

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st DECEMBER 2022

Charity No. 1124789

FAWCETT & CO (ACCOUNTANTS) LIMITED  
BRUNSWICK HOUSE  
86/88 CARHOLME ROAD  
LINCOLN  
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st DECEMBER 2022

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INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM  
YEAR ENDED 31st DECEMBER 2022

Legal and Administrative Information

**Trustees:**

Leigh Richards (resigned 2nd September 2022)  
Emma Wilson  
James Acott  
Christopher Ward

Director of Administration:  
Paola Ponticelli (appointed January 2022)

**Charity Number:** 1124789

**Charity's Principal Address:**

Prometheus Forensic Services  
Unit 8  
Bulrushes Business Park  
East Grinstead  
RH19 4LZ

**Bankers:**

Unity Trust Bank  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

**Independent Examiners:**

Fawcett & Co (Accountants) Limited  
Brunswick House  
86/88 Carholme Road  
Lincoln  
LN1 1SP

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022

The Trustees present their report together with the financial statements for the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 – the Financial Reporting Standard applicable within the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### Constitution, objects and policies

The International Association of Arson Investigators United Kingdom operates as the UK Association of Fire Investigators (UK-AFI).

In accordance with our Constitution which is publicly available on the associations' website, the objectives are:

The preservation of life and property and prevention of crime for the public benefit in particular by:

- a) Developing and maintaining good practice in the investigation of fire and arson by ensuring the highest professional standard of competence,
- b) Developing technical knowledge in fire and arson investigation techniques and procedures and making that knowledge available to professionals, service providers and the public.

The association's objectives are achieved by organising tested training events, the promotion of professional qualification, professional membership and the maintenance of an historic product recall database (which is available to the general public).

Several policies have been complied with which include a standard operating procedure (SOP) for the membership sub-committee and data protection guidance for the board.

#### Trustees

The Trustees named on page 3 have served in the year.

#### Developments, activities and achievements and future developments

The UK-AFI holds two training events every year. In 2022 the AGM was held online in January but the annual training conference (ATC) was postponed to May due to Covid. The second, the summer training conference (STC) was held online in September.

We continue to produce two journals every year to provide information and knowledge between the conferences.

Future developments include the promotion of the professional qualifications (Certified Fire Investigator etc), maintenance of members CPD via the member portal on the website, at least monthly emails to the membership to ensure good and timely communication with the members, use of social media to raise the profile of the association and communicate with members.

## Events/Activities

AGM in January 2022 was held online. Annual training conference in May 2022 was held in Newcastle and was attended by approximately 110 delegates from the UK, USA and Europe.

The summer Training conference in September 2022 was held online with approximately 111 delegates.

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022 (ctd)

**Financial Review**

The Charity with the support of its donors, staff and volunteers generated incoming resources of £84194. Total resources expended were £48754. This has resulted in a net surplus which has been added to reserves brought forward.

**Risk Management**

The Trustees have conducted a review of the major risks to which the charity is exposed. The recording of risks has been established, the information is incorporated into the recorded minutes of the Executive and Board meetings, the information is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

**Reserves Policy**

The Association is a small charity with a stable pattern of receipts and payments. In normal circumstances, it is considered that the Association has no reason to hold reserves in large amounts. New capital or revenue projects are only approved and supported financially by the Association, when revenue is already in place within its funds where pledged support has been received in writing. The Association funds will not be allowed to be into deficit.

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2022 (ctd)

**Responsibilities of the Trustees**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and if its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Trustees should follow the best practice and:

- 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 U.K accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Charity Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the Trustees on \_\_\_\_\_ /2023 and signed on their behalf.

James Acott  
James Acott (Oct 31, 2023 14:57 GMT)

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James Acott

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

We report on the accounts of the International Association of Arson Investigators United Kingdom for the year ended 31<sup>st</sup> December 2022 which are set out on pages 10 to 13.

