

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> DECEMBER 2021

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  
31<sup>st</sup> DECEMBER 2021

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INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM  
YEAR ENDED 31<sup>st</sup> DECEMBER 2021

Legal and Administrative Information

**Trustees:**

Michael Flanagan (resigned 25<sup>th</sup> January 2021)  
Leigh Richards (resigned 2<sup>nd</sup> September 2022)  
Deon Webber (resigned 25<sup>th</sup> January 2021)  
Emma Wilson (appointed 25<sup>th</sup> January 2021)  
James Acott (appointed 25<sup>th</sup> January 2021)  
Christopher Ward  
Paola Ponticelli (appointed 2<sup>nd</sup> September 2022)

Director of Administration:

Louise Dodson (resigned September 2021)  
Paola Ponticelli (appointed January 2022)

**Charity Number:** 1124789

**Charity's Principal Address:**

PO Box 1318  
Fenton  
Lincoln  
LN1 2WZ

**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 31<sup>st</sup> DECEMBER 2021

The Trustees present their report together with the financial statements for the charity for the year ended 31<sup>st</sup> December 2021. 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. One of the Trustees resigned in 2022 and was replaced by a current member of the Executive Board.

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

The UK-AFI holds two training events every year in 2021 they were both held online. One in January (the Annual Training Conference or ATC that incorporates the AGM) and one in July (the Summer Training Conference or STC). Several free webinars were produced during 2021.

We continue to produce two journals every year in line with the training conference wherever possible.

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.

## Events/Activities

Annual Training Conference and AGM in January 2021 was held online and was attended by delegates from the UK, USA and Europe.

The Summer Training Conference in July 2021 was held online.

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

TRUSTEE'S REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021 (ctd)

**Financial Review**

The Charity with the support of it's donors, staff and volunteers generated incoming resources of £52218. Total resources expended were £17742. 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 recoding 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 31<sup>st</sup> DECEMBER 2021 (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                    /                    /2022 and signed on their behalf.



Emma Wilson (Nov 4, 2022 14:08 GMT)

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Emma Wilson

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 2021 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 (Nov 4, 2022 13:25 GMT)

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

Dated:            /            /2022

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

<b>Income</b>	<b>Notes</b>	<b>General Fund</b>	<b>2021</b>	<b>2020</b>
Membership and Conferences		49902	49902	33607
Sponsorship		1500	1500	-
Other		<u>816</u>	<u>816</u>	<u>1015</u>
		<u>52218</u>	<u>52218</u>	<u>34622</u>
 <b>Expenditure</b>				
Activities	4.	<u>17742</u>	<u>17742</u>	<u>54362</u>
		<u>17742</u>	<u>17742</u>	<u>54362</u>
<b><u>NET INCOME/(EXPENDITURE)</u></b>		34476	34476	(19740)
Total funds brought forward on 1 <sup>st</sup> January 2021		<u>58410</u>	<u>58410</u>	<u>78150</u>
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>92886</u>	<u>92886</u>	<u>58410</u>

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2021

	NOTES	2021	2020
Debtors		13312	0
Cash at Bank in Hand	6.	80329	59096
<b>Creditors:</b> Amounts falling due within one year	7.	<u>(755)</u>	<u>(686)</u>
<b>Net Assets</b>		<u>92886</u>	<u>58410</u>
<b>Unrestricted General Funds</b>		<u>92886</u>	<u>58410</u>

Approved by the Trustees on and signed  
on their behalf

  
Emma Wilson (Nov 4, 2022 14:08 GMT)

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Emma Wilson – TRUSTEE

  
Paola Ponticelli (Nov 4, 2022 14:32 GMT)

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Paola Ponticelli

Date:            /            /2022

INTERNATIONAL ASSOCIATION OF ARSON  
INVESTIGATORS UNITED KINGDOM

Notes to the Accounts for the year ended 31<sup>st</sup> December 2021

**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 2021

**4. EXPENDITURE**

	<b>General Funds</b>	<b>2021</b>	<b>2020</b>
<u>Activities</u>			
Training	-	-	24828
Administration	11358	11358	23637
Bank Charges	527	527	466
Computer Costs	2535	2535	2128
Accountancy	755	755	764
Other Expenses	<u>2567</u>	<u>2567</u>	<u>2539</u>
	<u>17742</u>	<u>17742</u>	<u>54362</u>

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

An agreement existed between the charity and Louise Dodson for administration duties to be carried out by her. During the year a total amount of £3087 (2020 £5747) was paid to her.

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

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

	<b>2021</b>	<b>2020</b>
Cast at Bank	<u>80329</u>	<u>59096</u>

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

	<u>755</u>	<u>686</u>
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# International Association of Arson Investigators United Kingdom report and financial statements for the year ended 31 December 2021.

Final Audit Report

2022-11-04

Created:	2022-10-31
By:	Fawcett & Co (documents@fawcettandco.co.uk)
Status:	Signed
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-  Signer emma.wilson@uk-afi.org entered name at signing as Emma Wilson  
2022-11-04 - 14:08:17 GMT
-  Document e-signed by Emma Wilson (emma.wilson@uk-afi.org)  
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2022-11-04 - 14:30:10 GMT

 Signer paola.ponticelli@uk-afi.org entered name at signing as Paola Ponticelli

2022-11-04 - 14:32:24 GMT

 Document e-signed by Paola Ponticelli (paola.ponticelli@uk-afi.org)

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 Agreement completed.

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