



The  
Chartered  
Society of  
Forensic  
Sciences

**ANNUAL REPORT**

**THE CHARTERED SOCIETY OF FORENSIC SCIENCES**

**2015/2016**

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### MEMBERS OF COUNCIL

|                                      |                              |
|--------------------------------------|------------------------------|
| President:                           | Mr T Nelson                  |
| President Elect:                     | Professor MP Evison          |
| Vice President:                      | <i>vacant</i>                |
| Honorary Editor:                     | Professor T Thompson         |
| Honorary Secretary:                  | Mr C Sutherland              |
| Honorary Treasurer:                  | Mr P Ellis ( <i>acting</i> ) |
| Honorary Chair of Quality Standards: | Professor W Vernon           |
| Ordinary Member:                     | Mr B Rankin                  |
| Ordinary Member:                     | Mr P Ellis                   |
| Ordinary Member:                     | Miss A Walters               |
| Ordinary Member:                     | Dr C Gwinnett                |
| Ordinary Member:                     | Mr H Atkin                   |
| Co-opted:                            | Ms L Smith                   |

*All members of Council, excluding co-opted, are Trustees of the Society.*

### CHIEF EXECUTIVE OFFICER

Dr A Hunt

### REGISTERED OFFICE (*at time of report*)

Clarke House, 18a Mount Parade, Harrogate, North Yorkshire, United Kingdom, HG1 1BX  
Registered Charity No: 1156052

### INDEPENDENT EXAMINER

Andrew Beckett, Becketts, Unit 1 Waterside, Old Boston Road, Wetherby, West Yorkshire, LS22 5NB

### BANKERS

Lloyds TSB, 8 Cambridge Crescent, Harrogate, North Yorkshire, HG1 1PE

### INVESTMENT MANAGERS

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

## Trustees' Report

### Yearly Update

The year from April 2015 to March 2016 has, once again, been an exciting one for the Society. I see that my key role as CEO is to manage the Society resources to maximize the benefit for the membership and enable Council and its President to meet their strategic objectives.

The new image generated by the implementation of the new website has meant that the Society looks and feels modern and efficient and is now in a great position to surge ahead. Forensic Science continues to change. Our delivery models are being reviewed in line with the Forensic Strategy for England & Wales. The invitation of the Society to give evidence at the Science and Technology Select committee only goes to demonstrate how their position has shifted in the last year.

Further to this as in previous years we continued to be represented on the Forensic Regulator's Advisory Group and Quality Group as well as having a significant voice in a wide range of key issues

This year has allowed time to really deliver on what you, the members, requested in the members survey. In January 2016 the Society ran its first free to attend workshop for its members and has now embarked on running events across that country aimed at engaging and gathering the views of the wider Forensic Science community. As the year draws to a close we are kick starting the work that will look to lead to the development of a programme to support Sole Traders and SMEs on their route to accreditation.

Last year we outlined that the strategic aim of Tom Nelson as President was to develop the Society as an umbrella organisation. This would enable like-minded groups and societies to become members of The Chartered Society of Forensic Sciences. This has progressed well with FIAG (Forensic Imagery Analysis Group) joining the Society in early 2016. Following on from this

agreement was reached at the Fingerprint Society AGM in March 2016 for the Fingerprint Society membership to formally transfer to CSFS by the middle of 2016. Talks are also progressing well with ALEFA (Association of Law enforcement Forensic Accounts).

By the time you read this Tom Nelson will have completed his Presidency and handed over to Professor Martin Evison. It has been a pleasure and an honour to work with Tom and I hope he will continue working with us.

Last year we talked of the introduction of PEAC (Pre-Employment Assessment of Competence). This skills based assessment was run for the first time in the summer of 2015. It was available to all those wishing to find employment in the forensic sector. The aim was to provide additional assurance of their skills and reasoning competency to their prospective employer. In the first year a total of 25 candidates applied to sit the assessment with 15 completing successfully.

The question of standards within forensic science has been much at the forefront and in response to the need for stakeholders to work together in setting and maintaining standards the Society, alongside FAPSA and other bodies, started to look at the development of a model for accreditation of SMEs and Sole Traders in the forensic arena.

