

Charity registered number: 209592

The Forensic Science Society

Report and Accounts

31 March 2014

**The Forensic Science Society
Report and Accounts
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The Forensic Science Society
Society information (as part of Trustees' report)

Charity registered number
209592

Registered office

Clarke House
18a Mount Parade
Harrogate
North Yorkshire
HG1 1BX

Members of Council

Dr A Priston (President)
Mr T Nelson
Mr C Sutherland
Dr L Barron
Mr R Green
Dr A Hunt
Professor W Vernon
Mr B Rankin
Mr P Ellis
Miss A Walters
Mrs M Lee-Gorman
Dr A Jackson

Chief Executive Officer

Dr C Ostell

Independent examiner

Andrew Beckett FCA
Unit 1 Waterside
Old Boston Road
Wetherby
LS22 5NB

Bankers

Lloyds TSB
8 Cambridge Crescent
Harrogate
North Yorkshire
HG1 1PE

The Forensic Science Society Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2014.

Structure, Governance and Management

The Forensic Science Society is a registered charity (Registration Number 209592) and operates in accordance with its Constitution.

A maximum of twelve serving Members of Council also act as Trustees of the Forensic Science 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 an induction pack of 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. These meet frequently for the conduct of the Society business in the areas of: Standards; Finance; Qualifications, Awards; Membership and Ethics; Publications and Communications; and Conferences. Sub-committees report all acts and proceedings fully and promptly to Council.

All members of Council and sub-committees give their time voluntarily.

Charitable objects and public benefit

The Society is dedicated to advancing the study, application and standing of forensic science nationally and internationally and facilitating communication and collaboration amongst forensic practitioners.

It works closely with the Forensic Science Regulator, sits on advisory groups and works in partnership with educational institutions.

The Society regularly responds to consultation documents issued by government and endeavours to be at the forefront of developments in the forensic arena. It produces a peer reviewed journal and a newsletter, runs conferences, awards diplomas and endorses qualifications in forensic science in educational institutions.

The Society supports new and experienced forensic scientists and students by facilitating Continuing Professional Development, offering conferences, seminars and workshops to meet their particular needs and by awarding research scholarships and prizes.

In developing the objectives for the year and in planning activities the trustees have considered the Charity Commission's general guidance on public benefit.

Investment policy

Responsibility for investment policy resides with Council and, as trustees of the Forensic Science Society, it has the power to invest in 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.

Risk management

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.

The Forensic Science Society Trustees' Report

Review of the year by the President

Looking back over the last twelve months there can be no doubt that this last year has been one of enormous significance for the Society. In October we learnt that The Privy Council had made the recommendation to the Queen that we should be granted a Royal Charter. It took a few months for the Charter and Bye Laws to be transcribed onto vellum and for the Royal Seal to be attached but on January 17th we were able to collect it from the House of Lords. That was a very proud day indeed.

In February this year, following the earlier departure of Dr Carol Ostell, we were able to interview for a new CEO and I am delighted to welcome Dr Anya Hunt into that position. I am confident that she will settle quickly and easily into the role I'm sure we all wish her well. Staff and Society Committees have worked hard throughout the year and we have continued in our efforts to set and maintain quality standards. Our CPC/CPD programme is progressing well, University courses continue to achieve recognition and full accreditation and there has been even more interest from universities overseas. We have been in discussion with DEFRA regarding developing a proficiency testing service and have been working hard to increase our competency assessment programme.

Following the success of last years' Forensic Horizons Autumn Conference we ran the second similar conference this year in Manchester. This event ran over three days and was extremely well attended each day. Our many distinguished speakers included Mr Andrew Millar, Member of Parliament and Chair of the Science and Technology Committee and Professor Bernard Silverman, Scientific Advisor to the Government. Again this year we ran parallel sessions and an excellent poster session. This was the 58th joint meeting with the CAC and our first speaker was their President Todd Wellar. We were also delighted to welcome a delegation from the United States and speakers from The Netherlands, Switzerland and Australia. We are now planning to build on the success of this in 2015.

