



The
Chartered
Society of
Forensic
Sciences

Charity Registration No. RC000869

THE CHARTERED SOCIETY OF FORENSIC SCIENCES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

LEGAL AND ADMINISTRATIVE INFORMATION

Council

President - Professor Tim Thompson
Immediate Past President - Dr Sheila Willis
Vice President - Dr Robert Green
Honorary Secretary - Mr Adam S Long
Honorary Treasurer - Mrs Sue Carney-Gannon
Honorary Editor - Dr Rachel Bolton-King
Honorary Chair of Professional Standards - Mrs Helen Davies
Ordinary Council Member - Mr David Hancock
Ordinary Council Member - Dr Samantha Pickles
Ordinary Council Member - Dr Felicity Carlysle-Davies

Charity number

RC000869

Independent examiner

TC Group
6 Queen Street
Leeds
West Yorkshire
LS1 2TW

Bankers

Lloyds TSB
8 Cambridge Crescent
Harrogate
HG1 1PE

Barclays Bank
25 James Street
Harrogate
HG1 1QX

HSBC Bank
7 Prospect Crescent
Harrogate
HG1 1RN

Investment advisors

Quilter Cheviot Asset Management Limited
5 St Paul's Square
Liverpool
L3 9SJ

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

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THE CHARTERED SOCIETY OF FORENSIC SCIENCES

CEO'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The year from April 2022 to March 2023 has seen many successes and progress in the workings of the Society.

In June, we moved to a new location at Windsor House in Harrogate. This new arrangement saves money and was a definite upgrade from our previous home - the new environment is more fitting with the professional image of the work we do. Please come and see us if ever in Harrogate, there's a fantastic Palm Court café that serves very nice coffees!

During the year, some familiar faces left the Society, David Bellamy and April Robson. We wish them well and thank them for their service to members. Vanessa Swales joined us last year, and has settled in extremely well, overseeing the Competency Assessments for CSIs and Collision Investigators. These changes have been an opportune time to review the operations of the Competency work and develop a more streamlined service, which is proving popular with Forces and ensures cost efficiency – this was an important move for the Society as we will need to be flexible and adaptable as more forces engage with UKAS, potentially changing assessment needs in the future.

With Council approval, we appointed new Accountants TC Group from Leeds, who are now familiar with the financial aspects of The Society and have delivered the Annual Accounts. We now operate to an Annual Budget which is communicated to all staff and agreed by Council and allows us to assess all spending decisions and track performance.

Operationally, we had a successful year in 22/23 although like many we suffered a hit on the investments due to the nature of the global economy. We are working hard to reduce costs and the fruits of this will be seen in the current year's trading, and we are also working with our investment managers to keep a watching brief on how they perform to ensure optimum possible results.

In a time of difficulties for us all in the economy, I am delighted that membership levels have stayed buoyant. This is the key focus of the work we do – continuing to support members will grow the influence and attract new members. We always have a strong programme of events, including a successful Conference last year and a Digital event in Manchester, and regular webinars. These showcase scientific work and updates on current issues and are part of the member offering. We have also introduced a new discount for Expert Witness training with Bond Solon. I am always looking for new member benefits – so drop me a line if there is anything you think we can help with.

The EQS programme goes from strength to strength, with a busy schedule through 2022 to 2023. Working with the Honorary Chair of Professional Standards, this continues to be popular with universities and delivers independent assessment of courses – the next year will see a very busy programme! To ensure we meet these needs we have redesigned the international offering to become the CSFS International Certificate of Education. This distinguishes the product and process from UK and EU based work and becomes more efficient in terms of resources.

Our journal, Science & Justice has had a very successful year and contributes to the Society's profile and influence. My thanks to the editorial team for their unstinting work to maintain the quality that we offer to the forensic landscape.