The number of accredited undergraduate and postgraduate courses has increased and the number of courses within the Recognition scheme, for less than full MSc / BSc courses, which was introduced during 2013, has also steadily increased. As well as further extending the Accreditation and Recognition schemes within the UK the Society have broadened our reach to Ireland, Portugal and Australia and this continues to be amongst our strategic objectives

## **Trustees' Report**

The Society's work in broadening the range of Certificates of Professional Competence (CoPC) flourished. The Diploma has now, for the time being at least, been completely withdrawn with the last candidates completing assessments late in 2015. Early in 2016 the Society secured a partner to work with them on the ongoing development of the CPC for CSIs. Work also continues in other areas including Imaging and Firearms.

Membership figures show a steady increase year on year, across all categories, which is an endorsement of the developments we have invested in. Students and Graduates are the future of the Society and it is pleasing to see the increase in the number of graduates now taking up Associate membership. Further the number of existing members applying to be Professional members continues to increase.

The Society publications have had another great year under the guidance of the Editor Professor Tim Thompson. The six issues of Science & Justice a year are proving popular – submissions are gradually increasing and the advantage of now being wholly electronic means page count has also increased. The impact factor for 2015 was 1.959 (Thomson Reuters). This is the highest it has been in 20 years putting S&J 4<sup>th</sup> in the medicolegal category, critically sitting above both Forensic Science International and Journal of Forensic Sciences. The new Editorial Board appointed for Science & Justice in 2014 have settled in well and are turning around work more efficiently than ever.

From 2015/16 a greater emphasis has been placed on the Society's other publications and the importance they have for engaging with the membership. Peter Ellis, Editor of CSEye, with excellent support from Nicola Schumacher have made a huge difference to the look, feel and popularity of CSEye. Submissions are steadily increasing resulting in a highly readable quarterly publication. The advent of the Fingerprint Society now coming on board will, longer term, lead also to Fingerprint Whorld becoming part of the CSFS publication suite. The more careful control of the entire publication suite now means that the members enjoy at least one publication every month.

Following a number of previous discussions it was formally decided by the Strategy Committee and ratified by Council at the November meeting that the trustees should look at a range of options for potential repositioning of the Society Office. The CEO was asked to prepare a briefing document for discussion at a trustees meeting to be held in March. At this meeting it was formally decided that Clarke House would be put up for sale with the view of maximising its return and that the office would be relocated to suitable serviced offices in Harrogate. The Office was put up for sale in mid-March and registered immediate interest.

**Dr Anya Hunt**  
**CEO**

## Trustees' Report

### Achievements and Performance

#### Prizes and Awards

The following prizes were awarded:

#### **Most Meritorious Student on an Accredited Undergraduate Forensic Course**

Joint Winners **Philip Pikula** from Staffordshire University and **Kathryn Sloper** from Liverpool John Moores University

#### **Most Meritorious Student on a Postgraduate Forensic Course**

Joint Winners **Kayleigh Carr** from Teesside University and **Emma Kolbe** from the University of Strathclyde.

#### **PW Allen Award 2015 - for the best paper published in Science & Justice**

*"Hyperspectral imaging of gel inks: An emerging tool in document analysis"*

Authors: G Reed, K Savage, D Edwards, N NicDaeid

Volume 54/1, 219–238, pg 71-80.

#### **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. Candidates should have a first or upper second class honours degree or equivalent qualification in terms of certification. However, relevant experience and expertise or extensive practice may also qualify an applicant for consideration for the award.

#### **Best Research Scholarship**

Dr Kevin Farrugia, University of Abertay

**Paper title:** *"The effect of mark enhancement techniques on the subsequent detection of blood"*

#### **Special Awards**

**2015** Robert Green, Charlie Bryce and Jeremy Bradshaw received awards in recognition of their special contributions to the Society.

## Postgraduate Diploma Awards

#### ***Crime Scene Investigation:***

John Axby

Thomas Beech

#### ***Firearms Examination:***

Ursula Cummins

Sharon Langan

#### ***Document Examination:***

Michael Moore

#### ***Certificate in Firearms:***

Lee Trueman

#### **Award for the Highest Marks Achieved in the Society Professional Diploma**

Sharon Langan - Firearms

#### **Pre-employment assessment of Competence (PEAC)**

#### ***Laboratory Analysis (Biology)***

Lauren Barnett

Kayleigh Frod

#### ***Laboratory Analysis (Chemistry)***

Ailidh Forrester

Rachel Hamilton-Hughes

Emily Horrocks

Ainslie Smith

#### ***Crime Scene Investigation***

Louise Dunn

Kayleigh Frod

May Jarche

Sera Jess

Rupert McIvor

Jennyfer Uran Mesa

Megan Needham

Anastasia Rodrigues

Alice Smith

#### **The Dr Ann Priston Award for Excellence in Casework**

John McCullough, Forensic Science Ireland

#### **Dr Ray Williams Award for best poster at the symposium**

Lucy Carver, King's College London

## University Accreditation & Recognition Scheme

Universities which received **Accreditation** of their courses during 2015/2016 were:

University of Central Lancashire\*  
University of Huddersfield\*  
University of Sunderland  
Institute of Tallaght Dublin  
Teesside University\*

Universities which received **Reaccreditation** of their courses during 2015/2016 were:

Staffordshire University  
University of Worcester

Universities which received **Recognition** of their courses during 2015/2016 were:

Institute of Tallaght Dublin  
University of Cumbria

*\*Additional courses accredited*

### **2015-2016 Conference Programme** **(1 April 2015 until 31 March 2016)**

#### **Forensic Europe Expo** Olympia London **21-22 April 2015**

In Collaboration with Clarion Events

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#### **DNA Conference and Body Fluids Forum** The Jury's Inn Hotel, Birmingham **29-30 April 2015**

Convenors: Marce Lee-Gorman and Dr David Casey

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#### **Fire Investigation Conference** The Hilton Hotel, Leeds **21-22 September 2015**

Where were we? Where are we now? Where do we want to go? How do we get there?

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#### **Postgraduate Research Symposium** The Renaissance Manchester City Centre Hotel **5 November 2015**

Convenor: Lisa Smith

#### **Autumn Conference and AGM**

The Renaissance Manchester City Centre Hotel  
**5-6 November 2015**

By changing nothing, nothing changes -  
Innovation to develop forensic science practice in  
support of the justice system

Convenors: Brian Rankin and Callum Sutherland

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#### **Next Generation Sequencing Event** The Jury's Inn Hotel, Birmingham **25 November 2015**

In Collaboration with the National DNA Database

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#### **Student Conference**

St John's Campus, University of Worcester  
**5 December 2015**

Meet the Experts

Convenor: Kate Unwin

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#### **How to succeed at publishing and funding applications in forensic science.** College Court Leicester **27 January 2016**

## **Trustees' Report**

### **Financial Review and reserves**

The Statement of Financial Activities shows a surplus for the year of £23,396 and reserves at the end of the year of £629,957

The reserves of the Society are held in an unrestricted fund and at the end of the year £304,744 of the total is represented by tangible fixed assets. The balance of £325,213 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.

### **Public Benefit Statement**

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 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.

### **Structure, Governance and Management**

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

A maximum of twelve 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. These meet frequently 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.

### **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.

## 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).

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 on 15<sup>th</sup> November 2016 and signed on their behalf by:



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Callum Sutherland  
Honorary Secretary

## **Independent examiner's report to the trustees of The Chartered Society of Forensic Sciences**

I report on the accounts of the Society for the year ended 31 March 2016, which are set out on pages 10 to 15.

Respective responsibilities of trustees and examiner:

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

It is 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 below.

### ***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

10<sup>th</sup> November 2016

## Statement of Financial Activities for the year ended 31 March 2016

|   | Notes | 2016<br>£      | 2015<br>£       |
|---|-------|----------------|-----------------|
| <b>Incoming resources</b>                       |       |                |                 |
| Incoming resources from generated funds:        |       |                |                 |
| Voluntary income                                |       |                |                 |
| Donations                                       | 2     | 174,218        | 163,446         |
| Investment income                               | 3     | 3,820          | 3,765           |
| Incoming resources from charitable activities   | 4     | 292,755        | 220,038         |
| <b>Total incoming resources</b>                 |       | <b>470,793</b> | <b>387,249</b>  |
| <b>Resources expended</b>                       |       |                |                 |
| Cost of generating funds:                       |       |                |                 |
| Costs of generating voluntary income            |       |                |                 |
| Investment management costs                     | 6     | 757            | 747             |
| Charitable activities                           | 7     | 364,984        | 306,263         |
| Governance costs                                | 8     | 46,926         | 58,735          |
| <b>Total resources expended</b>                 |       | <b>444,339</b> | <b>402,359</b>  |
| <b>Net incoming / (outgoing) resources</b>      |       | <b>26,454</b>  | <b>(15,110)</b> |
| <b>Other recognised gains and losses</b>        |       |                |                 |
| (Losses) / gains on investment assets           | 12    | (3,058)        | 4,772           |
| <b>Net movement in fund for the year</b>        |       | <b>23,396</b>  | <b>(10,338)</b> |
| <b>Fund balance brought forward</b>             |       | <b>606,561</b> | <b>616,899</b>  |
| <b>Fund balance carried forward at 31 March</b> |       | <b>629,957</b> | <b>606,561</b>  |

