The Chartered Society of Forensic Sciences

THE CHARTERED SOCIETY OF FORENSIC SCIENCES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

LEGAL AND ADMINISTRATIVE INFORMATION

Society's Council

President - *vacant*
Past President – Professor Tim Thompson
Vice President – Professor Peter Zioupos
Honorary Secretary – Mr Craig Arnold
Honorary Treasurer – Dr Ana Flavia Belchior De Andrade
Honorary Editor – Professor Robert Milne
Honorary Chair of Professional Standards – Professor Ian Turner
Ordinary Council Member – Dr Anya Hunt
Ordinary Council Member – Dr Leisa Nichols-Drew
Ordinary Council Member – Dr Helen Tidy

Company number RC000869

Charity number 1156052

Independent examiner

ADM Accountants (Yorkshire) Ltd
Windsor House
Cornwall Road
Harrogate
HG1 2PW

Bankers

Lloyds TSB
8 Cambridge Crescent Harrogate
HG1 1PE

Barclays Bank
25 James Street Harrogate
HG1 1QX

HSBC
7 Prospect Crescent Harrogate
HG1 1RN

Investment advisors

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

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CEO REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Engagement and influence

The Chartered Society has had a steady year in 2025/2026, demonstrating continued engagement with many stakeholders across Forensic Science including our members. Our work on Case Review with the Regulator, our progress on the Sexual Exploitation Act with the Animal Related Crime Working Group, and the advances that we will make through the Legal Aid Working group will all benefit members and society. I am very proud of this work and a massive thank you to the many volunteers that have given their time to chair, contribute and provide data and expert views to these pieces of ongoing work.

The Society also has many members that contribute to an eclectic mix of forums, working with Standards organisations, the Office of the Forensic Science Regulator and many more – and their feedback and views are also all appreciated.

Financial performance

The accounts and finances of the Society are solid and well managed, with healthy reserves to ensure success in the future. After intense assessment, it made sense to close the limited company for our Quality Management system, ForSciTe Ltd, as demand was low and costs were increasing. This offer of support to members is still available via the CSFS team and we have received agreement from the Finance Committee and ratification from the Trustees, to close this down and show the writing down of any internal debt in the annual report.

This necessary action will unfortunately result in a accounting adjustment for the Society in the annual accounts, masking a steady operational year where costs were controlled and income was healthy across the board. The aim, always, is to avoid the need to increase membership fees by growing income and reducing spending wherever possible.

Supporting your career

I was very encouraged to see a new tranche of successful applicants for Chartered member status. Our Council members have done some great work in updating the application process and I send my congratulations to our new Chartered Forensic Practitioners! Please have a look at the website if you feel that you would benefit from becoming a Fellow or Chartered and advancing your career.

Our Emerging Forensic Network – for those members studying or starting their career – has established a strong programme of tailored events led by an enthusiastic committee.

Success of Science & Justice

Our fantastic Editorial team work closely with publishers Elsevier to continue the incredible success story of our journal, Science & Justice. In a difficult market S&J is increasing CiteScore and Impact factor, reaching audiences worldwide as an established, quality scientific journal. A big thank you for the tireless work of everyone (past and present) involved in an impressive success story.

Our programmes

The Educational Quality Standards assessments and the Certificate of Professional Competency visits continue to deliver excellence working with Universities and Forces respectively. These uphold quality in forensic science and are a robust and well-run demonstration of everything the Society stands for.

Thank you' s

I must also thank the team here in Harrogate who continue to grow our membership, our events programme and our relationships with Universities, Forces, Providers and Governmental departments. Our Assessors also make visits to forces and universities and deserve our gratitude for the time and expertise that they put into this.

Thank you for your ongoing support, the Society is stronger when members contribute and shape what we do! We will continue to support members and recently launched the Mental Health Support Scheme to assist anyone working for smaller organisations who do not have access to such services, in covering the costs of counselling sessions. This sends the message to those working in very hard conditions that 'it is okay to not be okay' and I hope that all will consider this confidential service if feeling overwhelmed in any way.

Have your say!

We will also be holding an online AGM for The Society on the 6th November at 12:00 noon. We have adopted this format to make it accessible for all members, and I hope that this brings more involvement, engagement and awareness of what we are achieving. Please join us if you can.



