

The British Society of Toxicological Pathology

**Independent examination
for the year ended 30th September 2023**

Charity no: 1043793

The British Society of Toxicological Pathology
(Charity number 1043793)

Financial statements

for the year ended 30th September 2023

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BRITISH SOCIETY OF TOXICOLOGICAL PATHOLOGY



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

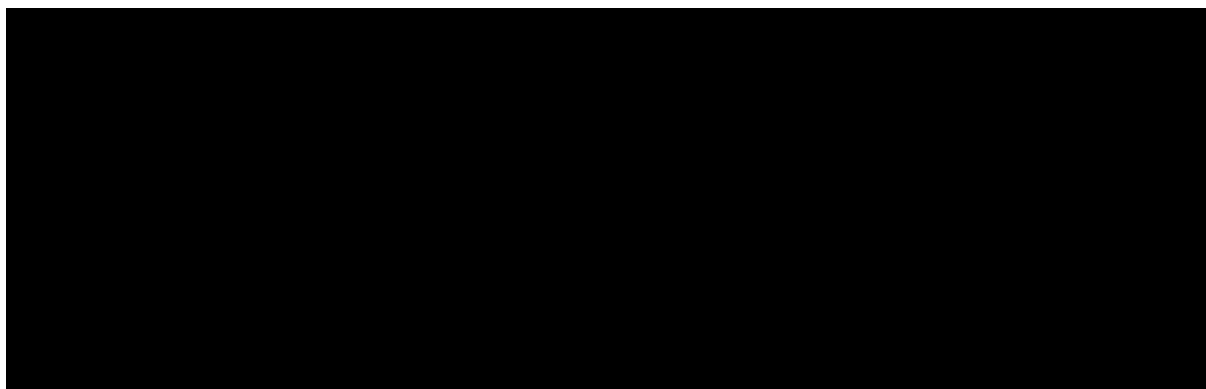
Tel 07894 123 533
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Trustees' Annual Report for the period 1st October 2022 to 30th September 2023

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, North Yorkshire, HG1 9XF, UK.

Names of charity trustees who managed the charity (from November 2022 to November 2023)



STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document:	Constitution adopted 26th November 2021
How the charity is constituted:	Association consisting of 189 members as of 30th September 2023
Trustee selection methods:	Trustees are elected by members every two years and, in the case of the Chair(s) 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 12 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 as well as 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) for attendees to learn about recent scientific advances and enhance their continuing professional development. Again, the BSTP aim 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 12 volunteers who, using their expertise, 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 aims 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

The 37th Annual Scientific Meeting of the BSTP was held on Thursday 10th – Friday 11th November 2022 at the Cedar Court Hotel, Harrogate, UK. The topic for the meeting was Digital Pathology and Mouse Pathology Workshop.

In 2023 both CES were held as online events (via Zoom) - CES 7: *Infectious Diseases of Laboratory Animals* (March 2023) and CES 8: *Nervous System and Special Senses Organs* (July 2023)

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During October 2022 – September 2023, three webinars were held in conjunction with other societies (all free of charge).

These were:

BSTP/STP Webinar December 2022	"Overview and de-risking of findings associated with the intrathecal administration of antisense oligonucleotides in non-human primates" Dr Annette Romeike and Dr Martin Lamb
ESTP 9th Joint Webinar ESTP/SFPT/BSTP and ECVF/ESVP May 2023	"Pathology-relevant Mass Spectrometry Imaging: label-free detection of biochemical molecules" Presented by members of the Pathology 2.0 working group of the ESTP. Rita Deuchande co-organised on behalf of BSTP
BSTP/STP Joint Webinar September 2023	"Anatomy, Physiology & Pathology of the Auditory System" Prof Dan Jagger and Dr. Brad Njaa

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 2023. Engagement activities continued in 2023 including several university career fairs. The trainee representative for the BSTP Education Subcommittee (Roy Wakefield) attended a careers day at Bristol Vet School where he gave a presentation on working in the field of toxicological pathology and has been invited to the same event in 2024. He gave a similar presentation at the Royal College of Pathologists residents training day, for those preparing to sit the RCPATH examinations. Rebecca Terry continues to be involved in engagement activities and presented at a careers day at the University of Cambridge. The trainee representative will continue to serve as a point of contact for interested residents and informal conversations and will be reaching out to universities hosting residency programs in 2024 to try and further engage with veterinary pathology residents and discuss what the BSTP can offer. Trainee Industrial Placement Programs will be offered at GlaxoSmithKline in 2024 (for up to 4 residents), for which 2 Royal Veterinary College residents have already applied.