We have ramped up the policy work as we move toward Regulation, the biggest change in the forensics environment for many years. All organisations that carry out a Forensic Science Activity (or FSA) will need to gain Accreditation under the Code. We have a strong relationship with key stakeholders, notably the Forensic Science Regulator and his office team, UKAS, the Home Office, the Ministry of Justice, FCN, and Police leadership. The Society is working with all of these to progress the views of members on aspects such as Regulation, Accreditation and Risk categorisation models. The ForSciTE Quality Management System is designed for SMEs and sole traders, to assist them through their journey. The voice of members really matters in this area – so please let us know your views via the consultations or events and it's worth keeping an eye on the website for our guides and information on this. Please drop me a line if you have any specific queries.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

CEO'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Early in 2023, we saw the foundations laid for the new network for those members that are studying Forensics, or who have just started their careers. Volunteers formed a committee over the subsequent months and chose the name of Emerging Forensic Network, or EFN for short. They will hold webinars and are focused on supporting this community with events and information to promote successful careers in the world of forensic science. This network is an ongoing development and ensures that we stay relevant to this generation's needs, and I am very pleased that members of the network may be with us at the AGM – please ask them about EFN when you are networking!

In my first full year I have been overwhelmed by the support from Presidents Sheila Willis and Tim Thompson, Council and members that have been kind enough to take time to share their concerns and wisdom with me. The team here have also been incredibly dedicated and committed – a big thank you to everyone that continues to contribute to making the Society a success.

I look forward to meeting you all today and discussing how we can continue to work together to benefit members.



Darrell Matthews

Chief Executive Officer

Dated:19th October 2023.....

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

Awards

PW Allen Award

The PW Allen Award is for the best paper published in Science & Justice.

'What does a digital forensics opinion look like? A comparative study of digital forensics and forensic science reporting practices.'

Author: **Nina Sunde** Volume 61, Issue 5, September 2021

Research Grant

The Research Grant is open to Members (professional) and Fellows of the Society to support research projects in forensic science, criminal justice, forensic science policy and/or practice, forensic medicine or crime investigation based on scientific methods.

'Alternative carrier solvents and methods for the development of latent fingerprints.'

Dr Kevin Farrugia De Montfort University

Travel Bursary

The Travel Bursary is awarded to support CSFS members to present their research at relevant conferences.

'Human Identification: An investigation of 3D models of paranasal sinuses to establish a biological profile on a modern UK population.'

Dr Madeline Robles at the Australian and New Zealand Forensic Science Society (ANZFSS) 25th International Symposium on Forensic Science 2022

Autumn Conference Bursary

The Autumn Conference Bursary is for the best paper submitted for the Autumn conference.

'The Correlation of Distance and Damage in a Ballistic Setting and The Application of Machine Learning Algorithms.'

Nathan Brooke Canterbury Christchurch University

Educational Accreditation & Recognition Scheme 2022-2023 (1 April 2022 until 31 March 2023)

Universities which received Full Accreditation:

De Montfort University

Year Zero Laboratory Science (integrated with Forensic Science)

BSc (Hons) Forensic Science with Placement Year

Liverpool John Moores University

BSc (Hons) Forensic Anthropology (with Foundation Year)

BSc (Hons) Forensic Anthropology (with Placement Year)

Nottingham Trent University

BSc (Hons) Forensic Science (Sandwich)

Technological University of the Shannon: Midlands Midwest

BSc (Hons) Forensic and Pharmaceutical Science

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

University of Kent

BSc (Hons) Forensic Science with a year in Television and Online Broadcasting

MSci Forensic Science with a year in Television and Online Broadcasting

University of Wolverhampton

BSc (Hons) Forensic Science with Sandwich Placement

BSc (Hons) Forensic Science with Foundation Year

Universities which received Full Accreditation renewal:

Amsterdam University of Applied Sciences

BSc (Hons) Forensic Science (Forensich Onderzoek)

Anglia Ruskin University

BSc (Hons) Forensic Science

BSc (Hons) Forensic Science (with Foundation Year)

BSc (Hons) Forensic Science (Sandwich)

MSc Forensic Science

BSc (Hons) Crime and Investigative Studies (with Foundation Year)

BSc (Hons) Crime and Investigative Studies

BSc (Hons) Crime and Investigative Studies (Sandwich Thick)

