive System (March 2022) and CES 6: Male Reproductive System (July 2022).

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The 2021 Annual Scientific Meeting on the Pathology of Mice with Human Immune Systems was held virtually on 10th -12th November, in association with the Pathological Society of Great Britain and Ireland. The BSTP 2021 Annual General Meeting was held virtually on 26th November, 2021.

During October 2021 – September 2022, five webinars were held in conjunction with other societies (all free of charge).

These were:

BSTP/STP Webinar November 2021 Prof Alessio Ciulli Dr Kevin Moreau Dr Clare Hoover	Proteolysis-Targeting Chimeras (PROTAC): Drug Development and Safety Perspectives
6th Joint Webinar ESTP/SFPT/BSTP and ECVF/ESVP April 2022 Dr Julia Sehl-Ewert ESTP Pathology 2.0 Spatial-omics working group	Hot topics in Veterinary and Toxicologic Pathology Rita Deuchande co-organising on behalf of BSTP
BSTP/STP Webinar May 2022 Dr Eric Jacquinet	Preclinical safety strategy for the development of mRNA Lipid Nano Particle-based vaccines
7th Joint Webinar ESTP/SFPT/BSTP and ECVF/ESVP June 2022 Prof Nicola Mason Prof Rani Sellers	The hunt for correlative biomarkers of immunotherapeutic response, Coronavirus vaccine development – science and safety Rita Deuchande co-organising on behalf of BSTP
BSTP/STP Webinar September 2022 D [REDACTED] Dr Michaela Sharpe	The Risk-Based Approach to Nonclinical Development of Cellular Therapies

BSTP trainee engagement – Due to the shortage of toxicological pathologists in the UK and Europe there is a perceived difficulty in filling vacancies in the industry. The BSTP is still working on a number of initiatives to engage with veterinary students/graduates and to provide opportunities for them to make a career in the industry. Different initiatives were carried out in 2021 and 2022. Trainee Industrial Placement Programmes offered at GlaxoSmithKline and Charles River Laboratories were postponed until 2023. Engagement activities continued in 2022 including several university careers fairs. The 2021-2022 BSTP Council trainee representative ([REDACTED], [REDACTED]) sits on the University of Surrey "Diverse Careers" panel. The trainee representative will continue to serve as a point of contact for interested residents and informal conversations. In addition, the trainee representative for the BSTP Education Subcommittee (Roy Wakefield) has updated the trainee list and utilised the online trainee register at the Royal College of Pathologists.

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BSTP sponsored publications

Toxicologic Pathology continues to be the official journal of the BSTP. The BSTP Council reviewed and/or endorsed eight articles in 2022, including one for the Scientific and Regulatory Policy Committee of the Society of Toxicologic Pathology. Most of these have now been published in *Toxicologic Pathology*.

Digital pathology strategy

This group has temporarily been disbanded due to work and time constraints; however, several key members remain available to the BSTP Council for advice and input as needed.

New policies implemented

No new policies were adopted from 1 October, 2021 to 30 September, 2022.

Interactions with other societies and professional bodies during 2021 - 2022

Royal College of Pathologists - the BSTP has had formal representation on the Specialty Advisory Committee (SAC) for Toxicology (██████h ██████s).

Society of Toxicologic Pathology (STP) - The BSTP and STP have a memorandum of understanding to share educational material to help the STP develop educational events within the US, based on the BSTP model. The BSTP also provide volunteers as follows:

- BSTP Representative on GESC of the INHAND initiative
- Journal Associate Editors and reviewers
- Journal (SAGE) Liaison
- Podcast Manager for Editorial Board

In 2021/2022, the STP and BSTP continued to collaborate and jointly organise three educational webinars (see above in 'Summary of Main Achievements'). The BSTP organised educational content and the STP provided the information technology infrastructure.

European Society of Toxicological Pathology (ESTP) - the BSTP has a volunteer observer on the ESTP Board (Zuhal Dincer) and also provides funding towards a sponsored award - the BSTP Chirukandath Gopinath Lecture Award. This was awarded at the 2022 ESTP meeting in September to Christine Ruehl-Fehlert. In 2020/2021, the BSTP contributed to the cost of running the two joint ESTP/BSTP webinars (see above in 'Summary of Main Achievements'). Although no contribution was requested in 2021/2022, it is expected that the BSTP will contribute to future webinars in 2022/2023.

British Toxicology Society (BTS) - the BSTP has a volunteer member on the BTS Scientific Subcommittee (Catherine Ross), providing input into the organisation of the BTS Annual Scientific Meeting, and also leading the organisation of a BSTP-sponsored symposium at the BTS ASM in alternate years.