BSTP sponsored publications

Toxicologic Pathology continues to be the official journal of the BSTP. The BSTP Council reviewed and/or endorsed two articles in 2023, including one for the Scientific and Regulatory Policy Committee of the Society of 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

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New policies implemented

All BSTP policies were reviewed and adopted between 1 October 2022 and 30 September 2023:

- Diversity and Inclusion Policy (Previously known as the Equal Opportunities Policy)
- Anti-bribery and Corruption Policy
- Cookies Policy
- Financial Risk Assessment Policy
- GDPR Policy
- Expense Claim Policy
- Reserves Policy

Interactions with other societies and professional bodies during 2022/2023

Royal College of Pathologists - the BSTP has formal representation on the Specialty Advisory Committee (SAC) for Toxicology (Catherine Ross).

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, Editorial Board members, and reviewers
- Journal (SAGE) Liaison
- Podcast Manager for Editorial Board
- Members of the journal Steering Committee (jointly with the STP and ESTP)
- BSTP Representative on STP-SRPC and STP-TPF

In 2022/2023, 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 [REDACTED] and also provides funding towards a sponsored award - the BSTP Chirukandath Gopinath Lecture Award. This was awarded at the 2023 ESTP meeting in September to Thomas Nolte. In 2022/2023, the BSTP contributed to the cost of running the one joint ESTP/BSTP webinar (see above in 'Summary of Main Achievements'), and it is expected that the BSTP will contribute to future webinars in 2023/2024

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. The BSTP will be organising a symposium at the 2024 BTS ASM.

Other Interactions

During the last year, the President [REDACTED] has attended joint teleconferences with Presidents of other global toxicological pathology societies. The societies also maintain a shared spreadsheet containing all planned educational offerings provided globally.

Communication: Newsletter, Social Media, Journal, and Website

BSTP Newsletter - Two issues of the newsletter in standalone pdf format were published in December 2022 and July 2023, 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 2022/2023: one Podcast editor [REDACTED] and an Editorial Board member [REDACTED]. 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 2022/2023. The BSTP also updated its Memorandum of Understanding with the STP in 2023, regarding the journal.

BSTP Website – Volunteer help ensures that the site is working well. However, the BSTP may, in the future, look to make the website more interactive and expand its use to include such options as membership applications/renewals, registration for events and access to slide sets from the EPSR.

Additional details of objectives and activities

The BSTP organised the following events in 2022/2023:

The 37th Annual Scientific Meeting of the BSTP was held on Thursday 10th – Friday 11th November 2022 at the Cedar Court Hotel, Harrogate, UK. The topic for the meeting was Digital Pathology and the Mouse Pathology Workshop was held at the same time. Ninety-six people attended, including 5 full bursary recipients (travel, accommodation, and free attendance), and 5 people who were awarded attendance-only bursaries.

Virtual Continuing Education Symposium 7: Infectious Diseases of Laboratory Animals 14th – 23rd March 2023 Tuesday, Wednesday, and Thursday from 13.00 – 18.00 (GMT+0/UCT+0)

38 People attended including 2 free place bursary awards and 6 people accessing the reduced registration fees (for those working within an “early career” environment).

Virtual Continuing Education Symposium 8: Nervous System and Special Senses Organs 11th – 20th July 2023

Tuesday, Wednesday, and Thursday from 13.00 – 17.00 (GMT+1/UCT+1)

122 people attended including 4 free place bursary awards and 6 people accessing the reduced registration fees for those working within an “early career” environment.