MSc Forensic Science

Cranfield University

MSc Forensic Archaeology and Anthropology

MSc Forensic Ballistics

MSc Forensic Explosive and Explosion Investigation

MSc Forensic Investigation

MSc Forensic Engineering and Science

King's College London

MSc Forensic Science

MRes Forensic Science

University of Central Lancashire

BSc (Hons) Forensic Science

BSc (Hons) Forensic Science and Criminal Investigation

MSci Forensic Science and Molecular Biology

MSci Forensic Science and Chemical Analysis

MSc Forensic Science

MSc DNA Profiling

University of the West of England

BSc (Hons) Forensic Science

BSc (Hons) Forensic Science with Foundation Year

MSci Forensic Science

MSci Forensic Science with Foundation Year

MSc Forensic Science

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

2022-2023 Conference Programme (1 April 2022 until 31 March 2023)

CSFS Autumn Conference 2022 – ‘Back to Business’
Leeds
4th November 2022

CSFS Student Conference – ‘International Perspectives in Forensic Science’
Online
7th December 2022

CSFS Wednesday Webinar Series

Nimbus case & quality management system
Nikki Moscrop, Black Rainbow
20th April 2022

Understanding and improving forensic science through its fundamental principles – The example of the Sydney Declaration
Professor Claude Roux, University of Technology Sydney
22nd June 2022

Developing aptasensors for the detection of body fluids
Dr James Gooch, King’s College London
17th August 2022

Death Investigation
Gareth Dineen, Kent Police
22nd February 2023

DNA transfer: can we answer the question?
Nathalie Hicks Champod, University of Lausanne
15th March 2023

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Society's Council of Trustees (Council) present their report and financial statements for the year ended 31 March 2023.

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.

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 deficit for the year of £11,439 and reserves at the end of the year of £587,098.

The reserves of the Society are held in an unrestricted fund and at the end of the year £12,687 of the total is represented by tangible fixed assets. The balance of £574,411 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.

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.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Council who served during the year and up to the date of signature of the financial statements were:

President - Professor Tim Thompson

Immediate Past President - Dr Sheila Willis

Vice President - Dr Robert Green

Honorary Secretary - Mr Adam S Long

Honorary Treasurer - Mrs Sue Carney-Gannon

Honorary Editor - Dr Rachel Bolton-King

Honorary Chair of Professional Standards - Mrs Helen Davies

Ordinary Council Member - Mr David Hancock

Ordinary Council Member - Dr Samantha Pickles

Ordinary Council Member - Dr Felicity Carlisle-Davies

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 the Honorary Secretary on behalf of Council.



Adam S Long

Honorary Secretary

Dated: ...19th October 2023

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

Council are 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 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 are 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 are 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.

The Council are 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.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF THE CHARTERED SOCIETY OF FORENSIC SCIENCES

I report to the Council on my examination of the financial statements of The Chartered Society of Forensic Sciences (the Society) for the year ended 31 March 2023.

Responsibilities and basis of report

As the 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 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.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE COUNCIL OF THE CHARTERED SOCIETY OF FORENSIC SCIENCES



Peter Hart FCA

TC Group

6 Queen Street

Leeds

West Yorkshire

LS1 2TW

Dated:18th October 2023.....

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Income from charitable activities	3	543,949	587,550
Investments	4	1,763	314
		<hr/>	<hr/>
Total income		545,712	587,864
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Expenditure from charitable activities	5	529,788	553,072
		<hr/>	<hr/>
Net gains/(losses) on investments	9	(27,363)	9,561
		<hr/>	<hr/>
Net movement in funds		(11,439)	44,353
		<hr/>	<hr/>
Fund balances at 1 April 2022		598,537	554,184
		<hr/>	<hr/>
Fund balances at 31 March 2023		587,098	598,537
		<hr/> <hr/>	<hr/> <hr/>

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

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		12,687		12,826
Investments	11		296,904		322,504
			<u>309,591</u>		<u>335,330</u>
Current assets					
Debtors	13	149,545		95,688	
Cash at bank and in hand		134,733		176,674	
		<u>284,278</u>		<u>272,362</u>	
Creditors: amounts falling due within one year	14	(6,771)		(9,155)	
Net current assets			<u>277,507</u>		<u>263,207</u>
Total assets less current liabilities			<u>587,098</u>		<u>598,537</u>
Income funds					
Unrestricted funds			587,098		598,537
			<u>587,098</u>		<u>598,537</u>

The financial statements were approved by the Honorary Secretary on behalf of the Trustees and signed on 19th October 2023.