**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 our responsibility to:

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

**Basis of the Independent examiner's statement**

Our 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 the seeking of explanations from the 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 on page 9.



INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS UNITED KINGDOM

**Independent examiner's statement**

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

- (1) which gives us reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with Section 130 of 2011 Act and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Fawcett & Co*  
Fawcett & Co (Oct 31, 2023 09:30 GMT)

Fawcett & Co (Accountants) Limited  
Brunswick House  
86/88 Carholme Road  
Lincoln  
LN1 1SP

Dated:            /            /2023

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2022


Income	Notes	General Fund	2022	2021
Membership and Conferences		78037	78037	49902
Sponsorship		-	-	1500
Other		<u>6157</u>	<u>6157</u>	<u>816</u>
		<u>84194</u>	<u>84194</u>	<u>52218</u>
 <b>Expenditure</b>				
Activities	4.	<u>48754</u>	<u>48754</u>	<u>17742</u>
		<u>48754</u>	<u>48754</u>	<u>17742</u>
<b><u>NET INCOME/(EXPENDITURE)</u></b>		35440	35440	34476
Total funds brought forward on 1 <sup>st</sup> January 2022		<u>92886</u>	<u>92886</u>	<u>58410</u>
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>128326</u>	<u>128326</u>	<u>92886</u>

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

BALANCE SHEET AS AT 31st DECEMBER 2022


	Notes	2022	2021
Debtors		12423	13312
Cash at bank in Hand	6.	116983	80329
<b>Creditors:</b> Amount falling due within one year	7.	<u>(1080)</u>	<u>(755)</u>
<b>Net Assets</b>		<u>128326</u>	<u>92886</u>
<b>Unrestricted General Funds</b>		<u>128326</u>	<u>92886</u>

Approved by the Trustees on and signed  
on their behalf

  
Emma Wilson (Oct 31, 2023 15:46 GMT)

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Emma Wilson- TRUSTEE

  
James Acott (Oct 31, 2023 14:57 GMT)

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James Acott

Date:            /            /2023

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

Notes to the Accounts for the year ended 31st December 2022

**1. BASIS OF PREPARATION**

**1.1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost in accordance with:

- 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 U.K and Republic of Ireland (FRS 102) and Charities Act 2011.

**2. FUND ACCOUNTING**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are Unrestricted funds which the Trustees have decided at their discretion to set aside for specific purposes.

**3. ACCOUNTING POLICIES**

**Income**

**3.1 Income Recognition**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources; and
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.
- Payments for deposit for Annual Training Conference are included in training costs in the year they are made.

**3.2 Sponsorship**

Sponsorship is only included in the SOFA when the charity has unconditional entitlement to the resources.

**EXPENDITURE**

**3.3 Expenditure Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022

**4. EXPENDITURE**

	<b>General Funds</b>	<b>2022</b>	<b>2021</b>
<u>Activities</u>			
Administration	9623	9623	11358
Bank Charges	668	668	527
Computer Costs	2996	2996	2535
Accountancy	1080	1080	755
Other Expenses	<u>34387</u>	<u>34387</u>	<u>2567</u>
	<u>48754</u>	<u>48754</u>	<u>17742</u>

**5. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS**

An agreement existed between the charity and Paola Ponticelli for administration duties to be carried out by her.

During the year a total amount of £2220 (2021 £NIL) was paid to her.

The Trustees did not receive any remuneration in their roles as Trustees.

**6. CASH AT BANK AND IN HAND**

	<b>2022</b>	<b>2021</b>
Cast at Bank	<u>116983</u>	<u>80329</u>

**7. CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR**

	<u>1080</u>	<u>755</u>
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# International Association of Arson Investigators United Kingdom report and financial statements for the year ended 31 December 2022.


Final Audit Report


2023-10-31


Created:	2023-10-30
By:	Fawcett & Co (documents@fawcettandco.co.uk)
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