

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

Charity Registration No. 1156052



The
Chartered
Society of
Forensic
Sciences

THE CHARTERED SOCIETY OF FORENSIC SCIENCES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Society's Council	President - Dr Sheila Willis President Elect - Professor Tim Thompson Vice President - Dr Robert Green Honorary Secretary -Mr Adam S Long Honorary Treasurer - Dr Benjamin Jones Honorary Editor - Dr Rachel Bolton-King Honorary Chair of Professional Standards -Mrs Helen Davies Ordinary Council Member - Mr David Hancock Ordinary Council Member - Mr William Morris Ordinary Council Member - Dr Samantha Pickles
Company number	RC000869
Charity number	1156052
Independent examiner	TC Group 6 Queen Street Leeds LS1 2TW
Bankers	Lloyds TSB 8 Cambridge Crescent Harrogate HG1 1PE Barclays Bank 25 James Street Harrogate HG1 1QX
Investment advisors	Quilter Cheviot Asset Management Limited 5 St Paul's Square Liverpool L3 9SJ

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CEO's STATEMENT***FOR THE YEAR ENDED 31 MARCH 2022***

The year from April 2021 to March 2022 has seen several changes at The Society.

The previous CEO, Dr Anya Hunt, left in November and I started as CEO at the end of January. In the interim the team continued operations under the guidance of President Dr Sheila Willis and thanks should go to all involved. It will be Sheila's long-lasting legacy as President that she steered The Society through the tough times of the pandemic.

Coming out of COVID was a challenge as programmes and visits switched back from virtual to face-to-face and this was achieved seamlessly, with the team gradually returning to the office as it became safe to do so. The staff's professional approach to remote working has given a confidence that we can increase efficiency through a hybrid working arrangement with designated days in the office. Some staff turn-over in Membership and CPC programmes has been resolved with new recruits settling in impressively and delivering progress.

Events have continued online, with a varied programme trying to maintain the level of engagement with members achieved during COVID and we will return to a mix of online and physical events in 22/23 to reduce risk and reach optimum attendance. Our other areas of work (Science & Justice, the Certificate of Professional Competency programme, the FCIN Collision programme, and Educational Quality Standards Scheme) are all very healthy with plans that will continue to deliver success into 2023.

I have introduced a 3-year Strategy, approved by Council and this will focus on several areas – improving membership benefits, streamlining progression, and growing our programmes. This is of course all being carried out against the backdrop of the challenges on Accreditation under the new FRS Code, and the development of our GQMS system will help to support members in their goal to gain UKAS accreditation. Relationships with both the Forensic Science Regulator and UKAS are strong and I hope to continue to collaborate with both for the good of members.

Finally, we moved our office earlier this year to the more suitable Windsor House in Harrogate – with a net reduction in cost for an improved environment and location. I will also continue my programme of member visits, so please get in touch if this would be of interest to you. Thanks to all the members that have invited me in for a coffee and a chat so far, I value greatly the first-hand experience I get from these meetings.

I look forward to a productive and challenging year.



Darrel Matthews

Chief Executive Officer

Dated: 10 November 2022

REPORT ON ACTIVITIES**FOR THE YEAR ENDED 31 MARCH 2022****Awards**

PW Allen Award - for the best paper published in Science & Justice

'Cognitive biases in the peer review of bullet and cartridge case comparison casework: A field study'

Author: Erwin J.A.T Mattijssen

Volume 60, Issue 4, July 2020

For this year the Council of the Society also awarded **Commendations** to:

'A cultural change to enable improved decision-making in forensic science: A six phased approach'

Authors: Helen Earwaker, Sherry Nakhaeizadeh, Nadine Smit, and Ruth Morgan Volume 60, Issue 1, January 2020

And

'Opinion evidence in cell site analysis'

Author: Matthew Tart Volume 60, Issue 4, July 2020

Research Scholarship Award

The Scholarship is open to members of the Society who wish to undertake research in forensic science, law, medicine, or crime investigation based on scientific methods.