## Balance Sheet as at 31 March 2016

|   | Notes | 2016<br>£      | 2015<br>£      |
|---|-------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |
| Tangible assets                                       | 11    | 304,744        | 301,721        |
| Investments   | 12    | 188,784        | 188,887        |
|   |       | <u>493,528</u> | <u>490,608</u> |
| <b>Current assets</b>                                 |       |                |                |
| Debtors   | 13    | 147,464        | 41,714         |
| Cash at bank and in hand                              |       | 58,460         | 104,810        |
|   |       | <u>205,924</u> | <u>146,524</u> |
| <b>Creditors: amounts falling due within one year</b> | 14    | (69,495)       | (30,570)       |
| <b>Net current assets</b>                             |       | <u>136,429</u> | <u>115,954</u> |
| <b>Net assets</b>                                     |       | <u>629,957</u> | <u>606,561</u> |
| <b>Funds</b>  |       |                |                |
| Unrestricted income fund                              |       | 629,957        | 606,561        |
| <b>Shareholders' funds</b>                            |       | <u>629,957</u> | <u>606,561</u> |

Approved by the Council on 15<sup>th</sup> November 2016 and signed on its behalf by Callum Sutherland, Honorary Secretary.



Callum Sutherland, Honorary Secretary

## Notes to the Financial Statements for the year ended 31 March 2016

### 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 independent examination fees 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 1156052) and as such the income arising from and expended on its charitable activities is exempt from corporation tax. 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 its 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.

Notes to the Financial Statements for the year ended 31 March 2016

|  | 2016           | 2015           |
|--|----------------|----------------|
| <b>2 Voluntary income – donations</b>              | <b>£</b>       | <b>£</b>       |
| Annual subscriptions                               | 159,007        | 147,796        |
| Other donations                                    | 200            | 900            |
| Refund of taxes                                    | 15,011         | 14,750         |
|  | <u>174,218</u> | <u>163,446</u> |
| <b>3 Investment income</b>                         |                |                |
| Dividends and interest on listed investment        | 3,712          | 3,561          |
| Interest on cash deposits                          | 108            | 204            |
|  | <u>3,820</u>   | <u>3,765</u>   |
| <b>4 Income from charitable activities</b>         |                |                |
| Educational activities                             | 225,828        | 165,634        |
| Research and development                           | 40,580         | 47,062         |
| Other income                                       | 26,347         | 7,342          |
|  | <u>292,755</u> | <u>220,038</u> |
| <b>5 Cost of generating voluntary income</b>       |                |                |
| Support costs allocated (see note 9)               | 31,672         | 36,614         |
|  | <u>31,672</u>  | <u>36,614</u>  |
| <b>6 Investment management costs</b>               |                |                |
| Investment management                              | 757            | 747            |
|  | <u>757</u>     | <u>747</u>     |
| <b>7 Cost of charitable activities</b>             |                |                |
| Educational activities*                            | 329,411        | 259,340        |
| Research and development*                          | 31,259         | 42,341         |
| Other income*                                      | 4,314          | 4,582          |
|  | <u>364,984</u> | <u>306,263</u> |
| <i>*including allocated Support costs (note 9)</i> |                |                |
| <b>8 Governance costs</b>                          |                |                |
| Independent Examination                            | 2,220          | 2,040          |
| Consultancy and other professional fees            | 5,126          | 7,482          |
| Council and committee expenses                     | 9,284          | 12,048         |
| Trustee indemnity insurance                        | 2,900          | 2,968          |
| Support costs allocated (see note 9)               | 27,396         | 34,197         |
|  | <u>46,926</u>  | <u>58,735</u>  |
| <b>9 Support costs</b>                             |                |                |
| Employment costs                                   | 176,392        | 184,162        |
| Depreciation, repairs and maintenance              | 31,000         | 33,632         |
| Other administration costs                         | 36,994         | 48,374         |
|  | <u>244,386</u> | <u>266,168</u> |