Adam S Long
Honorary Secretary

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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, the Council have a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Thus, the Council continue 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 the 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.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Society has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 eg. 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.

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 of 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.

2 Critical accounting estimates and judgements

In the application of the Society's accounting policies, the Council are 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

	2023 £	2022 £
Membership subscriptions	187,240	182,468
Educational activities	250,616	320,299
Research and development	105,554	84,012
Other income	539	771
	<u>543,949</u>	<u>587,550</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Dividends and interest on listed investments	4,796	3,527
Investment management costs	(3,033)	(3,213)
	<u>1,763</u>	<u>314</u>

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure from charitable activities

	2023 £	2022 £
Membership subscriptions	16,434	31,836
Educational activities	494,414	508,955
Research and development	18,940	12,281
	<u>529,788</u>	<u>553,072</u>
	<u>529,788</u>	<u>553,072</u>

6 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Staff costs	267,805	-	267,805	276,870	276,870
Depreciation, repairs and maintenance	35,936	-	35,936	45,363	45,363
Other administration expenses	20,971	-	20,971	19,332	19,332
Accountancy and independent examination	-	2,580	2,580	-	2,580
Consultancy and other professional fees	-	6,920	6,920	-	3,343
Council and committee expenses	-	10,057	10,057	-	7,090
	<u>324,712</u>	<u>19,557</u>	<u>344,269</u>	<u>341,565</u>	<u>354,578</u>
Analysed between					
Membership subscriptions	16,277	-	16,277	44,380	44,380
Educational activities	308,435	19,557	327,992	297,185	310,198
	<u>324,712</u>	<u>19,557</u>	<u>344,269</u>	<u>341,565</u>	<u>354,578</u>

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Council

During the year a total of £1,123 (2022 - £1,400) was paid for work carried out by assessor to Council Trustees.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Cost of charitable activities	5	5
Governance costs	1	1
	<hr/>	<hr/>
Total	6	6
	<hr/> <hr/>	<hr/> <hr/>

Employment costs	2023	2022
	£	£
Wages and salaries	230,492	237,508
Social security costs	18,874	19,991
Other pension costs	18,439	19,371
	<hr/>	<hr/>
	267,805	276,870
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose annual remuneration was £60,000 or more were:

	2023	2022
	Number	Number
£60,000-£69,999	1	-

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investments	(27,363)	9,561
	<hr/> <hr/>	<hr/> <hr/>

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	79,215
Additions	3,861
	<hr/>
At 31 March 2023	83,076
	<hr/>
Depreciation and impairment	
At 1 April 2022	66,389
Depreciation charged in the year	4,000
	<hr/>
At 31 March 2023	70,389
	<hr/>
Carrying amount	
At 31 March 2023	12,687
	<hr/> <hr/>
At 31 March 2022	12,826
	<hr/> <hr/>

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	322,504
Additions	1,763
Net investment gains losses	(27,363)
	<hr/>
At 31 March 2023	296,904
	<hr/>
Carrying amount	
At 31 March 2023	296,904
	<hr/> <hr/>
At 31 March 2022	322,504
	<hr/> <hr/>

Any investments are guided by current market conditions which have obviously been more changeable in the present financial climate, however this is a longer term investment and as such the value will naturally go up and down as the market dictates. The Society reviews the investment portfolio and its management regularly.

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12	Financial instruments	2023	2022
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	296,904	322,504
		<u> </u>	<u> </u>
13	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Trade debtors	4,829	4,514
	Other debtors	140,494	82,000
	Prepayments and accrued income	4,222	9,174
		<u> </u>	<u> </u>
		149,545	95,688
		<u> </u>	<u> </u>
14	Creditors: amounts falling due within one year	2023	2022
		£	£
	Trade creditors	2,016	3,148
	Accruals and deferred income	4,755	6,007
		<u> </u>	<u> </u>
		6,771	9,155
		<u> </u>	<u> </u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

16 Trustees' expenses

During the year the Trustees received no income (2022 - £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 totaled £1,894 (2022 - £1,018).