

**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	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <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><u>90,155</u></u>	<u><u>94,699</u></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><u>90,155</u></u>	<u><u>94,699</u></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.