

Charity no. 1124789

**International Association of Arson
Investigators United Kingdom**

**Report and Unaudited Financial
Statements**

31 March 2025

International Association of Arson Investigators United Kingdom

Reference and administrative details

For the period ended 31 March 2025

Charity number	1124789
Registered office address	PO Box 365 Alton GU34 9LW
Trustees	The trustees who served during the year and up to the date of this report were as follows: James Acott Richard Hagger Claire Mansi David Schudel
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

The Trustees present their report together with the financial statements for the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with accounting policies set out on pages 10 and 11 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, objectives and policies

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 standards of competence; and
- b) Developing technical knowledge in fire and arson investigation techniques and procedures and making 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 recognition for third party training events through a CPD Accredited Activity programme.

Several policies have been compiled with which include standard operating procedures (SOPs) for the membership sub-committee and data protection guidance for the board.

Structure, governance and management

The trustees named on page 1 have served in the year.

As referenced in our constitution:

The UK-AFI management structure includes:

The Executive Team: The executive team of the Association shall be comprised of; President, 1st Vice-President, 2nd Vice President and the immediate past-President.

The Board of Directors: The board shall consist of the Executive Team, the Director of Administration and seven Directors. Past-Presidents will be ex-officio members of the Board.

Board of Directors positions will hold office for a three-year period and cannot hold more than two terms of office; they are elected by the membership in line with governance and the association's constitution. The roles within the Executive team are also directly elected by the membership, voting takes place each year to elect a new 2nd Vice President in line with governance and the associations constitution. Roles within the Executive Team are successional, with the 2nd Vice President progressing to 1st Vice President, President and Immediate Past-President, during each AGM within the proceeding four-year period.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, 'Charities and Public Benefit'. The board are mindful of this guidance in setting the objectives for the association.

Development, activities and achievements and future developments.

The UK-AFI holds two training conferences every year. We continue to produce two printed journals every year, and issue regular electronic newsletters to subscribed members to provide information and knowledge between conferences.

The UK-AFI was approved by the Commissioners for HM Revenue and Customs for inclusion within the HMRC list of Approved Professional Organisations and Learned Societies under Section 344 of the Income Tax (Earnings and Pensions) Act 2003 with effect from 6 April 2023.

Membership

As of April 2025, the UK-AFI has an active membership with 600 members across both public and private sectors. Membership is predominantly UK based but with several members from across Europe, America and Australasia.

Events and Activities

The Summer Training Conference (STC) in July 2024 was held in Nottingham, with over 100 delegates from the UK and Europe, participating in interactive workshop training sessions covering topics including Fire Scene Photography, Photo-ionisation Detectors, Animal Forensics, Acoustic Soot Agglomeration on Smoke Alarm sounders and Evidence Recovery.

The Annual Training Conference (ATC) in January 2025 was held in Liverpool, with 170 delegates participating in two days of presentation lectures with speakers from across the UK and Europe.

Several members from UK-AFI attended the International Association of Arson Investigation (IAAI), International Training Conference (ITC) in Las Vegas, Nevada, US in April 2024 attending training sessions and networking with over 900 fire investigation delegates from across the world. Two UK-AFI members received financial assistance from the UK-AFI to attend this training event (further details listed below). UK-AFI President Hancock and Past Presidents Acott and Wilson (ITC attendance approved and deferred from previous financial years) attended actively representing the UK-AFI in IAAI Committee meets, covering Chapters Officers, IAAI Certifications, IAAI Membership and International 'Offshore' Chapters. This led to the dissemination of information for the benefit of the UK-AFI and its members.

The UK-AFI continues to work with the international fire investigation community for the benefit of our members, during this financial year UK-AFI 2nd Vice President C.Mansi has also held elected positions within the IAAI Board of Directors and European Association of Fire Investigators (E-AFI).

Future events

The UK-AFI is working on continuing our training programme, with the Summer Training Conference in Southampton in June 2025, and our 2-day Annual Training Conference in January 2026 will be heading to York. Planning is underway for sourcing suitable venues for Summer Training Conference 2026 and the 2027 Annual Training Conference.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

Bursaries and grants

The UK-AFI has developed the following bursaries and grants for the purposes of conducting research and the development of academic and professional development programs for UK-AFI members.

Research bursary

The Research and Academic Development Grant Program was developed to provide UK-AFI members with financial assistance, up to a maximum value of £2,000 per annum, in support of research and study of fire investigation related work or projects.

The UK-AFI Research and Academic Development Grant Program is designed to support the development of UK-AFI members by providing financial support to professionals for the purpose of encouraging testing and research in subject areas germane to the field of fire investigation. For further details on eligibility requirements are available on our website.

No applications for this bursary were received during this financial year.

UK-AFI Members – Certified Fire Investigator (IAAI-CFI®)/ Fire Investigation Technician (IAAI-FIT®) Support Scheme

The IAAI-CFI/FIT Support Scheme is designed to support the development of UK-AFI members by providing financial support to professionals who are members of the UK-AFI and IAAI for the purpose of increasing their knowledge and understanding of Fire Investigation.