Notes to the Financial Statements for the year ended 31 March 2016

|   | 2016           | 2015           |
|---|----------------|----------------|
|   | £              | £              |
| <b>9 Support costs (continued)</b>                                |                |                |
| <b>Allocation of support costs (based on staff time and cost)</b> |                |                |
| Generating voluntary income                                       | 31,672         | 36,614         |
| Charitable activities - Educational activities                    | 174,985        | 178,788        |
| Charitable activities - Research and development                  | 7,867          | 13,378         |
| Charitable activities - Other income                              | 2,466          | 3,191          |
| Governance costs  | 27,396         | 34,197         |
|   | <u>244,386</u> | <u>266,168</u> |
| <b>10 Staff numbers and costs</b>                                 |                |                |
| Salaries  | 155,460        | 159,861        |
| Social security costs   | 11,877         | 14,452         |
| Pension costs   | 9,055          | 8,554          |
|   | <u>176,392</u> | <u>182,867</u> |
| Apportioned to activities on basis of time & cost:                |                |                |
| Cost of generating voluntary income                               | 22,860         | 25,155         |
| Cost of charitable activities                                     | 133,758        | 134,218        |
| Governance costs  | 19,774         | 23,494         |
|   | <u>176,392</u> | <u>182,867</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        | 5.5        |
| Governance costs                    | 0.5        | 0.5        |
|                                     | <u>7.5</u> | <u>7.5</u> |

**11 Tangible assets**

|                       | Freehold property | Fixtures & equipment | Total          |
|-----------------------|-------------------|----------------------|----------------|
|                       | £                 | £                    | £              |
| <b>Cost</b>           |                   |                      |                |
| At 1 April 2015       | 265,000           | 139,872              | 404,872        |
| Additions             | -                 | 16,272               | 16,272         |
| At 31 March 2016      | <u>265,000</u>    | <u>156,144</u>       | <u>421,144</u> |
| <b>Depreciation</b>   |                   |                      |                |
| At 1 April 2015       |                   | 103,151              | 103,151        |
| Charge for the year   | -                 | 13,249               | 13,249         |
| At 31 March 2016      |                   | <u>116,400</u>       | <u>116,400</u> |
| <b>Net book value</b> |                   |                      |                |
| At 31 March 2016      | <u>265,000</u>    | <u>39,744</u>        | <u>304,744</u> |
| At 31 March 2015      | <u>265,000</u>    | <u>36,721</u>        | <u>301,721</u> |

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

## Notes to the Financial Statements for the year ended 31 March 2016

|  | 2016           | 2015           |
|--|----------------|----------------|
| <b>12 Investments</b>                                    | <b>£</b>       | <b>£</b>       |
| Market value at 1 April 2015                             | 188,887        | 181,301        |
| Additions at cost, including income reinvested           | 2,955          | 2,814          |
| Net investment gains/losses                              | (3,058)        | 4,772          |
| Market value at 31 March 2016                            | <u>188,784</u> | <u>188,887</u> |
| <br>   |                |                |
| Historical cost of investments held at 31 March          | 165,315        | 165,315        |
| <br>   |                |                |
| Investments are represented by:                          |                |                |
| Fixed interest securities                                | 66,233         | 63,663         |
| Unit trusts and bonds                                    | 115,514        | 110,273        |
| Cash deposit   | 7,037          | 14,951         |
|  | <u>188,784</u> | <u>188,887</u> |
| <br>   |                |                |
| <b>13 Debtors</b>  |                |                |
| Trade debtors  | 73,678         | 23,169         |
| Other debtors  | 69,900         | 14,750         |
| Prepayments and accrued income                           | 3,886          | 3,795          |
|  | <u>147,464</u> | <u>41,714</u>  |
| <br>   |                |                |
| <b>14 Creditors: amounts falling due within one year</b> |                |                |
| Trade creditors  | 9,734          | 450            |
| Income in advance  | 51,820         | 19,740         |
| Other taxes and social security costs                    | 4,020          | 4,492          |
| Other creditors and accruals                             | 3,921          | 5,888          |
|  | <u>69,495</u>  | <u>30,570</u>  |

### 15 Trustees' expenses and remuneration

During the year Trustees received no remuneration (2015: £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 12 trustees totalled £9,037 (2015: £8,715)

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