Other Interactions

During the last year, the President (██████h ██████) has held joint teleconferences with Presidents of other global toxicological pathology societies.

Communication: Newsletter, Social Media, Journal and Website

BSTP Newsletter - Two issues of the newsletter in standalone pdf format were published in December 2021 and July 2022 with individual contributions posted to the BSTP LinkedIn group and BSTP Twitter account.

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BSTP Journal - *Toxicologic Pathology* (jointly with STP) – two BSTP Council members worked with the publishers during 2020/2021: one Podcast editor (██████h ████████), and an Editorial Board member (Catherine Ross). In addition, an STP Associate Editor (Peter Hall) and several other Editorial Board members are also members of the BSTP. The BSTP continued to offer a preferential subscription rate for the journal to members in 2021/2022.

BSTP Website – Volunteer help ensures that the site is working well. However, the BSTP may, in the future, look to expand the use of the website to include access to slide sets from the EPSR.

Additional details of objectives and activities

The BSTP organised the following events in 2022:

Virtual Continuing Education Symposium 5: Female Reproductive System
8th – 17th March 2022
Tuesday, Wednesday, and Thursday from 13.00 – 16.30 (GMT+0/UCT+0)

Virtual Continuing Education Symposium 6: Male Reproductive System
5th – 14th July 2022
Tuesday, Wednesday, and Thursday from 13.00 – 16.30 (GMT+1/UCT+1)

Approved by the Royal Society of Biology for the purposes of CPD, each event counted as approximately 53 credits. Approximately 17.5 hours of educational activity was recorded on Attendance Certificates.

FINANCIAL REVIEW

Brief statement on the charity's policy on reserves

The BSTP has a reserves policy in line with Charity Commission Guidelines and the current reserve fund stands at £86,725, all of which is unrestricted funds. This fund is held to allow the Society to meet any unforeseen expenditure that may occur. A review of the reserves policy in November 2020 by the Trustees resulted in the view that the BSTP could still continue to meet its current obligations for a period of approximately 2 years; and that, in the event that the funds fall to £30,000, immediate action will need to be taken to avoid the possibility of the society incurring further deficits. The next review is due before 30th September 2023.

Details of any funds materially in deficit

None

Other financial review details

The BSTP's main source of income is membership subscription fees and any surpluses achieved from the events organised. In addition to this, the BSTP receives a small amount of funding from website adverts, donations, and bank interest.

The majority of income is applied to the BSTP's related activities (i.e. educational events, enabling bursaries or free attendance to those in the early stages of their careers, as well as part-time secretariat and financial help).

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OTHER OPTIONAL INFORMATION

Future plans

During 2023 the BSTP will continue to organise educational events, so that those who have previously attended have the opportunity to complete the full cycle of symposia. These events will continue to be held virtually (as Zoom meetings).

The 2022 Annual Scientific Meeting will be held as a face-to-face meeting and include the Annual General Meeting. In the event that this meeting is successful, providing there are no unforeseen circumstances, the BSTP intends to hold future ASM/AGM meetings as face-to-face events. Events in 2023 include: CES 7 on infectious diseases of laboratory animals (March, 2023); and CES 8 on the nervous system and special senses organs (July, 2023). Planning for both of these symposia is already well underway.

The BSTP would also like to try and reverse the historical trend of declining membership, considered to be largely due to an ageing workforce and fewer trainees as well as industry consolidation. To do this, the society hopes to reach out to those in experimental medicine or toxicology in order to establish their needs and if necessary, offer them the opportunity for relevant training. Additionally, by increasing collaboration with other societies for meetings, the BSTP will aim to provide relevant education for scientists in other disciplines.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees:

Signature

Full Name

Position:

BSTP PRESIDENT

Date:

24 FEBRUARY 2023

**The British Society of Toxicological Pathology
(Charity number 1043793)**

Financial statements

for the year ended 30th September 2022

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**The British Society of Toxicological Pathology
(Charity number 1043793)**

Independent Examiners Report

I report on the accounts of The British Society of Toxicological Pathology (charity number 1043793), for the year ended 30th September 2022, which are set out on pages 2 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ♦ examine the accounts under section 145 of the 2011 Act,
- ♦ to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- ♦ to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - ♦ to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 14.02.2023

Sarah Lawson ACA FCCA CTA – Independent Examiner
The Barker Partnership Limited
24 High Street
Pateley Bridge, Harrogate
HG3 5JU