The UK-AFI Members IAAI-CFI/FIT Support Scheme is also aimed at promoting the credibility and value of Internationally recognised professional certification and programs here in the United Kingdom. For further details on eligibility requirements are available on our website.

One UK-AFI Member applied for this bursary during this financial year and received funding totalling £165 following achievement of the IAAI – Certified Fire Investigator certification.

UK-AFI International Training Conference (ITC) Attendance Grant

The UK-AFI aims to provide one member per year with financial assistance, covering the conference and hotel fee of the IAAI International Training Conference (ITC), to support the training of our members beyond that supplied within the UK. The UK-AFI ITC attendance grant is not designed to cover all of the costs of attendance, but rather to offset specific costs, which would afford applicants a greater opportunity to attending the ITC. This grant supports the training and development of its members to increase their professional knowledge. For further details on eligibility requirements are available on our website. The annual cost of this Grant is approximately £1,200.

In January 2025 – one applicant was randomly drawn from eligible applications and was awarded the ITC Attendance Grant, to attend the IAAI 76th ITC Conference, in Atlantic City, New Jersey in April 2025. Due to work commitments the Grant Winner formerly requested to defer their grant for one year, this was approved by the UK-AFI Board.

Both the 2023 & 2024 ITC Attendance Grant winners, attended the IAAI 75th ITC Conference, in Las Vegas, Nevada in April 2024 where they represented the UK-AFI and their organisations. The total funding awarded under this grant was £1,934.

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

Financial review

The Charity with the support of it's donors, staff and volunteers generated incoming resources from charitable activities of £99,456. Income from other trading activities including event sponsorship and merchandise sales was £3,725. Total income was £103,462. Total resources expended were £89,903.

Due to changes in the Financial year end, the current year figures represent a 12-month period whereas the previous financial period which a 15 -month period. The drop in income and expenditure in the year compared to the prior period reflects the fact that due to being a longer period, the prior period included the income and associated costs for 3 conferences, compared to only 2 in the current year.

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 enter into deficit.

The total funds of the charity as at the year end date were £103,714 of which £93,056 were unrestricted general funds and £10,658 were designated funds.

Unrestricted free reserves (general funds) held at 31 March 2025 were £93,056, which represents around 12 months' expenditure. The trustees consider this to be an appropriate level of reserves for the moment, and are in the process of developing a more detailed reserves policy.

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.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

International Association of Arson Investigators United Kingdom

Report of the trustees

For the year ended 31 March 2025

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate 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.

The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 26 January 2026 and signed on their behalf by

Richard Hagger - Trustee

Independent examiner's report

To the trustees of

International Association of Arson Investigators United Kingdom

I report to the trustees on my examination of the accounts of International Association of Arson Investigators United Kingdom (the charity) for the period ended 31 March 2025, which are set out on pages 8 to 16.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.

Date: 26 January 2026

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

International Association of Arson Investigators United Kingdom

Statement of financial activities

For the period ended 31 March 2025

	Note	12 months to 2025 Total	15 months to 2024 Total
		£	£
Income from:			
Charitable activities	2	99,456	148,918
Other trading activities	3	3,725	11,813
Investments		281	377
Total income		103,462	161,108
Expenditure on:			
Charitable activities		89,903	165,652
Total expenditure	4	89,903	165,652
Net income / (expenditure) and net movement in funds	5	13,559	(4,544)
Reconciliation of funds:			
Total funds brought forward		90,155	94,699
Total funds carried forward		103,714	90,155

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts. All income and expenditure for the current and prior period relate to unrestricted funds.

International Association of Arson Investigators United Kingdom

Balance sheet

As at 31 March 2025

			12 months to 15 months to	
			31 Mar	31 Mar
			2025	2024
	Note	£	£	£
Current assets				
Stock	8	2,794		-
Debtors	9	21,858		9,349
Cash at bank and in hand		93,963		82,542
		118,615		91,891
Liabilities				
Creditors: amounts falling due within 1 year	10	(14,901)		(1,736)
Net current assets			103,714	90,155
Net assets	12		103,714	90,155
 Funds	13			
Unrestricted funds				
Designated funds		10,658	10,377	
General funds		93,056	79,778	
Total charity funds		103,714	90,155	

Approved by the trustees on 26 January 2026 and signed on their behalf by

Richard Hagger - Trustee

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

International Association of Arson Investigators United Kingdom is an unincorporated charity registered in England and Wales. The registered office address is PO Box 365, Alton, GU34 9LW.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

International Association of Arson Investigators United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted general funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities, on the basis that the charity does not undertake direct fundraising activity.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

2. Income from charitable activities

	12 months to 2025	15 months to 2024
	Total	Total
	£	£
Membership income	28,913	44,988
Training and conferences	69,343	100,257
Other income	1,200	3,673
Total income from charitable activities	99,456	148,918

