

INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

England & Wales · Charity number 1124789

Details

Status Registered

Legal form Other

Registered 2008-07-02

Register [View on the Charity Commission register](#)

Contact

Address UK Association of FireInvestigators
PO Box 365
Alton
GU34 9LW

Phone 07921923714

Email admin@uk-afi.org

Website <http://www.uk-afi.org>

Activities

Objects: THE PRESERVATION OF LIFE AND PROPERTY AND PREVENTION OF CRIME FOR THE PUBLIC BENEFIT IN PARTICULAR BY:A) DEVELOPING AND MAINTAINING GOOD PRACTICE IN THE INVESTIGATION OF FIRE AND ARSON BY ENSURING THE HIGHEST PROFESSIONAL STANDARDS OF COMPETENCE.B) DEVELOPING TECHNICAL KNOWLEDGE IN FIRE AND ARSON INVESTIGATION TECHNIQUES AND PROCEDURES AND MAKING THAT KNOWLEDGE AVAILABLE TO PROFESSIONALS, SERVICE PROVIDERS AND THE PUBLIC.

Activities: T/A UK-AFI. The preservation of life property & prevention of crime for the public benefit, by developing & maintaining good practice in the investigation of fire & arson, ensuring the highest professional standards of competence developing technical knowledge in fire & arson investigation techniques, procedures & making that knowledge available to professionals, service providers & the public.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Finland
- France
- Ireland
- Netherlands
- Northern Ireland
- Portugal
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,462	£89,903	-	-
2024-03-31	£161,108	£165,652	-	-
2022-12-31	£84,194	£48,754	-	-
2021-12-31	£52,218	£17,742	-	-
2020-12-31	£34,622	£54,362	-	-

Trustees

Name	Role	Appointed
Claire Mansi		2025-01-27
David Schudel		2024-01-29
James Acott		2021-01-25
Richard Hagger		2024-01-29

Accounts

**International Association of Arson
Investigators United Kingdom
Report and Unaudited Financial
Statements
31 March 2025**

International Association of Arson Investigators United Kingdom

Reference and administrative details

For the period ended 31 March 2025

Charity number	1124789
Registered office address	PO Box 365 Alton GU34 9LW
Trustees	The trustees who served during the year and up to the date of this report were as follows: James Acott Richard Hagger Claire Mansi David Schudel appointed 27 January 2025
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

The Trustees present their report together with the financial statements for the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with accounting policies set out on pages 10 and 11 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 – the Financial Reporting Standard applicable within the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Constitution, objectives and policies

International Association of Arson Investigators, United Kingdom operates as the UK Association of Fire Investigators (UK-AFI).

In accordance with our Constitution which is publicly available on the associations' website the objectives are:

The preservation of life and property and prevention of crime for the public benefit in particular by:

- a) Developing and maintaining good practice in the investigation of fire and arson by ensuring the highest professional standards of competence; and
- b) Developing technical knowledge in fire and arson investigation techniques and procedures and making knowledge available to professionals, service providers and the public.

The association's objectives are achieved by organising tested training events, the promotion of professional qualification, professional membership and recognition for third party training events through a CPD Accredited Activity programme.

Several policies have been compiled with which include standard operating procedures (SOPS) for the membership sub-committee and data protection guidance for the board.

Structure, governance and management

The trustees named on page 1 have served in the year.

As referenced in our constitution:

The UK-AFI management structure includes:

The Executive Team: The executive team of the Association shall be comprised of; President, 1st Vice-President, 2nd Vice President and the immediate past-President.

The Board of Directors: The board shall consist of the Executive Team, the Director of Administration and seven Directors. Past-Presidents will be ex-officio members of the Board.

Board of Directors positions will hold office for a three-year period and cannot hold more than two terms of office; they are elected by the membership in line with governance and the association's constitution. The roles within the Executive team are also directly elected by the membership, voting takes place each year to elect a new 2nd Vice President in line with governance and the associations constitution. Roles within the Executive Team are successional, with the 2nd Vice President progressing to 1st Vice President, President and Immediate Past-President, during each AGM within the proceeding four-year period.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, 'Charities and Public Benefit'. The board are mindful of this guidance in setting the objectives for the association.

Development, activities and achievements and future developments.

The UK-AFI holds two training conferences every year. We continue to produce two printed journals every year, and issue regular electronic newsletters to subscribed members to provide information and knowledge between conferences.

The UK-AFI was approved by the Commissioners for HM Revenue and Customs for inclusion within the HMRC list of Approved Professional Organisations and Leaned Societies under Section 344 of the Income Tax (Earnings and Pensions) Act 2003 with effect from 6 April 2023.

Membership

As of April 2025, the UK-AFI has an active membership with 600 members across both public and private sectors. Membership is predominantly UK based but with several members from across Europe, America and Australasia.

Events and Activities

The Summer Training Conference (STC) in July 2024 was held in Nottingham, with over 100 delegates from the UK and Europe, participating in interactive workshop training sessions covering topics including Fire Scene Photography, Photo-ionisation Detectors, Animal Forensics, Acoustic Soot Agglomeration on Smoke Alarm sounders and Evidence Recovery.

The Annual Training Conference (ATC) in January 2025 was held in Liverpool, with 170 delegates participating in two days of presentation lectures with speakers from across the UK and Europe.

Several members from UK-AFI attended the International Association of Arson Investigation (IAAI), International Training Conference (ITC) in Las Vegas, Nevada, US in April 2024 attending training sessions and networking with over 900 fire investigation delegates from across the world. Two UK-AFI members received financial assistance from the UK-AFI to attend this training event (further details listed below). UK-AFI President Hancock and Past Presidents Acott and Wilson (ITC attendance approved and deferred from previous financial years) attended actively representing the UK-AFI in IAAI Committee meets, covering Chapters Officers, IAAI Certifications, IAAI Membership and International 'Offshore' Chapters. This led to the dissemination of information for the benefit of the UK-AFI and its members.

The UK-AFI continues to work with the international fire investigation community for the benefit of our members, during this financial year UK-AFI 2nd Vice President C.Mansi has also held elected positions within the IAAI Board of Directors and European Association of Fire Investigators (E-AFI).

Future events

The UK-AFI is working on continuing our training programme, with the Summer Training Conference in Southampton in June 2025, and our 2-day Annual Training Conference in January 2026 will be heading to York. Planning is underway for sourcing suitable venues for Summer Training Conference 2026 and the 2027 Annual Training Conference.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

Bursaries and grants

The UK-AFI has developed the following bursaries and grants for the purposes of conducting research and the development of academic and professional development programs for UK-AFI members.

Research bursary

The Research and Academic Development Grant Program was developed to provide UK-AFI members with financial assistance, up to a maximum value of £2,000 per annum, in support of research and study of fire investigation related work or projects.

The UK-AFI Research and Academic Development Grant Program is designed to support the development of UK-AFI members by providing financial support to professionals for the purpose of encouraging testing and research in subject areas germane to the field of fire investigation. For further details on eligibility requirements are available on our website.

No applications for this bursary were received during this financial year.

UK-AFI Members – Certified Fire Investigator (IAAI-CFI®)/ Fire Investigation Technician (IAAI-FIT®) Support Scheme

The IAAI-CFI/FIT Support Scheme is designed to support the development of UK-AFI members by providing financial support to professionals who are members of the UK-AFI and IAAI for the purpose of increasing their knowledge and understanding of Fire Investigation.

The UK-AFI Members IAAI-CFI/FIT Support Scheme is also aimed at promoting the credibility and value of Internationally recognised professional certification and programs here in the United Kingdom. For further details on eligibility requirements are available on our website.

One UK-AFI Member applied for this bursary during this financial year and received funding totalling £165 following achievement of the IAAI – Certified Fire Investigator certification.

UK-AFI International Training Conference (ITC) Attendance Grant

The UK-AFI aims to provide one member per year with financial assistance, covering the conference and hotel fee of the IAAI International Training Conference (ITC), to support the training of our members beyond that supplied within the UK. The UK-AFI ITC attendance grant is not designed to cover all of the costs of attendance, but rather to offset specific costs, which would afford applicants a greater opportunity to attending the ITC. This grant supports the training and development of its members to increase their professional knowledge. For further details on eligibility requirements are available on our website. The annual cost of this Grant is approximately £1,200.

In January 2025 – one applicant was randomly drawn from eligible applications and was awarded the ITC Attendance Grant, to attend the IAAI 76th ITC Conference, in Atlantic City, New Jersey in April 2025. Due to work commitments the Grant Winner formerly requested to defer their grant for one year, this was approved by the UK-AFI Board.