Approved by the Royal Society of Biology for the purposes of CPD, each event counted as approximately 66 credits. Approximately 21.5 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 £136,607, all of which is unrestricted funds. This fund is held to allow the Society to meet any unforeseen expenditure that may occur. As well, it is expected that the costs incurred in holding the CES and ASM will increase in the coming year(s) as the current Secretariat completes the handover of the administration related to these events to an external event management company: Hg3 Conferences Ltd.

A review of the Reserves Policy by the Trustees in August 2023 resulted in the view that the BSTP could still continue to meet its current obligations, i.e. charitable activities (excluding continuing education symposiums and meetings) and governance for at least 5 years, providing income from donations, subscriptions and activities for generating funds does not significantly reduce, 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.

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After communications with the Society's accountants, the Reserve Policy will be reviewed in the first quarter of 2024.

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).

OTHER OPTIONAL INFORMATION

Future plans

During 2024 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 2023 Annual Scientific Meeting will be held as a face-to-face meeting on 15th – 16th November in Verona. The Annual General Meeting will be held over Zoom on 30th November.

Virtual Continuing Education Symposium 9: Digestive System
20th – 29th February 2024
Tuesday, Wednesday, and Thursday from 13.00 – 16.30 (GMT+0/UCT+0)
Registration opens on 30th November 2023.

Virtual Continuing Education Symposium 10: Urinary System
9th – 18th July 2024
Tuesday, Wednesday, and Thursday from 13.00 – 16.30 (GMT+1/UCT+1)
Planning for the symposium is already well underway.

The 2024 Annual Scientific Meeting on the topic of Developmental Pathology and Toxicology will be held in November 2024 and two Scientific Organisers have already been appointed.

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.

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Declaration

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

Signed on behalf of the charity's Trustees:

Signature

Full Name

Position:

PRESIDENT, BSTP 2022-2024

Date:

27 FEB 2024

**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 2023, 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:.....

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 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming and endowments from:					
Donations and legacies	5	145	-	145	1,460
Charitable activities	6	141,680	-	141,680	81,359
Investments	7	362	-	362	8
Other	8	643	-	643	1,838
Total		142,830	-	142,830	84,665
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	9	71,173	-	71,173	36,097
Other	10	21,774	-	21,774	19,575
Total		92,947	-	92,947	55,672
Net gains/(losses) on investments		-	-	-	-
Net income/ (expenditure)		49,882	-	49,882	28,993
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		49,882	-	49,882	28,993
Reconciliation of funds					
Total funds brought forward		86,725	-	86,725	57,732
Total funds carried forward		136,607	-	136,607	86,725

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 2023

		2023		2022
		£	£	£
	Note			
Current Assets				
Debtors	11	180		5,497
Cash at bank and in hand	12	139,540		88,055
		<u>139,720</u>		<u>93,552</u>
Creditors: amounts falling due within one year	13	<u>(3,112)</u>		<u>(6,827)</u>
Net current assets		<u>136,607</u>		<u>86,725</u>
Total assets less current liabilities		<u>136,607</u>		<u>86,725</u>
The funds of the charity				
Restricted funds	15	-		-
Unrestricted funds	15	136,607		86,725
	16	<u>136,607</u>		<u>86,725</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 3 Jan 2024

(insert date)

Trustee

Printed name

DEC 26 23

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 2023**

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 2023**

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 2023.

2. Employees

	2023	2022
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.