As well as our Student Conference at Teesside University and two Evidence and Interpretation workshops the Society branched out into two new areas, art fraud and digital forensics. Although the Society's firearms conference is a bi-annual event for us, this year's ENFSI event in Riga, Lithuania, gave us a good taste of what we can expect when we run in collaboration with them in the UK in September next year.

The Education and Industry Forum, our 4th to be held at the Home Office, was more industry lead this year and some new and exciting initiatives were discussed. Collaboration with Clarion Events and The Investigator in April resulted in the first Forensics Europe Expo, held in London at Olympia. This was a truly ambitious multi-disciplinary event which ran over two days focussing on counter terrorism and forensic science. It was very gratifying to see it so well attended. The Society's stand was busy throughout the two days, it was an excellent opportunity to meet members and non-members and discuss ways of working together more closely.

Over the year I was able to represent the Society at the Westminster Forum on Research and Innovation in the UK, on the Home Office Policy Group, the Forensic Regulator's Advisory Group, and I have continued to maintain the Society's presence at relevant police and government conferences and meetings as well as with other learned bodies.

From my summary of the year's events it is clear that the Society is responding to the demands of a changing forensic environment and moving successfully forward in keeping with a modern society.

The Forensic Science Society Trustees' Report

Review of the year by the President (cont'd)

Since I took office in 2009 we have seen some enormous changes. Although many of the staff and Council members have since moved on they can, never-the-less, each take some of the credit for the great strides we have taken to date. At times it has been far from easy but that only makes the rewards even sweeter. I am grateful to them all.

By the time you read this my time as President will be up. I leave the Society in excellent hands and with your continued support I'm confident it will go from strength to strength.

This report was approved by the board on 20 November 2015.

A handwritten signature in black ink, appearing to read 'C Sutherland', written in a cursive style.

Mr C Sutherland
Honorary Secretary

The Forensic Science Society

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of directors and auditors

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 of the incoming resources and application of resources of the charity for that period. In preparing these 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 judgments 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 a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity's Constitution. They 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 charity 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.

Approved by the trustees and signed on their behalf by Mr C Sutherland



Honorary Secretary
20 November 2015

**The Forensic Science Society
Independent Examiner's report
to the trustees of The Forensic Science Society**

I report on the accounts of The Forensic Science Society for the year ended 31 March 2014, which are set out on pages 7 to 13.

Respective responsibilities of directors and auditors

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Beckett FCA
Fellow of the Institute of Chartered Accountants in England and Wales
c/o Becketts, Unit 1 Waterside, Old Boston Road, Wetherby LS22 5NB

20 November 2015

**The Forensic Science Society
Statement of Financial Activities
for the year ended 31 March 2014**

	Notes	Unrestricted funds	
		2014	2013
		£	£
Incoming resources			
Incoming resources from generated funds:			
Voluntary income			
Donations	2	160,914	228,591
Investment income	3	2,955	1,952
Incoming resources from charitable activities	4	261,150	200,977
Total incoming resources		425,019	431,520
Resources expended			
Cost of generating funds:			
Costs of generating voluntary income	5	43,015	32,256
Investment management costs	6	694	1,031
Charitable activities	7	324,982	290,488
Governance costs	8	53,451	44,535
Total resources expended		422,142	368,310
Net incoming /(outgoing) resources		2,877	63,210
Other recognised gains and losses			
Gains on investment assets	12	5,520	7,845
Loss on revaluation of fixed asset for charity's own use	11	(110,000)	-
Net movement in fund for the year		(101,603)	71,055
Fund balance brought forward at 1 April		718,502	647,447
Fund balance carried forward at 31 March		616,899	718,502