Both the 2023 & 2024 ITC Attendance Grant winners, attended the IAAI 75th ITC Conference, in Las Vegas, Nevada in April 2024 where they represented the UK-AFI and their organisations. The total funding awarded under this grant was £1,934.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

Financial review

The Charity with the support of its donors, staff and volunteers generated incoming resources from charitable activities of £99,456. Income from other trading activities including event sponsorship and merchandise sales was £3,725. Total income was £103,462. Total resources expended were £89,903.

Due to changes in the Financial year end, the current year figures represent a 12-month period whereas the previous financial period which a 15 -month period. The drop in income and expenditure in the year compared to the prior period reflects the fact that due to being a longer period, the prior period included the income and associated costs for 3 conferences, compared to only 2 in the current year.

Reserves policy

The Association is a small charity with a stable pattern of receipts and payments. In normal circumstances, it is considered that the Association has no reason to hold reserves in large amounts. New capital or revenue projects are only approved and supported financially by the Association, when revenue is already in place within its funds where pledged support has been received in writing. The Association funds will not be allowed to enter into deficit.

The total funds of the charity as at the year end date were £103,714 of which £93,056 were unrestricted general funds and £10,658 were designated funds.

Unrestricted free reserves (general funds) held at 31 March 2025 were £93,056, which represents around 12 months' expenditure. The trustees consider this to be an appropriate level of reserves for the moment, and are in the process of developing a more detailed reserves policy.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. The recording of risks has been established, the information is incorporated into the recorded minutes of the Executive and Board meetings, the information is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 26 January 2026 and signed on their behalf by



Richard Hagger - Trustee

Independent examiner's report

To the trustees of

International Association of Arson Investigators United Kingdom

I report to the trustees on my examination of the accounts of International Association of Arson Investigators United Kingdom (the charity) for the period ended 31 March 2025, which are set out on pages 8 to 16.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dougal Howard

Date: 26 January 2026

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

International Association of Arson Investigators United Kingdom

Statement of financial activities

For the period ended 31 March 2025

		12 months to 2025 Total £	15 months to 2024 Total £
	Note		
Income from:			
Charitable activities	2	99,456	148,918
Other trading activities	3	3,725	11,813
Investments		281	377
Total income		103,462	161,108
Expenditure on:			
Charitable activities		89,903	165,652
Total expenditure	4	89,903	165,652
Net income / (expenditure) and net movement in funds	5	13,559	(4,544)
Reconciliation of funds:			
Total funds brought forward		90,155	94,699
Total funds carried forward		103,714	90,155

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts. All income and expenditure for the current and prior period relate to unrestricted funds.

International Association of Arson Investigators United Kingdom

Balance sheet

As at 31 March 2025

			12 months to 31 Mar 2025 £	15 months to 31 Mar 2024 £
	Note		£	£
Current assets				
Stock	8	2,794		-
Debtors	9	21,858		9,349
Cash at bank and in hand		<u>93,963</u>		<u>82,542</u>
		118,615		91,891
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>(14,901)</u>		<u>(1,736)</u>
Net current assets			<u>103,714</u>	<u>90,155</u>
Net assets	12		<u><u>103,714</u></u>	<u><u>90,155</u></u>
Funds	13			
Unrestricted funds				
Designated funds			10,658	10,377
General funds			<u>93,056</u>	<u>79,778</u>
Total charity funds			<u><u>103,714</u></u>	<u><u>90,155</u></u>

Approved by the trustees on 26 January 2026 and signed on their behalf by



Richard Hagger - Trustee

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

International Association of Arson Investigators United Kingdom is an unincorporated charity registered in England and Wales. The registered office address is PO Box 365, Alton, GU34 9LW.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

International Association of Arson Investigators United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted general funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, on the basis that the charity does not undertake direct fundraising activity.

h) 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.

i) 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.

j) Creditors

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

2. Income from charitable activities

	12 months to 2025 Total £	15 months to 2024 Total £
Membership income	28,913	44,988
Training and conferences	69,343	100,257
Other income	1,200	3,673
Total income from charitable activities	<u>99,456</u>	<u>148,918</u>

3. Income from other trading activities

	12 months to 2025 Total £	15 months to 2024 Total £
Sponsorship	2,925	10,869
Merchandise sales	800	944
Total income from other trading activities	<u>3,725</u>	<u>11,813</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

4. Total expenditure

	Charitable activities £	Support and governance costs £	12 months to 2025 total £
Administration	-	2,605	2,605
Bank charges	-	1,145	1,145
Computer costs	6,815	3,522	10,337
Accountancy	-	2,100	2,100
Publications and conferences	65,382	-	65,382
Travel and accommodation	-	4,999	4,999
Training	165	-	165
Professional fees	-	3,170	3,170
Sub-total	72,362	17,541	89,903
Allocation of support and governance costs	17,541	(17,541)	-
Total expenditure	89,903	-	89,903

Total governance costs were £1,800 (2024: £1,680).

Prior period comparative

	Charitable activities £	Support and governance costs £	15 months to 2024 total £
Administration	-	7,493	7,493
Bank charges	-	1,157	1,157
Computer costs	7,757	3,834	11,591
Accountancy	-	2,149	2,149
Publications and conferences	109,234	-	109,234
Travel and accommodation	-	11,081	11,081
Training	16,811	-	16,811
Professional fees	-	6,136	6,136
Sub-total	133,802	31,850	165,652
Allocation of support and governance costs	31,850	(31,850)	-
Total expenditure	165,652	-	165,652

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

5. Net movement in funds

This is stated after charging:

	12 months to 2025 £	15 months to 2024 £
Trustees' remuneration (note 14)	1,357	Nil
Trustees' reimbursed expenses	3,331	13,035
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	<u>1,800</u>	<u>1,400</u>

Trustees' reimbursed expenses relate to travel expenses for trustees to travel to board meetings and conferences. In the prior year the expenses also included an amount of £7,955 for 3 trustees to attend an international conference on behalf of UK-AFI. There was no similar expenditure in 2025.

6. Staff costs and numbers

The charity has no employed staff.

The key management personnel of the charity comprise the trustees, who are not remunerated for their role, one trustee received remuneration for specific services provided (note 14).

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Stock

	2025 £	2024 £
Merchandise	<u>2,794</u>	<u>-</u>

9. Debtors

	31 Mar 2025 £	31 Mar 2024 £
Trade debtors	10,330	9,349
Prepayments	<u>11,528</u>	<u>-</u>
	<u>21,858</u>	<u>9,349</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

10. Creditors: amounts falling due within 1 year

	31 Mar 2025 £	31 Mar 2024 £
Trade creditors	12,360	56
Accruals	<u>2,541</u>	<u>1,680</u>
	<u>14,901</u>	<u>1,736</u>

11. Deferred income

	31 Mar 2025 £	31 Mar 2024 £
At 1 April 2024	-	42,815
Deferred during the year	-	-
Released during the year	<u>-</u>	<u>(42,815)</u>
At 31 March 2025	<u>-</u>	<u>-</u>

Deferred income in the prior year relates to Annual Training Conference income received in advance.

12. Analysis of net assets between funds

	Designated funds £	General funds £	Total funds £
Current assets	10,658	107,957	118,615
Current liabilities	<u>-</u>	<u>(14,901)</u>	<u>(14,901)</u>
Net assets at 31 March 2025	<u>10,658</u>	<u>93,056</u>	<u>103,714</u>

Prior period comparative

	Designated funds £	General funds £	Total funds £
Current assets	10,377	81,514	91,891
Current liabilities	<u>-</u>	<u>(1,736)</u>	<u>(1,736)</u>
Net assets at 31 March 2024	<u>10,377</u>	<u>79,778</u>	<u>90,155</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

13. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted funds				
<i>Designated funds:</i>				
Bursary fund	10,377	281	-	10,658
<i>Total designated funds</i>	10,377	281	-	10,658
General funds	79,778	103,181	(89,903)	93,056
Total unrestricted funds	90,155	103,462	(89,903)	103,714
Total funds	90,155	103,462	(89,903)	103,714

Purposes of designated funds

Bursary fund This is funding for the Research Bursary Grant. There were no applications received for this bursary during the financial period.

Prior period comparative

	At 1 January 2023 £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted funds				
<i>Designated funds:</i>				
Bursary fund	10,000	377	-	10,377
<i>Total designated funds</i>	10,000	377	-	10,377
General funds	84,699	160,731	(165,652)	79,778
Total unrestricted funds	94,699	161,108	(165,652)	90,155
Total funds	94,699	161,108	(165,652)	90,155

14. Related party transactions

During the year, one trustee, James Acott, invoiced the charity a total of £1,357 (2024: £nil) for administration services provided. These payments are permitted within the charity's Memorandum and Association.