Mr. Paul Sherriffs, Abertay University

'Pseudo-Operational Development of Fingermarks on Thermal Papers'

Educational Accreditation & Recognition Scheme 2021-2022

Universities which received **Full Accreditation**:

Keele University

BSc Forensic Science and Criminology (Single Honours)

University of Greenwich

BSc (Hons) Forensic Science (Extended) (UGIC)

BSc (Hons) Forensic Science with Criminology (Extended) (UGIC)

Northumbria University

BSc (Hons) Criminology and Forensic Science with Year in International Multidisciplinary Innovation

BSc (Hons) Forensic Science (with a year in International Multidisciplinary Business)

Staffordshire University

BSc (Hons) Forensic Science (with a foundation year)

BSc (Hons) Forensic Investigation (with a foundation year)

MSc Digital Forensic Investigation

University of the West of England

MSc Forensic Science

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

University of Bradford

BSc (Hons) Forensic Science (with placement year)

BSc (Hons) Forensic and Medical Sciences (with placement year)

BSc (Hons) Forensic Anthropology and Archaeology (with placement year)

Universities which received **Conditional Accreditation:**

Plymouth Marjon University

BSc (Hons) Forensic Science

Universities which received **Reaccreditation:**

Staffordshire University

BSc (Hons) Forensic Science

BSc (Hons) Forensic Science (Sandwich)

BSc (Hons) Forensic Investigation

BSc (Hons) Forensic Investigation (Sandwich)

MSci Forensic Science

MSci Forensic Investigation

MSc Forensic Science

University of Worcester

BSc (Hons) Forensic and Applied Biology

Technological University

BSc (Hons) DNA and Forensic Analysis

Universities which received **Full Recognition:**

Staffordshire University

PgCert Digital Forensic Investigation

PgDip Digital Forensic Investigation

Technological University of the Shannon: Midlands Midwest

BSc (Ord) Forensic & Pharmaceutical Science

Universities which received **Full Recognition renewal:**

Staffordshire University

PgCert Forensic Science

PgDip Forensic Science

Technological University Dublin

BSc DNA and Forensic Analysis

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

2021-2022 Conference Programme (1 April 2021 until 31 March 2022)

CSFS Spring Virtual Event 2021

Online

30th April 2021

‘Blood and Bugs’ The Science of Blood Pattern Analysis (BPA) and Forensic Entomology

In collaboration with the Royal Society of Biology (South Wales Branch)

Online

11th May 2021

CSFS Autumn Conference 2021

Forensic Science: We’ve come a long way and there’s still much to do

Online

5th November 2021

CSFS Student Conference 2021

Online

6th December 2021

CSFS Fingerprint Virtual Conference 2022

Online

25th March 2022

Science & Justice Research Seminars

Online on demand

CSFS Student Webinars

Pets at Home: Animal Forensics in the Domestic Setting

Dr Samantha Pickles University of Bedfordshire

12th May 2021

An Introduction to Fingermarks and Methods for their Enhancement

Dr Steve Bleay London South Bank University

23rd June 2021

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

CSFS Wednesday Webinar Series

X Marks the Spot: Where Forensic Science and Veterinary Science Intersect

David Martin BVSc Veterinary Surgeon

7th April 2021

What's My Purpose? What's My Process?

Richard Forster CSFS Quality Consultant

14th April 2021 Criminalists

Charles Berger Principal Scientist NFI

5th May 2021

Management of evidence intake in forensic science

Marce Lee-Gorman Operations Support Manager FSI

19th May 2021

Post mortem Death Changes: Artefact or Artificial?

Barbara Peters Pathologist

9th June 2021

Emergency Remote Teaching in Forensic Science: Challenges and Triumphs

Assoc. Professor Michelle Harvey Deakin University

16th June 2021

Science or 'just is' Part II: The practice of fire investigation

Eur Ing Mike Jones ChFP

26th January 2022

FORENS-OMICS (UKRI Fellowship Project)

Dr Noemi Procopio, UKRI FLF

2nd February 2022

Science or 'just is' Part III: The presentation of fire investigation

Eur Ing Mike Jones ChFP

23rd February 2022

Survey Forensic Solutions

Cesar Almeida KOREC

9th March 2022

TRUSTEES' REPORT***FOR THE YEAR ENDED 31 MARCH 2022***

The Society's Council present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Society's [governing document], the Charities Act 2011 and "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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Society's objects are to advance the study application and standing of forensic science and to facilitate co-operation among persons interested in forensic science throughout the world. The policies adopted in furtherance of these objects are given in the Trustees report and there has been no change in these during the year.

The Society's council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Society should undertake.

Achievements and performance**Financial review**

The statement of Financial Activities shows a surplus for the year of £44,353 and reserves at the end of the year of £598,537.