	2023	2022
Trustee remuneration & benefits	<u>-</u>	<u>-</u>

4. Fees for independent examination of accounts

	2023	2022
Independent examination	<u>1,680</u>	<u>1,620</u>

The British Society of Toxicological Pathology
(Charity number 1043793)

Notes to the financial statements
for the year ended 30th September 2023

5. Donations & legacies	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	<u>145</u>	<u>-</u>	<u>145</u>	<u>1,460</u>
6. Charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Subscriptions	14,638	-	14,638	13,750
Meetings (note 17)	<u>127,042</u>	<u>-</u>	<u>127,042</u>	<u>67,609</u>
	<u>141,680</u>	<u>-</u>	<u>141,680</u>	<u>81,359</u>
7. Investment income	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank & treasury interest received	<u>362</u>	<u>-</u>	<u>362</u>	<u>8</u>
8. Other trading activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Website advertising	<u>643</u>	<u>-</u>	<u>643</u>	<u>1,838</u>
9. Charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Meetings (note 17)	63,583	-	63,583	29,889
ESTP webinar contribution	1,793	-	1,793	-
Combined liability insurance	467	-	467	467
Bank fees	81	-	81	86
Sumup fees	267	-	267	378
Royal Society of Biology Subscription	770	-	770	700
Website costs	570	-	570	180
GoReni costs	677	-	677	666
Journal of Toxicological Pathology	2,966	-	2,966	2,710
- Japanese issue (JSTP)	-	-	-	1,022
	<u>71,173</u>	<u>-</u>	<u>71,173</u>	<u>36,097</u>

The British Society of Toxicological Pathology
(Charity number 1043793)

Notes to the financial statements
for the year ended 30th September 2023

10. Other expenses	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent examiners fees	1,680	-	1,680	1,620
Secretarial expenses (see below)	19,970	-	19,970	17,853
Misc. expenses	41	-	41	38
Zero Smart	48	-	48	30
Data protection registration	35	-	35	35
	<u>21,774</u>	<u>-</u>	<u>21,774</u>	<u>19,576</u>
Secretarial expenses				
Courier & postage	396	-	396	598
Printing and stationery	44	-	44	16
Telephone & internet	140	-	140	127
Secretarial & bookkeeping costs	19,390	-	19,390	17,111
	<u>19,970</u>	<u>-</u>	<u>19,970</u>	<u>17,853</u>
11. Debtors	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
CES 7	-	-	-	256
CES 8	-	-	-	256
BSTP 2022 ASM	-	-	-	4,985
CES 9	40	-	40	-
BSTP 2023 ASM	140	-	140	-
	<u>180</u>	<u>-</u>	<u>180</u>	<u>5,497</u>
12. Cash at bank and in hand	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank deposit account	80,637	-	80,637	50,275
Bank current account	58,903	-	58,903	37,780
	<u>139,540</u>	<u>-</u>	<u>139,540</u>	<u>88,055</u>

The British Society of Toxicological Pathology
(Charity number 1043793)

Notes to the financial statements
for the year ended 30th September 2023

13. Creditors: amounts falling due within one year	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accruals	3,112	-	3,112	3,327
Income received in advance	-	-	-	3,500
	<u>3,112</u>	<u>-</u>	<u>3,112</u>	<u>6,827</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 2023 £	Total Funds 2022 £
Fund balances at 30th September 2023 represented by:				
Current assets	139,720	-	139,720	93,552
Current liabilities	(3,112)	-	(3,112)	(6,827)
	<u>136,607</u>	<u>-</u>	<u>136,607</u>	<u>86,725</u>

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Notes to the financial statements
for the year ended 30th September 2023

16. Movements in funds

	As at 1 Oct 2022 £	Incoming resources £	Outgoing resources £	Transfers £	As at 30 Sep 23 £
Unrestricted funds	86,725	142,830	(92,947)	-	136,607
Restricted funds	-	-	-	-	-
Total funds	<u>86,725</u>	<u>142,830</u>	<u>(92,947)</u>	<u>-</u>	<u>136,607</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 £	2023 surplus/ (loss) £	2022 surplus/ (loss) £
BSTP Annual Scientific Meeting 2021	-		-	4,408
BSTP Annual Scientific Meeting 2022	49,329	37,736	11,593	-
CES 5	-		-	13,021
CES 6	-		-	20,291
CES 7	17,500	8,127	9,373	-
CES 8	60,213	17,720	42,493	-
	<u>127,042</u>	<u>63,583</u>	<u>63,459</u>	<u>37,720</u>