Accounts

**International Association of Arson
Investigators United Kingdom
Report and Unaudited Financial
Statements
31 March 2024**

International Association of Arson Investigators United Kingdom

Reference and administrative details

For the period ended 31 March 2024

Charity number	1124789										
Registered office address	PO Box 1318 Lincoln LN1 2WZ										
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>James Acott</td><td></td></tr><tr><td>Richard Hagger</td><td>appointed 29 January 2024</td></tr><tr><td>David Schudel</td><td>appointed 29 January 2024</td></tr><tr><td>Christopher Ward</td><td>resigned 29 January 2024</td></tr><tr><td>Emma Wilson</td><td>resigned 29 January 2024</td></tr></table>	James Acott		Richard Hagger	appointed 29 January 2024	David Schudel	appointed 29 January 2024	Christopher Ward	resigned 29 January 2024	Emma Wilson	resigned 29 January 2024
James Acott											
Richard Hagger	appointed 29 January 2024										
David Schudel	appointed 29 January 2024										
Christopher Ward	resigned 29 January 2024										
Emma Wilson	resigned 29 January 2024										
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG										
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD										

International Association of Arson Investigators United Kingdom

Report of the trustees

For the period ended 31 March 2024

The trustees present their report together with the financial statements for the charity for the period ended 31 March 2024. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

During the period the elected Board of Directors agreed to changing the association's financial year end, from end of December to end of March. Under the previous financial year end, income and expenditure for each Annual Training Conference was split between two years.

Constitution, objectives and policies

International Association of Arson Investigators United Kingdom operates as the UK Association of Fire Investigators (UK-AFI).

In accordance with our Constitution, which is publicly available on the Association's website, the objectives are:

The preservation of life and property and prevention of crime for the public benefit in particular by:

- a) Developing and maintaining good practice in the investigation of fire and arson by ensuring the highest professional standards of competence; and
- b) Developing technical knowledge in fire and arson investigation techniques and procedures and making knowledge available to professionals, service providers and the public.

The Association's objectives are achieved by organising tested training events, the promotion of professional qualification, professional membership and recognition for third party training events through a CPD Accredited Activity program.

Several policies have been complied with which include standard operating procedures (SOPS) for the membership sub-committee and data protection guidance for the board.

Structure, governance and management

The trustees named on page 1 have served during the period.

The UK-AFI management structure includes:

The Executive Team: The Executive Team of the Association shall be comprised of; President, 1st Vice-President, 2nd Vice-President and the immediate Past-President.

The Board of Directors: The board shall consist of the Executive Team, the Director of Administration and seven Directors. Past-Presidents will be ex-officio members of the Board.

Board of Director positions will hold office for a three-year period and cannot hold more than two terms of office; they are elected by the membership in line with governance and the Association's constitution. The roles within the Executive Team are also directly elected by the membership, voting takes place each year to elect a new 2nd Vice-President in line with governance and the Association's Constitution. Roles within the Executive Team are successional, with the 2nd Vice-President progressing to 1st Vice-President, President and Immediate Past-President, during each AGM within the preceeding four year period.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the period ended 31 March 2024

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, 'Charities and Public Benefit'. The board are mindful of this guidance in setting the objectives for the association.

Activities, achievements and performance

The UK-AFI holds two training conferences every year. We continue to produce two printed journals every year, and issue regular electronic newsletters to subscribed members to provide information and knowledge between conferences.

The UK-AFI was approved by the Commissioners for HM Revenue and Customs for inclusion within the HMRC list of Approved Professional Organisations and Learned Societies under Section 344 of the Income Tax (Earnings and Pensions) Act 2003 with effect from 6 April 2023.

Events

The Annual Training Conference (ATC) in January 2023 saw one of our largest gatherings in Heathrow/Windsor, with 170 delegates participating in two days of presentation lectures with speakers from across the UK, Europe and US.

January 2023 also saw us welcome the board and executive members from the International Association of Arson Investigators (IAAI) who joined us for our ATC.

The Summer Training Conference (STC) in July 2023 was held in Edinburgh, with over 70 delegates from the UK and Europe.

During 2023 the UK-AFI delivered two IAAI Evidence Collect Technician (ECT) practicums, which saw UK-AFI members challenge and pass this professional program that allows them to demonstrate that they possess the fundamental knowledge and ability to perform specific evidence collection tasks related to fire scene investigation as recognised by an independent body.

The ATC in January 2024 was held in The Vale Glamorgan, South Wales with 150 delegates participating in two days of presentation lectures with speakers from across the UK, Europe and US. This conference marked the 21st Anniversary of the Association, and showed the benefit and progress that had delivered meeting the Association's objectives since its founding in 2003.

During February 2024, we organised a 3-day workshop event, delivered by a world renowned fire scientist, fire investigator and author of fire investigation literature. This workshop covered the Scientific Protocols for Fire Investigation.

Future events

The UK-AFI is working on continuing our training program, we will be introducing an interactive workshop training event for the Summer Training Conference in Nottingham in July 2024, and our 2-day Annual Training Conference in January 2025 will be heading to Liverpool. Planning is underway for sourcing suitable venues for Summer Training Conference 2025 and the 2026 Annual Training Conference.

Bursaries and grants

The UK-AFI has developed the following bursaries and grants for the purposes of conducting research and the development of academic and professional development programs for UK-AFI members.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the period ended 31 March 2024

Research bursary

The Research and Academic Development Grant Program was developed to provide UK-AFI members with financial assistance, up to a maximum value of £2,000 per annum, in support of research and study of fire investigation related work or projects.

The UK-AFI Research and Academic Development Grant Program is designed to support the development of UK-AFI members by providing financial support to professionals for the purpose of encouraging testing and research in subject areas germane to the field of fire investigation. Further details on eligibility requirements are available on our website.

No applications for this bursary were received during this financial period.

UK-AFI Members – Certified Fire Investigator (IAAI-CFI®)/ Fire Investigation Technician (IAAI-FIT®) Support Scheme

The IAAI-CFI/FIT Support Scheme is designed to support the development of UK-AFI members by providing financial support to professionals who are members of the UK-AFI and IAAI for the purpose of increasing their knowledge and understanding of fire investigation.

The UK-AFI Members IAAI-CFI/FIT Support Scheme is also aimed at promoting the credibility and value of Internationally recognised professional certification and programs here in the United Kingdom. For further details on eligibility requirements are available on our website.

No applications for this bursary were received during this financial period.

UK-AFI International Training Conference (ITC) Attendance Grant

The UK-AFI aims to provide one member per year with financial assistance, covering the conference and hotel fee of the IAAI International Training Conference (ITC), to support the training of our members beyond that supplied within the UK. The UK-AFI ITC attendance grant is not designed to cover all of the costs of attendance, but rather to offset specific costs, which would afford applicants a greater opportunity to attending the ITC. This grant supports the training and development of its members to increase their professional knowledge. For further details on eligibility requirements are available on our website.

In January 2023 – one applicant was randomly drawn from eligible applications and was awarded the ITC Attendance Grant, to attend the IAAI 74th ITC Conference, in Cherokee, North Carolina. Due to work commitments the grant winner formerly requested to defer their grant for one year, this was approved by the UK-AFI Board.

In January 2024 - one applicant was randomly drawn from eligible applications and was awarded the ITC Attendance Grant, to attend the IAAI 75th ITC Conference, in Las Vegas, Nevada.

Both the 2023 and 2024 ITC Attendance Grant winners attended the IAAI ITC in April 2024, where they represented the UK-AFI and their organisations. The annual cost of this grant is approximately £1,200.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the period ended 31 March 2024

Financial review

The charity, with the support of its donors, staff and volunteers, generated incoming resources in relation to charitable activities of £148,918 (which includes £42,815 deferred from year ending December 2022). Income from other trading activities, including event sponsorship and merchandise sales, was £11,813. Total income for the period was £161,108. Total resources expended were £165,652 (which includes £9,188 deferred from year ending December 2022).

Due to changes in the financial year end, the current financial statement represents a 15 month period compared to the previous financial year which was a 12 month period.

The increase in income and expenditure compared to the previous financial year marks the return to our complete full training 'in-person' training schedule following interruptions and national restrictions due to the outbreak of the Coronavirus.

Expenditure also includes funding that had been allocated but deferred from previous financial years, again impacted by restrictions due to the outbreak of the Coronavirus.

Reserves policy

The Association is a small charity with a stable pattern of receipts and payments. In normal circumstances, it is considered that the Association has no reason to hold reserves in large amounts. New capital or revenue projects are only approved and supported financially by the Association, when revenue is already in place within its funds where pledged support has been received in writing. The Association funds will not be allowed to be in deficit.