The reserves of the Society are held in an unrestricted fund and at the end of the year £12,826 of the total is represented by tangible fixed assets. The balance of £585,711 could be converted into liquid funds within one month and Council therefore consider that there are currently sufficient resources available to allow the ongoing activities to continue in the event of a significant shortfall in budgeted income.

The Society's council has assessed the major risks to which the Society is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Society maintains and regularly updates a risk register. Reports are presented to each meeting of Council where discussion of risks and subsequent mitigation actions on any risks is agreed.

The Society maintains insurance against identifiable and insurable losses of income and assets. This cover is reviewed annually.

Structure, governance, and management

The Society is a registered charity (Registration number 1156052) and operates in accordance with its Constitution.

TRUSTEES' REPORT***FOR THE YEAR ENDED 31 MARCH 2022***

The Society's council who served during the year and up to the date of signature of the financial statements were:

President - Dr Sheila Willis
President elect - Professor Tim Thompson
Vice President - Dr Robert Green
Honorary Secretary – Mr. Adam S Long
Honorary Treasurer - Dr Ben Jones
Honorary Editor - Dr Rachel Bolton-King
Honorary Chair of Professional Standards -Mrs. Helen Davies
Ordinary Council Member -Mr. David Hancock
Ordinary Council Member – Mr. William Morris
Ordinary Council Member -Dr Samantha Pickles

A maximum of ten serving Members of Council also act as Trustees of the Society. Council is at liberty to co-opt a further three advisors if required for the conduct of Society business.

Elections to replace retiring Council Members and ratify mid-term appointments take place immediately prior to the Annual General Meeting (AGM) and are announced at that meeting held in November each year.

New Trustees on Council are mentored by current serving Trustees and are provided with information on the legal responsibilities of Trusteeship, and information from the Charity commission as general guidance.

Sub-committees are made up of members of Council. They meet as required for the conduct of the Society business and all acts and proceedings are fully and promptly reported to Council. All members of Council and sub-committees give their time voluntarily.

Responsibility for investment policy resides with Council and, as Trustees of the Society, it has the power to invest such assets as it sees fit.

The Trustees have instructed the Society's investment managers to continue to adopt a cautious risk profile in order to protect the investments held.

The Trustees' report was approved by Council.



Adam S Long
Honorary Secretary

Dated: 10 November 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES***FOR THE YEAR ENDED 31 MARCH 2022***

The Society's Council (Council) is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Society's council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources of the Society for that year.

In preparing these financial statements, Council is required to:

- 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 accounting standards 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.

Council is responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Society and 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 trust deed. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

INDEPENDENT EXAMINER'S REPORT**TO THE SOCIETY'S COUNCIL OF THE CHARTERED SOCIETY OF FORENSIC SCIENCES**

I report to Council on my examination of the financial statements of The Chartered Society of Forensic Sciences (the Society) for the year ended 31 March 2022.

Responsibilities and basis of report

As Council of the Society, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Society as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mark Hunter

TC Group
6 Queen Street
Leeds
LS1 2TW

Dated: 10/11/2022

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Charitable activities	3	587,550	548,197
Investments	4	314	409
Total income		<u>587,864</u>	<u>548,606</u>
<u>Expenditure on:</u>			
Charitable activities	5	<u>553,072</u>	<u>462,274</u>
Net gains/(losses) on investments	9	9,561	34,992
Net movement in funds		44,353	121,324
Fund balances at 1 April 2021		<u>554,184</u>	<u>432,860</u>
Fund balances at 31 March 2022		<u><u>598,537</u></u>	<u><u>554,184</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

Charity Registration No. 1156052

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		12,826		15,784
Investments	11		322,504		312,630
			<u>335,330</u>		<u>328,414</u>
Current assets					
Debtors	13	95,688		95,801	
Cash at bank and in hand		176,674		171,561	
		<u>272,362</u>		<u>267,362</u>	
Creditors: amounts falling due within one year	14	(9,155)		(41,592)	
Net current assets			263,207		225,770
Total assets less current liabilities			<u>598,537</u>		<u>554,184</u>
Income funds					
Unrestricted funds			598,537		554,184
			<u>598,537</u>		<u>554,184</u>

The financial statements were approved by the Honorary Secretary on behalf of the Trustees and signed on 10 November 2022.



Adam S Long
Honorary Secretary

NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2022****1 Accounting policies****1.1 Accounting convention**

The financial statements have been prepared in accordance with the Society's [governing document], the Charities Act 2011 and "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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Society is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Society. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, Council has a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Thus, Council continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Society.