The Forensic Science Society
Balance Sheet
as at 31 March 2014

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	11	281,411	396,881
Investments	12	<u>181,301</u>	<u>143,801</u>
		462,712	540,682
Current assets			
Debtors	13	64,036	70,994
Cash at bank and in hand		<u>148,536</u>	<u>150,506</u>
		212,572	221,500
Creditors: amounts falling due within one year	14	(58,385)	(43,680)
Net current assets		<u>154,187</u>	<u>177,820</u>
Net assets		<u>616,899</u>	<u>718,502</u>
Funds			
Unrestricted income fund		616,899	718,502
		<u>616,899</u>	<u>718,502</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

Approved by the council on 20 November 2015 and signed on its behalf by Mr C Sutherland



Honorary Secretary

The Forensic Science Society
Notes to the Accounts
for the year ended 31 March 2014

1 Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention, with the exception that certain fixed assets and investments are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2005) and applicable UK Accounting Standards and the Charities Act 2011.

Incoming resources

Annual subscriptions are recognised when they fall due and to the extent that they are received within three months of the due date. Other donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income from charitable activities is recognised as earned (that is, as the related goods or services are provided). Investment income is recognised on a receivable basis.

Resources expended

Expenditure is accounted for on an accruals basis. Costs of generating funds are those incurred in attracting voluntary income. Charitable expenditure comprises those costs incurred by the Society in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Society and include the cost of the independent examination and costs linked with the strategic management of the Society. Where costs cannot be directly attributed to particular headings they have been allocated to each category on a basis consistent with the use of resources. These costs have been allocated on the basis of time spent by staff on each activity.

Pension costs

The Society contributes to employee stakeholder defined contribution personal pension plans. The Society contribution is restricted to the contribution disclosed in Note 10.

Taxation

The Society is registered as a charity (Charity Commission Reference 209592) and as such the income arising from and expended on its charitable activities is exempt from corporation tax. It is registered for VAT and is subject to partial exemption rules. Any irrecoverable VAT is included in support costs which are then allocated to the charitable activities. Gift Aid is included in the accounts based on amounts recoverable at the balance sheet date.

Depreciation

Freehold property held by the Society for its own use is valued at market value. No depreciation is charged against such property on the grounds that, in the opinion of the Trustees, its residual value will be no less than stated market value. Computers and other equipment are depreciated at 25% on the reducing balance in order to write off the assets over their estimated useful lives.

Fixed asset investments

Investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Funds

The funds of the Society are not subject to any restrictions regarding their use and are available for application to the general purposes of the Society. The Society has no designated funds

The Forensic Science Society
Notes to the Accounts
for the year ended 31 March 2014

	2014	2013
	£	£
2 Voluntary income - donations		
Annual subscriptions	144,874	119,308
Other donations	1,919	95,917
Refund of taxes	14,121	13,366
	<u>160,914</u>	<u>228,591</u>
3 Investment income		
Dividends and interest on listed investments	2,674	1,759
Interest on cash deposits	281	193
	<u>2,955</u>	<u>1,952</u>
4 Income from charitable activities		
Educational activities	196,773	153,667
Research and development	41,262	35,190
Other income	23,115	12,120
	<u>261,150</u>	<u>200,977</u>
5 Cost of generating voluntary income		
Support costs allocated (see note 9)	43,015	32,256
6 Investment management costs		
Investment management	694	1,031
7 Cost of charitable activities		
Educational activities*	267,191	227,658
Research and development*	48,505	45,257
Other income*	9,286	17,573
<i>* including allocated Support costs (Note 9)</i>	<u>324,982</u>	<u>290,488</u>
8 Governance costs		
Independent examination	1,600	1,500
Annual Report	278	280
Consultancy and other professional fees	13,366	11,364
Council and committee expenses	10,869	8,585
Trustees indemnity insurance	2,725	2,696
Support costs allocated (see note 9)	24,613	20,110
	<u>53,451</u>	<u>44,535</u>

The Forensic Science Society
Notes to the Accounts
for the year ended 31 March 2014