The British Society of Toxicological Pathology
(Charity number 1043793)

Statement of Financial Activities
for the year ended 30th September 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming and endowments from:					
Donations and legacies	5	1,460	-	1,460	131
Charitable activities	6	81,359	-	81,359	47,620
Investments	7	8	-	8	5
Other	8	1,838	-	1,838	800
Total		<u>84,665</u>	<u>-</u>	<u>84,665</u>	<u>48,556</u>
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	9	36,097	-	36,097	23,365
Other	10	19,576	-	19,576	19,348
Total		<u>55,673</u>	<u>-</u>	<u>55,673</u>	<u>42,714</u>
Net gains/(losses) on investments		-	-	-	-
Net income/ (expenditure)		<u>28,993</u>	<u>-</u>	<u>28,993</u>	<u>5,843</u>
Transfers between funds		-	-	-	-
Other recognised gains/(losses)		-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains/(losses) on defined contribution schemes		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movements in funds		<u>28,993</u>	<u>-</u>	<u>28,993</u>	<u>5,843</u>
Reconciliation of funds					
Total funds brought forward		57,732	-	57,732	51,889
Total funds carried forward		<u>86,725</u>	<u>-</u>	<u>86,725</u>	<u>57,732</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The British Society of Toxicological Pathology
(Charity number 1043793)

Balance sheet
as at 30th September 2022

		2022		2021
		£	£	£
	Note			
Current Assets				
Debtors	11	5,497		386
Cash at bank and in hand	12	88,055		70,848
		<u>93,552</u>		<u>71,234</u>
Creditors: amounts falling due within one year	13	<u>(6,827)</u>		<u>(13,501)</u>
Net current assets		<u>86,725</u>		<u>57,732</u>
Total assets less current liabilities		<u><u>86,725</u></u>		<u><u>57,732</u></u>
The funds of the charity				
Restricted funds	15	-		-
Unrestricted funds	15	86,725		57,732
	16	<u>86,725</u>		<u>57,732</u>

In approving these financial statements as trustees of the charity we hereby confirm:

that for the period stated above, the charity was entitled to the exemption conferred by section 144(2) of the Charities Act 2011 and that we acknowledge our responsibilities for ensuring that the charity keeps accounting records which comply with section 130 of the 2011 Act.

These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1st January 2015.

Signed on behalf of all of the trustees on 26/11/23
(insert date)

Trustee

Printed name

Trustee

Printed name

The notes on pages 4 to 10 form an integral part of these financial statements

The British Society of Toxicological Pathology
(Charity number 1043793)

Notes to the financial statements
for the year ended 30th September 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2015, and with the Charities Act 2011.

1.2. Fund accounting

There are two different funds held by the charity; unrestricted and restricted. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives of the charity at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities. Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

Recognition of donations and legacies

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

The British Society of Toxicological Pathology
(Charity number 1043793)

Notes to the financial statements
for the year ended 30th September 2022

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

Governance costs

These costs include the preparation and examination of the statutory accounts, the cost of trustees' meetings and the costs of any legal advice to the trustees on governance or constitutional matters.

1.5. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions.

1.7. Reserves Policy

The charity aims to achieve sufficient free reserves (unrestricted funds) which will enable them to continue to support the costs of the charity in line with the charity's objectives. As a guide, the trustees have agreed that the free reserves held by the charity should be equivalent to approximately 6 months budgeted expenditure of unrestricted funds and this criteria was fully met by the accounts of the charity as at 30th September 2022.

2. Employees

	2022	2021
Number of employees		
Average number of employees during the year were:	<u>-</u>	<u>-</u>
Employment costs		
Wages & salaries	<u>-</u>	<u>-</u>

3. Trustee remuneration & expenses

No trustees received a remuneration for services rendered, however, when incurred, trustees are reimbursed for out of pocket expenses. No trustee, or anyone connected with a trustee, has a material interest in any of the charity's transactions.