Unrestricted free reserves (general funds) held at 31 March 2024 were £79,778, which represents around 6 months' expenditure. The trustees consider this to be an appropriate level of reserves for the moment, and are in the process of developing a more detailed reserves policy.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. The recoding of risks has been established, the information is incorporated into the recorded minutes of the Executive and Board meetings and the information is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

International Association of Arson Investigators United Kingdom

Report of the trustees

For the period ended 31 March 2024

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the period and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 January 2025 and signed on their behalf by

James Acott

James Acott - Trustee

Independent examiner's report

To the trustees of

International Association of Arson Investigators United Kingdom

I report to the trustees on my examination of the accounts of International Association of Arson Investigators United Kingdom (the charity) for the period ended 31 March 2024, which are set out on pages 8 to 18.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dougal Howard

Date: 24 January 2025

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

International Association of Arson Investigators United Kingdom

Statement of financial activities

For the period ended 31 March 2024

		15 months to 2024 Total £	Restated 12 months to 2022 Total £
	Note		
Income from:			
Charitable activities	2	148,918	41,379
Other trading activities	3	11,813	-
Investments		377	-
Total income		161,108	41,379
Expenditure on:			
Charitable activities		165,652	39,566
Total expenditure	4	165,652	39,566
Net income / (expenditure) and net movement in funds	5	(4,544)	1,813
Reconciliation of funds:			
Total funds brought forward		94,699	92,886
Total funds carried forward		90,155	94,699

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts. All income and expenditure for the current and prior period relate to unrestricted funds.

Prior period income and expenditure has been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current period.

Prior period income and expenditure has also been restated to allow for a prior period adjustment, as set out in note 14 to the accounts.

International Association of Arson Investigators United Kingdom

Balance sheet

As at 31 March 2024

	Note	£	31 Mar 2024 £	Restated 31 Dec 2022 £
Current assets				
Debtors	8	9,349		21,611
Cash at bank and in hand		<u>82,542</u>		<u>116,983</u>
		91,891		138,594
Liabilities				
Creditors: amounts falling due within 1 year	9	<u>1,736</u>		<u>43,895</u>
Net current assets			<u>90,155</u>	<u>94,699</u>
Net assets	11		<u>90,155</u>	<u>94,699</u>
Funds	12			
Unrestricted funds				
Designated funds			10,377	10,000
General funds			<u>79,778</u>	<u>84,699</u>
Total charity funds			<u>90,155</u>	<u>94,699</u>

Approved by the trustees on 24 January 2025 and signed on their behalf by

James Acott

James Acott - Trustee

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

1. Accounting policies

a) General information and basis of preparation

International Association of Arson Investigators United Kingdom is an unincorporated charity registered in England and Wales. The registered office address is PO Box 1318, Lincoln, LN1 2WZ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

International Association of Arson Investigators United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted general funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, on the basis that the charity does not undertake direct fundraising activity.

h) 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.

i) 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.

j) Creditors

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

2. Income from charitable activities	15 months to 2024 Total £	Restated 12 months to 2022 Total £
Membership income	44,988	23,743
Training and conferences	100,257	16,158
Other income	3,673	1,478
Total income from charitable activities	148,918	41,379

3. Income from other trading activities	15 months to 2024 Total £	Restated 12 months to 2022 Total £
Sponsorship	10,869	-
Merchandise sales	944	-
Total income from other trading activities	11,813	-

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

4. Total expenditure

	Charitable activities £	Support and governance costs £	15 months to 2024 total £
Administration	-	7,493	7,493
Bank charges	-	1,157	1,157
Computer costs	7,757	3,834	11,591
Accountancy	-	2,149	2,149
Publications and conferences	109,234	-	109,234
Travel and accommodation	-	11,081	11,081
Training	16,811	-	16,811
Professional fees	-	6,136	6,136
Sub-total	133,802	31,850	165,652
Allocation of support and governance costs	31,850	(31,850)	-
Total expenditure	165,652	-	165,652

Total governance costs were £1,680 (2023: £1,080).

Prior period comparative (restated)

	Charitable activities £	Support and governance costs £	12 months to 2022 total £
Administration	-	1,907	1,907
Bank charges	-	177	177
Computer costs	-	5,108	5,108
Accountancy	-	2,249	2,249
Publications and conferences	24,205	-	24,205
Travel and accommodation	-	-	-
Training	3,700	-	3,700
Professional fees	-	2,220	2,220
Sub-total	27,905	11,661	39,566
Allocation of support and governance costs	11,661	(11,661)	-
Total expenditure	39,566	-	39,566

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

5. Net movement in funds

This is stated after charging:

	15 months to 2024 £	12 months to 2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	13,035	2,333
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	<u>1,400</u>	<u>900</u>

Trustees' reimbursed expenses relate to travel expenses for trustees to travel to board meetings and conferences. It also includes an amount of £7,955 for 3 trustees to attend an international conference on behalf of UK-AFI. There was no similar expenditure in 2022.

6. Staff costs and numbers

The charity has no employed staff.

The key management personnel of the charity comprise the trustees, who are not remunerated for their role.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Debtors

	31 Mar 2024 £	Restated 31 Dec 2022 £
Trade debtors	9,349	12,423
Prepayments	<u>-</u>	<u>9,188</u>
	<u>9,349</u>	<u>21,611</u>

9. Creditors: amounts falling due within 1 year

	31 Mar 2024 £	Restated 31 Dec 2022 £
Trade creditors	56	-
Deferred income	-	42,815
Accruals	<u>1,680</u>	<u>1,080</u>
	<u>1,736</u>	<u>43,895</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

10. Deferred income	31 Mar 2024 £	Restated 31 Dec 2022 £
At 1 January 2023	42,815	-
Deferred during the year	-	42,815
Released during the year	(42,815)	-
At 31 March 2024	-	42,815

Deferred income relates to Annual Training Conference income received in advance.

11. Analysis of net assets between funds

	Designated funds £	General funds £	Total funds £
Current assets	10,377	81,514	91,891
Current liabilities	-	(1,736)	(1,736)
Net assets at 31 March 2024	10,377	79,778	90,155
Prior period comparative (restated)			
	Designated funds £	General funds £	Total funds £
Current assets	10,000	128,594	138,594
Current liabilities	-	(43,895)	(43,895)
Net assets at 31 December 2022	10,000	84,699	94,699

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

12. Movements in funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted funds				
<i>Designated funds:</i>				
Bursary fund	10,000	377	-	10,377
<i>Total designated funds</i>	10,000	377	-	10,377
General funds	84,699	160,731	(165,652)	79,778
Total unrestricted funds	94,699	161,108	(165,652)	90,155
Total funds	94,699	161,108	(165,652)	90,155

Purposes of designated funds

Bursary fund This is funding for the Research Bursary Grant. There were no applications received for this bursary during the financial period.

**Prior period comparative
(restated)**

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Unrestricted funds				
<i>Designated funds:</i>				
Bursary fund	10,000	-	-	10,000
<i>Total designated funds</i>	10,000	-	-	10,000
General funds	82,886	41,379	(39,566)	84,699
Total unrestricted funds	92,886	41,379	(39,566)	94,699
Total funds	92,886	41,379	(39,566)	94,699

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

13. Related party transactions

There were no related party transactions in the current or prior period.

14. Prior period restatements

The 2022 prior period figures have been restated to defer income and expenditure in relation to the January 2023 conference, and recognise it in the correct period.

Income

		2022 £
As originally stated	84,194	
Conference and sponsorship income deferred to 2023	<u>(42,815)</u>	
As restated		<u><u>41,379</u></u>

Creditors

		2022 £
As originally stated	1,080	
Deferred income as at 31 Dec 2022	<u>42,815</u>	
As restated		<u><u>43,895</u></u>

Expenditure

		2022 £
As originally stated	48,754	
Conference and merchandise expenditure deferred to 2023	<u>(9,188)</u>	
As restated		<u><u>39,566</u></u>

Debtors

		2022 £
As originally stated	12,423	
Prepayments as at 31 Dec 2022	<u>9,188</u>	
As restated		<u><u>21,611</u></u>

Funds

		2022 £
As originally stated	128,326	
Net adjustments to the prior period	<u>(33,627)</u>	
As restated		<u><u>94,699</u></u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the period ended 31 March 2024

15. Reporting period

The current reporting period is for 15 months. This is due to the year end being changed from 31 December to 31 March. Therefore, the comparative amounts presented in the accounts (including the related notes) are not entirely comparable. The trustees are not prohibited by the charity's constitution from changing the reporting period.