	2014	2013
	£	£
9 Support costs		
Employment costs	191,564	159,445
Depreciation, repairs and maintenance	22,386	21,326
Other administration costs	48,464	51,451
	<u>262,414</u>	<u>232,222</u>

Allocation of support costs (based on staff time and cost)

Cost of generating voluntary income	43,015	32,256
Cost of charitable activities - Educational activities	164,659	142,607
Cost of charitable activities - Research and development	22,641	20,250
Cost of charitable activities - Other income	7,486	16,999
Governance costs	24,613	20,110
	<u>262,414</u>	<u>232,222</u>

10 Staff numbers and cost

Salaries	170,340	139,624
Social security costs	13,411	12,135
Pension costs	7,813	7,686
	<u>191,564</u>	<u>159,445</u>

Apportioned to activities on the basis of time and cost:

Cost of generating voluntary income	31,400	22,153
Cost of charitable activities	142,196	123,480
Governance costs	17,968	13,812
	<u>191,564</u>	<u>159,445</u>

The average number of employees calculated on a full time equivalent basis and analysed by function was:

	No	No
Cost of generating voluntary income	1.5	1.5
Cost of charitable activities	5.5	5.0
Governance costs	0.5	0.5
	<u>7.5</u>	<u>7.0</u>

No employee earned more than £60,000 per annum (2013: none)

The Forensic Science Society
Notes to the Accounts
for the year ended 31 March 2014

11 Tangible fixed assets

	Freehold property £	Fixtures and equipment £	Total £
Cost			
At 1 April 2013	375,000	107,322	482,322
Loss on revaluation	(110,000)	-	(110,000)
At 31 March 2014	<u>265,000</u>	<u>107,322</u>	<u>372,322</u>
Depreciation			
At 1 April 2013	-	85,441	85,441
Charge for the year	-	5,470	5,470
At 31 March 2014	<u>-</u>	<u>90,911</u>	<u>90,911</u>
Net book value			
At 31 March 2014	<u>265,000</u>	<u>16,411</u>	<u>281,411</u>
At 31 March 2013	<u>375,000</u>	<u>21,881</u>	<u>396,881</u>

The freehold property, 18a Mount Parade, Harrogate, was revalued at 31 March 2014 by Carter Towler, Harrogate.

12 Investments

	2014 £	2013 £
Market value at 1 April 2013	143,801	135,228
Additions at cost, including income reinvested	31,980	728
Net investment (losses)/gains	<u>5,520</u>	<u>7,845</u>
Market value at 31 March 2014	<u>181,301</u>	<u>143,801</u>
Historical cost of investments held at 31 March	165,315	135,315
Investments are represented by:		
Fixed interest securities	62,653	36,563
Unit trusts and bonds	106,517	72,199
Cash deposit	<u>12,131</u>	<u>35,039</u>
	<u>181,301</u>	<u>143,801</u>

The Forensic Science Society
Notes to the Accounts
for the year ended 31 March 2014

13 Debtors	2014	2013
	£	£
Trade debtors	41,285	48,679
Other debtors	14,121	13,199
Prepayments and accrued income	8,630	9,116
	<u>64,036</u>	<u>70,994</u>

14 Creditors: amounts falling due within one year	2014	2013
	£	£
Trade creditors	33,919	13,633
Income in advance	1,306	20,875
VAT payable/(receivable)	834	342
Other taxes and social security costs	2,079	3,118
Other creditors and accruals	20,247	5,712
	<u>58,385</u>	<u>43,680</u>

15 Post balance sheet events

On 1st April 2014 the entire trade, assets and undertaking have been transferred to The Chartered Society of Forensic Sciences a Limited by Guarantee company established by Royal Charter. The Forensic Science Society ceased to trade at that point.

16 Trustees' expenses and remuneration

During the year trustees received no remuneration (2013: £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 13 trustees totalled £8,830 (2013: £6,096).