Mr Darrell Matthews
Chief Executive Officer

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

Awards

PW Allen Award
The PW Allen Award is presented to the most meritorious research paper published in Science & Justice each year.
'Estimate of the Random Match Frequency of Acquired Characteristics in Footwear: Part I – Impressions in Blood & Part II – Impressions in Dust'
Authors: **A Smale, J Speir** Volume 64, Issue 1, January 2024

Research Grant
The Research Grant is open to Members (professional) and Fellows of the Society to support research projects in forensic science, criminal justice, forensic science policy and/or practice, forensic medicine or crime investigation based on scientific methods.
'Can Hyperspectral Imaging be used to identify blood in a non-destructive manner when examining knives?'
Dr Helen Tidy

Travel Bursary
The Travel Bursary is awarded to support CSFS members to present their research at relevant conferences.
Part 1
'Prevalence of directional asymmetry within the acetabulum and its implications for age estimation' **Dr Varsha Warrier** 26th Annual Conference of the British Association for Biological Anthropology and Osteoarchaeology
Part 2
'From scrubbed skeletons to smart workflows: Multi-omics for future-ready human identification' **Dr Subham Mukherjee** IAFS 2026

Autumn Conference Bursary
The Autumn Conference Bursary is for the best paper submitted for the Autumn conference.
'Collaborative Pedagogy: meme-based reflective practice' **Dr Carrie Mullen**

Educational Accreditation & Recognition Scheme 1 April 2025 - 31 March 2026

Universities which received **Full Educational Accreditation:**

Cranfield University
MSc Forensic Biology

De Montfort University
BSc (Hons) Forensic Science (with year abroad)

Durham University
MSc Forensic Archaeology and Anthropology

REPORT ON ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

Universities which received **Full Educational Accreditation renewal:**

University of Bradford
BSc (Hons) Forensic Science
BSc (Hons) Forensic Science (with Placement Year)
BSc (Hons) Forensic and Medical Sciences
BSc (Hons) Forensic and Medical Sciences (with Placement Year)
BSc (Hons) Forensic Archaeology and Anthropology*
BSc (Hons) Forensic Archaeology and Anthropology (with Placement Year
MSc Forensic Archaeology and Crime Scene Investigation

**Educational Accreditation also covers the programme name change to BSc (Hons) Forensic Anthropology from September 2025/26.*

De Montfort University
BSc (Hons) Forensic Science
BSc (Hons) Forensic Science (with placement year)
Year Zero Laboratory Science (integrated with BSc (Hons) Forensic Science (DMUIC)

Universities which received **Full Educational Recognition renewal**:

Ai Training Services
FdSc Forensic Road Collision Investigation

Universities which received **International Educational Certification**:

Deakin University
Bachelor of Forensic Science
Bachelor of Forensic Science (Honours)
Bachelor of Forensic Science/Bachelor of Criminology

2025-2026 Conference Programme
(1 April 2025 until 31 March 2026)

CSFS Autumn Conference 2025 – *'20:20 Vision: Learn from the past, but don't live there'*
Leeds
Friday 7th November 2025

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CSFS Student Conference 2025 – *'From Discovery to Impact: Sharing Forensic Science beyond Academia'*
In partnership with University of West London
December 2025

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REPORT ON ACTIVITIES contd.

FOR THE YEAR ENDED 31 MARCH 2026

Online Publication Workshop – '*The 'Art' of Publishing'*
Dr Rachel Bolton-King Nottingham Trent University / Associate Editor Science & Justice
Dr Kevin Farrugia De Montfort University / Editor in Chief Science & Justice
10th & 11th July 2025

CSFS Wednesday Webinar Series

Recovering Buried Footwear and Tire Impressions in Snow: A Simple and Easy Method
Detective Edward Adach Toronto Police Service
9th April 2025

Forensic Linguistics: Language as Evidence
Isabel Picornell Consultant Forensic Linguist
18th June 2025

'Pointing out the need for change': a safer design for kitchen knives
Leisa Nichols-Drew De Montfort University
16th July 2025

Applying forensic applications towards digital open source investigations
Erin M Centre for Information Resilience
10th September 2025

Understanding human factors in forensic science
Dr Hilary Hamnett University of Lincoln
8th October 2025

Prevalence of directional asymmetry within the acetabulum and its implications for age estimation
Dr Varsha Warrier University of Derby
11th February 2026

Musculoskeletal & Medicolegal Research in the service of Forensic Biomechanics
Professor Peter Zioupos University of Hull
18th March 2026

REPORT ON ACTIVITIES contd.