	2022	2021
Trustee remuneration & benefits	<u>-</u>	<u>-</u>

4. Fees for independent examination of accounts

	2022	2021
Independent examination	<u>1,620</u>	<u>1,548</u>

The British Society of Toxicological Pathology
(Charity number 1043793)

Notes to the financial statements
for the year ended 30th September 2022

5. Donations & legacies	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	<u>1,460</u>	<u>-</u>	<u>1,460</u>	<u>131</u>
6. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Subscriptions	13,750	-	13,750	13,229
Meetings (note 17)	<u>67,609</u>	<u>-</u>	<u>67,609</u>	<u>34,391</u>
	<u>81,359</u>	<u>-</u>	<u>81,359</u>	<u>47,620</u>
7. Investment income	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank & treasury interest received	<u>8</u>	<u>-</u>	<u>8</u>	<u>5</u>
8. Other trading activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Website advertising	<u>1,838</u>	<u>-</u>	<u>1,838</u>	<u>800</u>
9. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Meetings (note 17)	29,889	-	29,889	14,680
ESTP webinar contribution	-	-	-	1,392
Combined liability insurance	467	-	467	439
Bank fees	86	-	86	86
Sumup fees	378	-	378	25
Royal Society of Biology Subscription	700	-	700	700
Website costs	180	-	180	485
GoReni costs	666	-	666	3,002
Journal of Toxicological Pathology	2,710	-	2,710	2,557
- Japanese issue (JSTP)	<u>1,022</u>	<u>-</u>	<u>1,022</u>	<u>-</u>
	<u>36,097</u>	<u>-</u>	<u>36,097</u>	<u>23,365</u>

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Notes to the financial statements
for the year ended 30th September 2022

10. Other expenses	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent examiners fees	1,620	-	1,620	1,548
Secretarial expenses (see below)	17,853	-	17,853	17,468
Misc. expenses	38	-	38	297
Zero Smart	30	-	30	-
Data protection registration	35	-	35	35
	<u>19,576</u>	<u>-</u>	<u>19,576</u>	<u>19,348</u>
Secretarial expenses				
Courier & postage	598	-	598	374
Printing and stationery	16	-	16	85
Telephone & internet	127	-	127	164
Secretarial & bookkeeping costs	17,111	-	17,111	16,845
	<u>17,853</u>	<u>-</u>	<u>17,853</u>	<u>17,468</u>
11. Debtors	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
CES 5	-	-	-	52
CES 6	-	-	-	52
BSTP 2021 ASM	-	-	-	282
CES 7	256	-	256	-
CES 8	256	-	256	-
BSTP 2022 ASM	4,985	-	4,985	-
	<u>5,497</u>	<u>-</u>	<u>5,497</u>	<u>386</u>
12. Cash at bank and in hand	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank deposit account	50,275	-	50,275	50,267
Bank current account	37,780	-	37,780	20,582
	<u>88,055</u>	<u>-</u>	<u>88,055</u>	<u>70,848</u>

The British Society of Toxicological Pathology
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Notes to the financial statements
for the year ended 30th September 2022

13. Creditors: amounts falling due within one year	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Accruals	3,327	-	3,327	2,507
Repayments to be made	-	-	-	1,300
Income received in advance	3,500	-	3,500	9,694
	<u>6,827</u>	<u>-</u>	<u>6,827</u>	<u>13,501</u>

14. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

15. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fund balances at 30th September 2022 represented by:				
Current assets	93,552	-	93,552	71,234
Current liabilities	(6,827)	-	(6,827)	(13,501)
	<u>86,725</u>	<u>-</u>	<u>86,725</u>	<u>57,732</u>

The British Society of Toxicological Pathology
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Notes to the financial statements
for the year ended 30th September 2022

16. Movements in funds

	As at 1 Oct 2021 £	Incoming resources £	Outgoing resources £	Transfers £	As at 30 Sep 22 £
Unrestricted funds	57,732	84,665	(55,673)	-	86,725
Restricted funds	-	-	-	-	-
Total funds	<u><u>57,732</u></u>	<u><u>84,665</u></u>	<u><u>(55,673)</u></u>	<u><u>-</u></u>	<u><u>86,725</u></u>

17. Individual activity performance

Income received from activities organised by the Society is recognised in the Statement of Financial Activities gross of any expenditure. However, in the opinion of the Council, it is more important to reflect the contribution made by individual activities towards the Society's resources than to show total income and expenditure. Therefore, as part of the accounts, the detail below has been produced that demonstrates each activities' income and expenditure to show the net result and the contribution made to the Society.

Meetings	Incoming resources £	Outgoing resources £	2022 surplus/ (loss) £	2021 surplus/ (loss) £
BSTP Annual Scientific Meeting 2021	14,138	9,730	4,408	-
BSTP Annual Scientific Meeting 2022	-	-	-	-
CES 3	-	-	-	12,713
CES 4	-	-	-	6,999
CES 5	22,300	9,279	13,021	-
CES 6	31,171	10,880	20,291	-
	<u><u>67,609</u></u>	<u><u>29,889</u></u>	<u><u>37,720</u></u>	<u><u>19,712</u></u>