3. Income from other trading activities

	12 months to 2025	15 months to 2024
	Total	Total
	£	£
Sponsorship	2,925	10,869
Merchandise sales	800	944
Total income from other trading activities	3,725	11,813

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

4. Total expenditure

	Charitable activities £	Support and governance costs £	12 months to 2025 total £
Administration	-	2,605	2,605
Bank charges	-	1,145	1,145
Computer costs	6,815	3,522	10,337
Accountancy	-	2,100	2,100
Publications and conferences	65,382	-	65,382
Travel and accommodation	-	4,999	4,999
Training	165	-	165
Professional fees	-	3,170	3,170
Sub-total	72,362	17,541	89,903
Allocation of support and governance costs	<u>17,541</u>	<u>(17,541)</u>	<u>-</u>
Total expenditure	<u>89,903</u>	<u>-</u>	<u>89,903</u>

Total governance costs were £1,800 (2024: £1,680).

Prior period comparative

	Charitable activities £	Support and governance costs £	15 months to 2024 total £
Administration	-	7,493	7,493
Bank charges	-	1,157	1,157
Computer costs	7,757	3,834	11,591
Accountancy	-	2,149	2,149
Publications and conferences	109,234	-	109,234
Travel and accommodation	-	11,081	11,081
Training	16,811	-	16,811
Professional fees	-	6,136	6,136
Sub-total	133,802	31,850	165,652
Allocation of support and governance costs	<u>31,850</u>	<u>(31,850)</u>	<u>-</u>
Total expenditure	<u>165,652</u>	<u>-</u>	<u>165,652</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

5. Net movement in funds

This is stated after charging:

	12 months to	15 months to
	2025	2024
	£	£
Trustees' remuneration (note 14)	1,357	Nil
Trustees' reimbursed expenses	3,331	13,035
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	<u>1,800</u>	<u>1,400</u>

Trustees' reimbursed expenses relate to travel expenses for trustees to travel to board meetings and conferences. In the prior year the expenses also included an amount of £7,955 for 3 trustees to attend an international conference on behalf of UK-AFI. There was no similar expenditure in 2025.

6. Staff costs and numbers

The charity has no employed staff.

The key management personnel of the charity comprise the trustees, who are not remunerated for their role, one trustee received remuneration for specific services provided (note 14).

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Stock

	2025	2024
	£	£
Merchandise	<u>2,794</u>	-

9. Debtors

	31 Mar	31 Mar
	2025	2024
	£	£
Trade debtors	10,330	9,349
Prepayments	<u>11,528</u>	-
	<u>21,858</u>	<u>9,349</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

10. Creditors: amounts falling due within 1 year

	31 Mar 2025 £	31 Mar 2024 £
Trade creditors	12,360	56
Accruals	<u>2,541</u>	<u>1,680</u>
	<u>14,901</u>	<u>1,736</u>

11. Deferred income

	31 Mar 2025 £	31 Mar 2024 £
At 1 April 2024	-	42,815
Deferred during the year	-	-
Released during the year	<u>-</u>	<u>(42,815)</u>
At 31 March 2025	<u>-</u>	<u>-</u>

Deferred income in the prior year relates to Annual Training Conference income received in advance.

12. Analysis of net assets between funds

	Designated funds £	General funds £	Total funds £
Current assets	10,658	107,957	118,615
Current liabilities	<u>-</u>	<u>(14,901)</u>	<u>(14,901)</u>
Net assets at 31 March 2025	<u>10,658</u>	<u>93,056</u>	<u>103,714</u>

Prior period comparative

	Designated funds £	General funds £	Total funds £
Current assets	10,377	81,514	91,891
Current liabilities	<u>-</u>	<u>(1,736)</u>	<u>(1,736)</u>
Net assets at 31 March 2024	<u>10,377</u>	<u>79,778</u>	<u>90,155</u>

International Association of Arson Investigators United Kingdom

Notes to the financial statements

For the year ended 31 March 2025

13. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted funds				
<i>Designated funds:</i>				
Bursary fund	10,377	281	-	10,658
<i>Total designated funds</i>	10,377	281	-	10,658
General funds	79,778	103,181	(89,903)	93,056
Total unrestricted funds	90,155	103,462	(89,903)	103,714
Total funds	90,155	103,462	(89,903)	103,714

Purposes of designated funds

Bursary fund This is funding for the Research Bursary Grant. There were no applications received for this bursary during the financial period.

Prior period comparative	At 1 January 2023 £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted funds				
<i>Designated funds:</i>				
Bursary fund	10,000	377	-	10,377
<i>Total designated funds</i>	10,000	377	-	10,377
General funds	84,699	160,731	(165,652)	79,778
Total unrestricted funds	94,699	161,108	(165,652)	90,155
Total funds	94,699	161,108	(165,652)	90,155

14. Related party transactions

During the year, one trustee, James Acott, invoiced the charity a total of £1,357 (2024: £nil) for administration services provided. These payments are permitted within the charity's Memorandum and Association.