Accounts

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2022

Charity No. 1124789

FAWCETT & CO (ACCOUNTANTS) LIMITED
BRUNSWICK HOUSE
86/88 CARHOLME ROAD
LINCOLN
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2022

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INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM
YEAR ENDED 31st DECEMBER 2022

Legal and Administrative Information

Trustees:

Leigh Richards (resigned 2nd September 2022)
Emma Wilson
James Acott
Christopher Ward

Director of Administration:
Paola Ponticelli (appointed January 2022)

Charity Number: 1124789

Charity's Principal Address:

Prometheus Forensic Services
Unit 8
Bulrushes Business Park
East Grinstead
RH19 4LZ

Bankers:

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Independent Examiners:

Fawcett & Co (Accountants) Limited
Brunswick House
86/88 Carholme Road
Lincoln
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022

The Trustees present their report together with the financial statements for the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 – the Financial Reporting Standard applicable within the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Constitution, objects and policies

The International Association of Arson Investigators United Kingdom operates as the UK Association of Fire Investigators (UK-AFI).

In accordance with our Constitution which is publicly available on the associations' website, the objectives are:

The preservation of life and property and prevention of crime for the public benefit in particular by:

- a) Developing and maintaining good practice in the investigation of fire and arson by ensuring the highest professional standard of competence,
- b) Developing technical knowledge in fire and arson investigation techniques and procedures and making that knowledge available to professionals, service providers and the public.

The association's objectives are achieved by organising tested training events, the promotion of professional qualification, professional membership and the maintenance of an historic product recall database (which is available to the general public).

Several policies have been complied with which include a standard operating procedure (SOP) for the membership sub-committee and data protection guidance for the board.

Trustees

The Trustees named on page 3 have served in the year.

Developments, activities and achievements and future developments

The UK-AFI holds two training events every year. In 2022 the AGM was held online in January but the annual training conference (ATC) was postponed to May due to COVID. The second, the summer training conference (STC) was held online in September.

We continue to produce two journals every year to provide information and knowledge between the conferences.

Future developments include the promotion of the professional qualifications (Certified Fire Investigator etc), maintenance of members CPD via the member portal on the website, at least monthly emails to the membership to ensure good and timely communication with the members, use of social media to raise the profile of the association and communicate with members.

Events/Activities

AGM in January 2022 was held online. Annual training conference in May 2022 was held in Newcastle and was attended by approximately 110 delegates from the UK, USA and Europe.

The summer Training conference in September 2022 was held online with approximately 111 delegates.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022 (ctd)

Financial Review

The Charity with the support of its donors, staff and volunteers generated incoming resources of £84194. Total resources expended were £48754. This has resulted in a net surplus which has been added to reserves brought forward.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. The recoding of risks has been established, the information is incorporated into the recorded minutes of the Executive and Board meetings, the information is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Reserves Policy

The Association is a small charity with a stable pattern of receipts and payments. In normal circumstances, it is considered that the Association has no reason to hold reserves in large amounts. New capital or revenue projects are only approved and supported financially by the Association, when revenue is already in place within its funds where pledged support has been received in writing. The Association funds will not be allowed to be into deficit.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022 (ctd)

Responsibilities of the Trustees

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and if its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Trustees should follow the best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable U.K accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Charity Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Trustees on /2023 and signed on their behalf.

James Acott
James Acott (Oct 31, 2023 14:57 GMT)

James Acott

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

We report on the accounts of the International Association of Arson Investigators United Kingdom for the year ended 31st December 2022 which are set out on pages 10 to 13.

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 for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 on page 9.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

Independent examiner's statement

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

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

Fawcett & Co
Fawcett & Co (Oct 31, 2023 09:30 GMT)

Fawcett & Co (Accountants) Limited
Brunswick House
86/88 Carholme Road
Lincoln
LN1 1SP

Dated: / /2023

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2022

Income	Notes	General Fund	2022	2021
Membership and Conferences		78037	78037	49902
Sponsorship		-	-	1500
Other		<u>6157</u>	<u>6157</u>	<u>816</u>
		<u>84194</u>	<u>84194</u>	<u>52218</u>
Expenditure				
Activities	4.	<u>48754</u>	<u>48754</u>	<u>17742</u>
		<u>48754</u>	<u>48754</u>	<u>17742</u>
<u>NET INCOME/(EXPENDITURE)</u>		35440	35440	34476
Total funds brought forward on 1 st January 2022		<u>92886</u>	<u>92886</u>	<u>58410</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>128326</u>	<u>128326</u>	<u>92886</u>

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

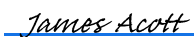
BALANCE SHEET AS AT 31st DECEMBER 2022

	Notes	2022	2021
Debtors		12423	13312
Cash at bank in Hand	6.	116983	80329
Creditors: Amount falling due within one year	7.	(1080)	(755)
Net Assets		<u>128326</u>	<u>92886</u>
Unrestricted General Funds		<u>128326</u>	<u>92886</u>

Approved by the Trustees on and signed
on their behalf


Emma Wilson (Oct 31, 2023 15:46 GMT)

Emma Wilson- TRUSTEE


James Acott (Oct 31, 2023 14:57 GMT)

James Acott

Date: / /2023

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

Notes to the Accounts for the year ended 31st December 2022

1. BASIS OF PREPARATION

1.1 Basis of Accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- 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 U.K and Republic of Ireland (FRS 102) and Charities Act 2011.

2. FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are Unrestricted funds which the Trustees have decided at their discretion to set aside for specific purposes.

3. ACCOUNTING POLICIES

Income

3.1 Income Recognition

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources; and
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.
- Payments for deposit for Annual Training Conference are included in training costs in the year they are made.

3.2 Sponsorship

Sponsorship is only included in the SOFA when the charity has unconditional entitlement to the resources.

EXPENDITURE

3.3 Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

4. EXPENDITURE

	General Funds	2022	2021
<u>Activities</u>			
Administration	9623	9623	11358
Bank Charges	668	668	527
Computer Costs	2996	2996	2535
Accountancy	1080	1080	755
Other Expenses	<u>34387</u>	<u>34387</u>	<u>2567</u>
	<u>48754</u>	<u>48754</u>	<u>17742</u>

5. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

An agreement existed between the charity and Paola Ponticelli for administration duties to be carried out by her.

During the year a total amount of £2220 (2021 £NIL) was paid to her.

The Trustees did not receive any remuneration in their roles as Trustees.

6. CASH AT BANK AND IN HAND

	2022	2021
Cast at Bank	<u>116983</u>	<u>80329</u>

**7. CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	<u>1080</u>	<u>755</u>
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International Association of Arson Investigators United Kingdom report and financial statements for the year ended 31 December 2022.

Final Audit Report

2023-10-31

Created:	2023-10-30
By:	Fawcett & Co (documents@fawcettandco.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAATwP2agiizJYA-lqCD5EI2TwCZDclRo74

"International Association of Arson Investigators United Kingdom report and financial statements for the year ended 31 December 2022." History

-  Document created by Fawcett & Co (documents@fawcettandco.co.uk)
2023-10-30 - 09:46:40 GMT
-  Fawcett & Co (documents@fawcettandco.co.uk) set a password to protect the signed document.
2023-10-30 - 09:46:40 GMT
-  Document emailed to chris@fawcettandco.co.uk for signature
2023-10-30 - 09:48:57 GMT
-  Email viewed by chris@fawcettandco.co.uk
2023-10-30 - 11:07:53 GMT
-  Email viewed by chris@fawcettandco.co.uk
2023-10-31 - 09:30:26 GMT
-  Signer chris@fawcettandco.co.uk entered name at signing as Fawcett & Co
2023-10-31 - 09:30:42 GMT
-  Document e-signed by Fawcett & Co (chris@fawcettandco.co.uk)
Signature Date: 2023-10-31 - 09:30:44 GMT - Time Source: server
-  Document emailed to james.acott@uk-afi.org for signature
2023-10-31 - 09:30:45 GMT

 Email viewed by james.acott@uk-afi.org

2023-10-31 - 14:56:53 GMT

 Signer james.acott@uk-afi.org entered name at signing as James Acott

2023-10-31 - 14:57:36 GMT

 Document e-signed by James Acott (james.acott@uk-afi.org)

Signature Date: 2023-10-31 - 14:57:38 GMT - Time Source: server

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2023-10-31 - 14:57:39 GMT

 Email viewed by emma.wilson@uk-afi.org

2023-10-31 - 15:45:15 GMT

 Signer emma.wilson@uk-afi.org entered name at signing as Emma Wilson

2023-10-31 - 15:46:01 GMT

 Document e-signed by Emma Wilson (emma.wilson@uk-afi.org)

Signature Date: 2023-10-31 - 15:46:03 GMT - Time Source: server

 Agreement completed.