1.4 Income

Income is recognised when the Society is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Society has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 MARCH 2022****1 Accounting policies****(continued)****1.5 Expenditure**

Expenditure is accounted for on an accruals basis.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Society and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g., staff costs by time spent, refer to note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20 - 50% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Society reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 MARCH 2022****1 Accounting policies****(continued)****1.10 Financial instruments**

The Society has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the Society's balance sheet when the Society becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Society's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Society is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 MARCH 2022****2 Critical accounting estimates and judgements**

In the application of the Society's accounting policies, Council is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	2022	2021
	£	£
Membership subscriptions	182,468	183,558
Educational activities	320,299	281,622
Research and development	84,012	76,893
Other income	771	6,124
	<hr/>	
	587,550	548,197
	<hr/>	<hr/>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Dividends and interest on listed investments	3,527	3,013
Investment management costs	(3,213)	(2,700)
Interest receivable	-	96
	<hr/>	<hr/>
	314	409

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Expenditure from charitable activities

	2022 £	2021 £
Membership subscriptions*	31,836	44,475
Educational activities*	508,955	396,596
Research and development*	12,281	19,797
Other*	-	1,406
	<hr/>	<hr/>
	553,072	462,274
	<hr/>	<hr/>
	553,072	462,274
	<hr/>	<hr/>

*Including allocated Support costs (note 6)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	276,870	-	276,870	260,754	-	260,754
Depreciation, repairs and maintenance	45,363	-	45,363	27,160	-	27,160
Other administration expenses	56,535	-	56,535	29,098	-	29,098
Accountancy and independent examination	-	2,580	2,580	-	2,580	2,580
Consultancy and other professional fees	-	3,343	3,343	-	2,391	2,391
Council and committee expenses	-	7,090	7,090	-	503	503
	<u>378,768</u>	<u>13,013</u>	<u>391,781</u>	<u>317,012</u>	<u>5,474</u>	<u>322,486</u>
Analysed between						
Membership subscriptions	44,380	-	44,380	42,945	-	42,945
Educational activities	334,388	13,013	347,401	269,845	5,474	275,319
Research & Development	-	-	-	2,816	-	2,816
Other income	-	-	-	1,406	-	1,406
	<u>378,768</u>	<u>13,013</u>	<u>391,781</u>	<u>317,012</u>	<u>5,474</u>	<u>322,486</u>

7 Council

During the year a total of £1,400 was paid to Trustees for assessment work. The fees did not cover the role the Trustees undertake for the charity.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Cost of charitable activities	8	5
Governance costs	1	1
	<hr/>	<hr/>
Total	9	6
	<hr/> <hr/>	<hr/> <hr/>

Employment costs	2022	2021
	£	£
Wages and salaries	237,508	225,562
Social security costs	19,991	17,430
Other pension costs	19,371	17,762
	<hr/>	<hr/>
	276,870	260,754
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was £60,000 or more during the year.

- 1

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	9,561	34,992
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

Fixtures and fittings
£

Cost

At 1 April 2021 73,151

Additions 6,064

At 31 March 2022 79,215

Depreciation and impairment

At 1 April 2021 57,367

Depreciation charged in the year 9,022

At 31 March 2022 66,389

Carrying amount

At 31 March 2022 12,826

At 31 March 2021 15,784

11 Fixed asset investments

Listed
investments
£

Cost or valuation

At 1 April 2021 312,630

Additions at cost including income reinvested 313

Net investment gains losses 9,561

At 31 March 2022 322,504

Carrying amount

At 31 March 2022 322,504

At 31 March 2021 312,630

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

12 Financial instruments	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	322,504	312,630
	<u> </u>	<u> </u>
13 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	4,514	9,700
Other debtors	82,000	82,000
Prepayments and accrued income	9,174	4,101
	<u> </u>	<u> </u>
	95,688	95,801
	<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade debtors	3,148	4,660
Other debtors	-	29,310
Accruals and deferred income	6,007	7,622
	<u> </u>	<u> </u>
	9,155	41,592
	<u> </u>	<u> </u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

16 Trustees' expenses

During the year the Trustees received no income (2021: £nil). Trustees are paid expenses for attending meetings and for carrying out required duties as a trustee. During the year travel and subsistence expenses paid to 10 Trustees totalled £1,018 (2021: £503).