2023-10-31 - 15:46:03 GMT

Accounts

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2021

Charity No. 1124789

FAWCETT & CO (ACCOUNTANTS) LIMITED
BRUNSWICK HOUSE
86/88 CARHOLME ROAD
LINCOLN
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2021

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INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM
YEAR ENDED 31st DECEMBER 2021

Legal and Administrative Information

Trustees:

Michael Flanagan (resigned 25th January 2021)
Leigh Richards (resigned 2nd September 2022)
Deon Webber (resigned 25th January 2021)
Emma Wilson (appointed 25th January 2021)
James Acott (appointed 25th January 2021)
Christopher Ward
Paola Ponticelli (appointed 2nd September 2022)

Director of Administration:

Louise Dodson (resigned September 2021)
Paola Ponticelli (appointed January 2022)

Charity Number: 1124789

Charity's Principal Address:

PO Box 1318
Fenton
Lincoln
LN1 2WZ

Bankers:

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Independent Examiners:

Fawcett & Co (Accountants) Limited
Brunswick House
86/88 Carholme Road
Lincoln
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

The Trustees present their report together with the financial statements for the charity for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 – the Financial Reporting Standard applicable within the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Constitution, objects and policies

The International Association of Arson Investigators United Kingdom operates as the UK Association of Fire Investigators (UK-AFI).

In accordance with our Constitution which is publicly available on the associations' website, the objectives are:

The preservation of life and property and prevention of crime for the public benefit in particular by:

- a) Developing and maintaining good practice in the investigation of fire and arson by ensuring the highest professional standard of competence,
- b) Developing technical knowledge in fire and arson investigation techniques and procedures and making that knowledge available to professionals, service providers and the public.

The association's objectives are achieved by organising tested training events, the promotion of professional qualification, professional membership and the maintenance of an historic product recall database (which is available to the general public).

Several policies have been complied with which include a standard operating procedure (SOP) for the membership sub-committee and data protection guidance for the board.

Trustees

The Trustees named on page 3 have served in the year. One of the Trustees resigned in 2022 and was replaced by a current member of the Executive Board.

Developments, activities and achievements and future developments

The UK-AFI holds two training events every year in 2021 they were both held online. One in January (the Annual Training Conference or ATC that incorporates the AGM) and one in July (the Summer Training Conference or STC). Several free webinars were produced during 2021.

We continue to produce two journals every year in line with the training conference wherever possible.

Future developments include the promotion of the professional qualifications (Certified Fire Investigator etc), maintenance of members CPD via the member portal on the website, at least monthly emails to the membership to ensure good and timely communication with the members.

Events/Activities

Annual Training Conference and AGM in January 2021 was held online and was attended by delegates from the UK, USA and Europe.

The Summer Training Conference in July 2021 was held online.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2021 (ctd)

Financial Review

The Charity with the support of it's donors, staff and volunteers generated incoming resources of £52218. Total resources expended were £17742. This has resulted in a net surplus which has been added to reserves brought forward.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. The recoding of risks has been established, the information is incorporated into the recorded minutes of the Executive and Board meetings, the information is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Reserves Policy

The Association is a small charity with a stable pattern of receipts and payments. In normal circumstances, it is considered that the Association has no reason to hold reserves in large amounts. New capital or revenue projects are only approved and supported financially by the Association, when revenue is already in place within its funds where pledged support has been received in writing. The Association funds will not be allowed to be into deficit.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2021 (ctd)

Responsibilities of the Trustees

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and if its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Trustees should follow the best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable U.K accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Charity Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Trustees on / /2022 and signed on their behalf.


Emma Wilson (Nov 4, 2022 14:08 GMT)

Emma Wilson

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

We report on the accounts of the International Association of Arson Investigators United Kingdom for the year ended 31st December 2021 which are set out on pages 10 to 13.

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 for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 on page 9.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

Independent examiner's statement

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

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

Fawcett & Co
Fawcett & Co (Nov 4, 2022 13:25 GMT)

Fawcett & Co (Accountants) Limited
Brunswick House
86/88 Carholme Road
Lincoln
LN1 1SP

Dated: / /2022

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021

Income	Notes	General Fund	2021	2020
Membership and				
Conferences		49902	49902	33607
Sponsorship		1500	1500	-
Other		<u>816</u>	<u>816</u>	<u>1015</u>
		<u>52218</u>	<u>52218</u>	<u>34622</u>
Expenditure				
Activities	4.	<u>17742</u>	<u>17742</u>	<u>54362</u>
		<u>17742</u>	<u>17742</u>	<u>54362</u>
<u>NET INCOME/(EXPENDITURE)</u>		34476	34476	(19740)
Total funds brought forward on 1 st January 2021		<u>58410</u>	<u>58410</u>	<u>78150</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>92886</u>	<u>92886</u>	<u>58410</u>

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

BALANCE SHEET AS AT 31st DECEMBER 2021

	NOTES	2021	2020
Debtors		13312	0
Cash at Bank in Hand	6.	80329	59096
Creditors: Amounts falling due within one year	7.	<u>(755)</u>	<u>(686)</u>
Net Assets		<u>92886</u>	<u>58410</u>
Unrestricted General Funds		<u>92886</u>	<u>58410</u>

Approved by the Trustees on and signed
on their behalf


Emma Wilson (Nov 4, 2022 14:08 GMT)

Emma Wilson – TRUSTEE


Paola Ponticelli (Nov 4, 2022 14:32 GMT)

Paola Ponticelli

Date: / /2022

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

Notes to the Accounts for the year ended 31st December 2021

1. BASIS OF PREPARATION

1.1 Basis of Accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- 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 U.K and Republic of Ireland (FRS 102) and Charities Act 2011.

2. FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are Unrestricted funds which the Trustees have decided at their discretion to set aside for specific purposes.

3. ACCOUNTING POLICIES

Income

3.1 Income Recognition

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources; and
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.
- Payments for deposit for Annual Training Conference are included in training costs in the year they are made.

3.2 Sponsorship

Sponsorship is only included in the SOFA when the charity has unconditional entitlement to the resources.

EXPENDITURE

3.3 Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

4. EXPENDITURE

	General Funds	2021	2020
<u>Activities</u>			
Training	-	-	24828
Administration	11358	11358	23637
Bank Charges	527	527	466
Computer Costs	2535	2535	2128
Accountancy	755	755	764
Other Expenses	<u>2567</u>	<u>2567</u>	<u>2539</u>
	<u>17742</u>	<u>17742</u>	<u>54362</u>

5. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

An agreement existed between the charity and Louise Dodson for administration duties to be carried out by her. During the year a total amount of £3087 (2020 £5747) was paid to her.

The Trustees did not receive any remuneration in their roles as Trustees.

6. CASH AT BANK AND IN HAND	2021	2020
Cast at Bank	<u>80329</u>	<u>59096</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>755</u>	<u>686</u>

International Association of Arson Investigators United Kingdom report and financial statements for the year ended 31 December 2021.

Final Audit Report

2022-11-04

Created:	2022-10-31
By:	Fawcett & Co (documents@fawcettandco.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAkpyMkgynmTsUxkMkzDtpAfMbv0b66Nhd

"International Association of Arson Investigators United Kingdom report and financial statements for the year ended 31 December 2021." History

 Document created by Fawcett & Co (documents@fawcettandco.co.uk)

2022-10-31 - 15:53:13 GMT

 Document emailed to chris@fawcettandco.co.uk for signature

2022-10-31 - 15:55:28 GMT

 Email viewed by chris@fawcettandco.co.uk

2022-11-04 - 13:25:17 GMT

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2022-11-04 - 13:25:46 GMT

 Document e-signed by Fawcett & Co (chris@fawcettandco.co.uk)

Signature Date: 2022-11-04 - 13:25:48 GMT - Time Source: server

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2022-11-04 - 13:25:49 GMT

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2022-11-04 - 13:44:01 GMT

 Signer emma.wilson@uk-afi.org entered name at signing as Emma Wilson

2022-11-04 - 14:08:17 GMT

 Document e-signed by Emma Wilson (emma.wilson@uk-afi.org)

Signature Date: 2022-11-04 - 14:08:19 GMT - Time Source: server

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2022-11-04 - 14:08:20 GMT

 Email viewed by paola.ponticelli@uk-afi.org

2022-11-04 - 14:30:10 GMT

 Signer paola.ponticelli@uk-afi.org entered name at signing as Paola Ponticelli

2022-11-04 - 14:32:24 GMT

 Document e-signed by Paola Ponticelli (paola.ponticelli@uk-afi.org)

Signature Date: 2022-11-04 - 14:32:26 GMT - Time Source: server

 Agreement completed.

2022-11-04 - 14:32:26 GMT



Accounts

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2020

Charity No. 1124789

FAWCETT & CO (ACCOUNTANTS) LIMITED
BRUNSWICK HOUSE
86/88 CARHOLME ROAD
LINCOLN
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2020

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INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM
YEAR ENDED 31st DECEMBER 2020

Legal and Administrative Information

Trustees:

Michael Flanagan (resigned 25th January 2021)
Leigh Richards
Deon Webber (resigned 25th January 2021)
Emma Wilson (appointed 25th January 2021)
James Acott (appointed 25th January 2021)
Christopher Ward

Director of Administration:
Louise Dodson

Charity Number: 1124789

Charity's Principal Address:

PO Box 1318
Fenton
Lincoln
LN1 2WZ

Bankers:

Unity Trust Bank
PO Bo 7193
Planetary Road
Willenhall
WV1 9DG

Independent Examiners:

Fawcett & Co (Accountants) Limited
Brunswick House
86/88 Carholme Road
Lincoln
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2020

The Trustees present their report together with the financial statements of the Charity for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 17 and comply with the Charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice applicable to the Charities preparing their accounts in accordance with the Financial Reporting Standard 10 – the Financial Reporting Standard applicable in the U.K and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Trustees

The Trustees named on page 3 have served in the year.



UK-AFI

UNITED KINGDOM
ASSOCIATION OF
FIRE INVESTIGATORS®

IAAI Chapter 67

The UK Association of Fire Investigators (UK-AFI) (formally known as the IAAI-UK) was formed in 2003. The UK-AFI is the Professional Body for fire investigators within the UK and there are currently over 400 members, with representation from the fire service, law enforcement, forensic scientists, private fire investigators, fire investigation training providers, and academic establishments.

The UK-AFI offers professional membership upgrades at either Professional Member (with the postnominals: MFireInv) or Fellow (with the postnominals FFireInv) for those meeting the qualifying conditions.

Training events

Following our successful 17th Annual Training Conference (ATC) in January 2020, plans were well underway for our Summer Training Conference (STC) 2020 and our 18th ATC scheduled for January 2021. Conference venues had been chosen and booked in Newcastle and Windsor, speakers selected, flights booked; and then on 23rd March the UK entered a National Lockdown due to Covid-19; schools and workplaces shut; non-essential shops shut; pubs, restaurants, cafes, and hotels shut; social visiting and gatherings banned. It was clear that our traditional conference events would not be able to take place.

Keen to continue our tradition and deliver high standard of training events, the UK-AFI organised a series of monthly, 1 hour, tested, webinar lectures via 'Zoom', free to our members. These webinars started in June 2020 pulling up to 70 delegates for each session, with some sessions repeated due to popular demand.

Our series of webinars lectures covered the following subjects:

- **Suicide by fire** - The presentation provided an understanding of self-incineration and reported the findings of an analysis of 48 cases of suicide in the West Midlands, UK between the 1993 and 2013.
- **The Fundamentals of lithium batteries** - The presentation covered a brief overview of batteries, what they are, types of batteries, how lithium-ion batteries are built, an overview of how batteries fail and the likely cause of Lithium-ion battery failures and fires.
- **Updates to NFPA921:2021** - This presentation covered the latest updates to the 921 Document.
- **A Legal update for Fire Investigators** - The presentation provided an introduction into role of the Expert Witness as detailed in the UK's Civil Procedure Rules and the Criminal Procedure Rules; and discussed how experts should present themselves; what should be included in the Fire Investigation Report; issues relating to disclosure and tips for presenting evidence in Court.
- **The Real Fire Project** – A UK Government funded research project looking at fires of special interest, where BRE investigate issues that may have implications for UK Building Regulations and associated guidance documents.



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- **It's Just a Firework** - The history of fireworks; the construction and components of fireworks; different categories of fireworks; different times of fireworks, different methods of detonation and fuses; safe recovery, transportation and storage and scene safety for fire investigators.
- **The Toxicology of Fire Deaths** - Toxicological matters including post-mortem toxicology and its associated issues.

Annual Training Conference

Over the 1st and 2nd February 2021, the UK-AFI held our 18th Annual Training Conference (virtually) with 6 hours of tested CPD available, with four fantastic presentations covering: The identification and interpretation of damage on electrical wiring; Case studies involving Open Neutral electrical events; Lithium battery Fires: (A follow-up to our fundamentals of to-lithium batteries webinar) and A perspective on the route to quality in Fire Investigation through the ISO 17020 accreditation.

170 UK-AFI members from across the UK and Europe participated in this event.

During our ATC conference we announced the results of our Annual Photographic Competition judging the best photographs in the categories of Fire Scene, Investigator at Work, Close up and Technical, and Best Overall.

UK-AFI | UNITED KINGDOM ASSOCIATION OF FIRE INVESTIGATORS



Overall Winner
Fire Investigation
Dog Kai, and
search, posing to
gather his thoughts



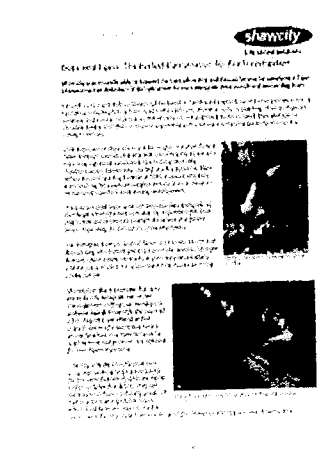
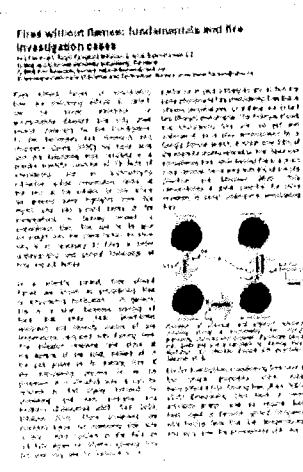
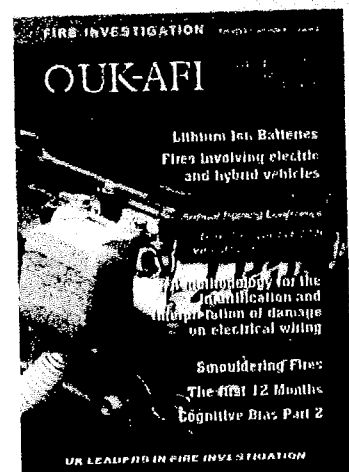
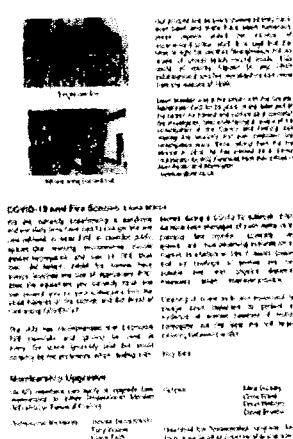
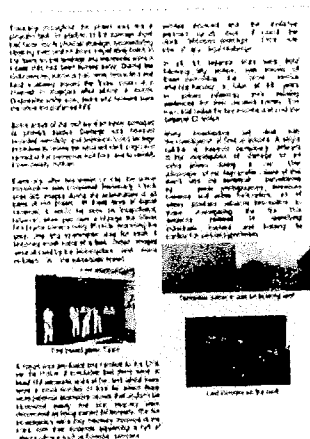
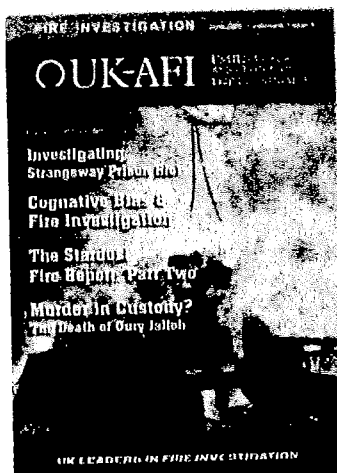
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Journal

With the cancellation of our summer training conference the UK-AFI board worked with our journal editor and 1st VP Emma Wilson to actively increase the content within our journal and produce a 'bumper edition'. Maintaining our high expectations for professional and insightful content we secured several fascinating articles. We took the decision to post the journal to all 400 members (both UK and Overseas). In recent years the journal had been given in conference packs and was available to members to view online. This momentum was carried with our January 2021 edition matching the high standard we had set in June 2020.





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Board Members and Regional Representatives

The UK-AFI has an active, elected board of 11 members who are working towards the professional development of the association and represent our profession across local and national level events. Our board comprises investigators from across UK fire services and private sector investigators. The elected board is supported by a team of 10 regional representatives who work to promote the member benefits of the association and the IAAI within their regions. We have welcomed two new members onto the board during our (virtual) AGM in January 2021, having extended our gratitude to those that have recently retired following several years of dedicated service to the UK-AFI.

In the last year, the UK-AFI board members have represented our association in committees involved in updating and revising the '*Code of Practice for Investigators of Fires and Explosions for the Justice Systems in the UK*' and the specialist group helping to steer a fire investigation subject matter appendix that is currently being written and will be published through the office of the UK Government's Forensic Science Regulator.

The '*Code of Practice for Investigators of Fires and Explosions for the Justice Systems in the UK*' is jointly published and endorsed by the UK-AFI, the Institution of Fire Engineers and the UK National Fire Chiefs Council. The Code of Practice has been developed to support and provide guidance to organisations and individuals engaged in the investigation of fires and explosions within the framework of the justice systems of the UK. During 2020 it underwent revision and extensive consultation, before it was published in December 2020 and will be adopted from April 2021.

The UK Forensic Science Regulator (FSR) has set a series of targets to increase the standard of forensic evidence used within the UK Criminal Justice System (CJS). The FSR has set the target for all fire investigation practitioners working in the CJS to have obtained ISO/IEC 17020 for fire scene examination, and origin and cause determination. In October 2020 the FSR commissioned an appendix on forensic fire scene inspection, this document is aimed to provide guidance on personnel competency, proficiency testing and validation; scene methodology; interpretation of fires scenes; anti-contamination and quality assurance. The UK-AFI is working within the committee to support the report authors.

During 2020 the UK-AFI board have reviewed and updated our internal policy documents, including our Constitution, but also our Health and Safety; Whistleblowing; Environmental; Modern Day Slavery Policy; Code of Ethics and our Anti Bribery, and Corruption Policies.



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Website

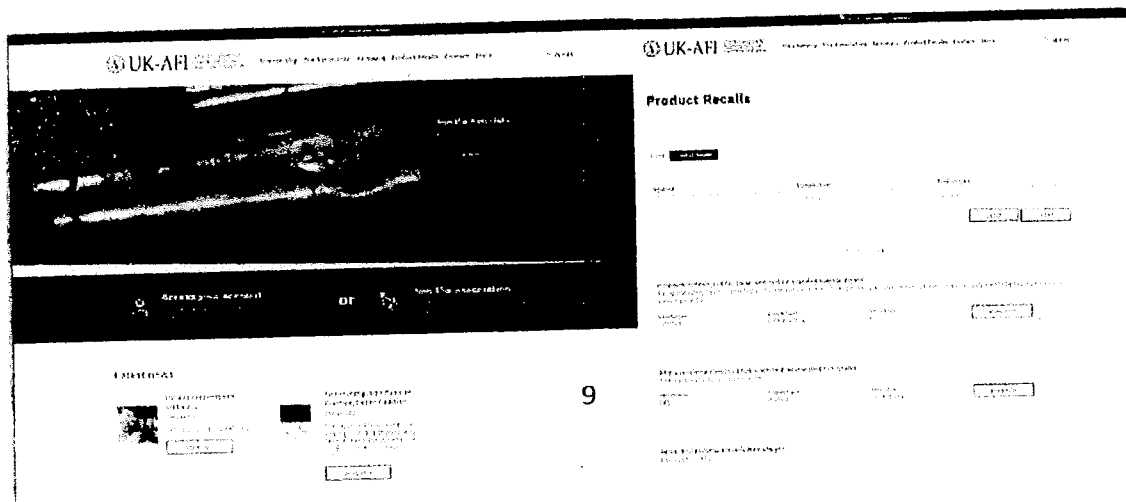
Our website (www.uk-afi.org) generates a significant amount of traffic. On average we attract between 80 and 100 users per day, 90% are new users, using the product recall section of our website. In addition to the UK-AFI website being a source of information with public and member's only content, our website forms our primary 'customer relationship management' software, managing our membership who can book conferences and seminars and manage their CPD records. Whilst the content of our website had been updated over the years the management functions and background coding had become tired.

In January 2021 we launched our brand-new website (that has replaced our old system), with vastly improved functionality across the site. On the public side of the website our Product Recall section has been overhauled and updated, with improved search capability and the option to subscribe to a weekly email alert on new product recalls.

On the members side of our website, we have updated how individual and corporate memberships profiles are managed; streamlined the booking of seminars; provided access for registered members to view recordings of previous seminars; increased the reference materials available for download; overhauled the management of delegates at our events and for those that have completed tested CPD; and we have updated the functionality of the members CPD record.

Our members can access all their UK-AFI seminar certificates which are automatically updated onto their profile, however our members can now choose to record other external CPD events alongside UK-AFI CPD events. These revisions to the CPD section will generate an individual confidential transcript of training events completed by each member and will vastly assist those members who are collating their records for the purpose of applying or re-certifying CFI/FIT certifications.

The UK-AFI board are continuing to add new content to the website and maintain the product recall section of our new website.



INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2020 (ctd)

Financial Review

The Charity with the support of its donors, staff and volunteers generated incoming resources of £34622. Total resources expended were £54362. This has resulted in a net deficit of £19740 which has been funded by reserves brought forward.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. The recoding of risks has been established, the information is incorporated into the recorded minutes of the Executive and Board meetings, the information is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Reserves Policy

The Association is a small charity with a stable pattern of receipts and payments. In normal circumstances, it is considered that the Association has no reason to hold reserves in large amounts. New capital or revenue projects are only approved and supported financially by the Association, when revenue is already in place within its funds where pledged support has been received in writing. The Association funds will not be allowed to be into deficit.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2020 (ctd)

Responsibilities of the Trustees

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and if its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Trustees should follow the best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable U.K accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Charity Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Trustees on 17 / OCT /2021 and signed on their behalf.



Leigh Richards

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

We report on the accounts of the International Association of Arson Investigators United Kingdom for the year ended 31st December 2020 which are set out on pages 15 to 18.

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 for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of the Independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 on page 14.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

Independent examiner's statement

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

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

Fawcett & Co (Accountants) Ltd

Fawcett & Co (Accountants) Limited
Brunswick House
86/88 Carholme Road
Lincoln
LN1 1SP

Dated: 04 / 11 /2021

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020

Income	Notes	General Fund	2020	2019
Membership and Conferences		33607	33607	68447
Sponsorship		-	-	2500
Other		<u>1015</u>	<u>1015</u>	<u>100</u>
		<u>34622</u>	<u>34622</u>	<u>71047</u>
Expenditure				
Activities	4.	<u>54362</u>	<u>54362</u>	<u>28718</u>
		<u>54362</u>	<u>54362</u>	<u>28718</u>
<u>NET INCOME/(EXPENDITURE)</u>		(19740)	(19740)	42329
Total funds brought forward on 1 st January 2020		<u>78150</u>	<u>78150</u>	<u>35821</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>58410</u>	<u>58410</u>	<u>78150</u>

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

BALANCE SHEET AS AT 31st DECEMBER 2020

	NOTES	2020	2019
Cash at Bank in Hand	6.	59096	78842
Creditors: Amounts falling due within one year	7.	<u>(686)</u>	<u>(692)</u>
Net Assets		<u>58410</u>	<u>78150</u>
Unrestricted General Funds		<u>58410</u>	<u>78150</u>

Approved by the Trustees on and signed
on their behalf


Leigh Richards – TRUSTEE
Louise Dodson – Director of Administration

Date: 17 / OCT / 2021

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

Notes to the Accounts for the year ended 31st December 2020

1. BASIS OF PREPARATION

1.1 Basis of Accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- 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 U.K and Republic of Ireland (FRS 102) and Charities Act 2011.

2. FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are Unrestricted funds which the Trustees have decided at their discretion to set aside for specific purposes.

3. ACCOUNTING POLICIES

Income

3.1 Income Recognition

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources; and
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.
- Payments for deposit for Annual Training Conference are included in training costs in the year they are made.

3.2 Sponsorship

Sponsorship is only included in the SOFA when the charity has unconditional entitlement to the resources.

EXPENDITURE

3.3 Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

INTERNATIONAL ASSOCIATION OF ARSON
INVESTIGATORS UNITED KINGDOM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

4. EXPENDITURE

	General Funds	2020	2019
<u>Activities</u>			
Training	24828	24828	12654
Administration	23637	23637	8797
Bank Charges	466	466	831
Computer Costs	2128	2128	389
Accountancy	764	764	692
Other Expenses	<u>2539</u>	<u>2539</u>	<u>5355</u>
	<u>54362</u>	<u>54362</u>	<u>28718</u>

5. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

An agreement exists between the charity and Louise Dodson for administration duties to be carried out by her. During the year a total amount of £5747 (2019 £4690) was paid to her.

There was a similar agreement between the charity and Christopher Ward which has now ceased. During the year there were no payments made under this agreement (2019 £1008).

The Trustees did not receive any remuneration in their roles as Trustees.

6. CASH AT BANK AND IN HAND	2020	2019
Cast at Bank	<u>59096</u>	<u>78842</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>686</u>	<u>692</u>