FOR THE YEAR ENDED 31 MARCH 2026

EFN Webinar Series

What is Audio & Video Forensics? And Why It Matters
Colin Robinson Liverpool John Moores University
28th April 2025

Being a researcher in forensic mental health settings
Jack Tomlin University of Greenwich
9th June 2025

Academia - the forensic career you may not have thought about
Leisa Nichols-Drew De Montfort University
21st June 2025

It's not a feature, it's a bug: forensic entomology
Andy Chick University of Derby
8th September 2025

Standards and Regulation in Forensic Science
Dr June Guiness OBE
13th October 2025

The Mercure Shipwreck (1812): The impact of prolonged submersion on burnt bone
Sade Butler
9th March 2026

L&T Research Tea-break Sessions

Ethics for L&T Research
Patrick Thomson University of Strathclyde
2nd April 2025

Qualitative versus quantitative research - which is best for my L&T research?
Professor Paul Chesterton Teesside University
14th May 2025

L&T Publication – tips & tricks
Professor Tim Thompson Maynooth University
11th June 2025

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Society's Council present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Society's [governing document], the Charities Act 2011 and "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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Society's objects are to advance the study application and standing of forensic science and to facilitate co-operation among persons interested in forensic science throughout the world. The policies adopted in furtherance of these objects are given in the Trustees report and there has been no change in these during the year.

The Society's Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Society should undertake.

Achievements and performance

Financial review

The statement of Financial Activities shows a deficit for the year of £127,159 and reserves at the end of the year of £583,558.

The deficit for the year is stated after the write-off of the £138,560 internal loan to ForSciTe Ltd, the Society's quality management company, which Council agreed to close during the year. Before the write-off the net movement in funds was a surplus of £11,401. Net gains on investments of £35,574 were recognised in the year.

The reserves of the Society are held in an unrestricted fund and at the end of the year £5,381 of the total is represented by tangible fixed assets. The balance of £578,177 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.

The Society's Council has assessed the major risks to which the Society is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

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.

Structure, governance, and management

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Society's Council who served during the year and up to the date of signature of the financial statements were:

President – *vacant*
Past President – Professor Tim Thompson
Vice President – Professor Peter Zioupos
Honorary Secretary – Mr Craig Arnold
Honorary Treasurer – Dr Ana Flavia Belchior De Andrade
Honorary Editor – Professor Robert Milne
Honorary Chair of Professional Standards – Professor Ian Turner
Ordinary Council Member – Dr Anya Hunt
Ordinary Council Member – Dr Leisa Nichols-Drew
Ordinary Council Member – Dr Helen Tidy

A maximum of ten 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.

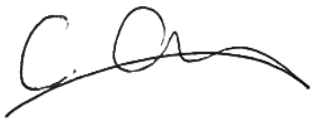
Sub-committees are made up of members of Council. They meet as required for the conduct of the Society business and all acts and proceedings are fully and promptly reported to Council. All members of Council and sub-committees give their time voluntarily.

Responsibility for investment policy resides with Council and, as Trustees of the Society, it has the power to invest 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.

The Trustees' report was approved by Council.

A personal note: As my term ends, I want to take the opportunity to thank my fellow Council members, all of whom give up their own time in their commitment to supporting the Society in whatever way they can. A special thank you goes to Darrell for his leadership, and to all the staff and assessors who work incredibly hard to ensure the Society supports members in their work. The Society has gone from strength to strength over the past few years and I am honoured to have been able to support it as Honorary Secretary.



Mr Craig Arnold
Honorary Secretary

Dated: 12th October 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The Society's Council (Council) is responsible for preparing the Trustees' 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 Society's council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources of the Society for that year.

In preparing these financial statements, Council is required to:

- 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 accounting standards 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.

Council is responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Society 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 trust deed. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Council is responsible for the maintenance and integrity of the charity and financial information included on the Society's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT

TO THE SOCIETY'S COUNCIL OF THE CHARTERED SOCIETY OF FORENSIC SCIENCES

I report to Council on my examination of the financial statements of The Chartered Society of Forensic Sciences (the Society) for the year ended 31 March 2026.

Responsibilities and basis of report

As Council of the Society, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the Society's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Society as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Anthony Mence FCCA

ADM Accountants (Yorkshire) Ltd
Windsor House
Cornwall Road
Harrogate
HG1 2PW

Dated 8th October 2026

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	**Unrestricted funds 2026** **£**	Unrestricted funds 2025 £
Income from:			
Income from charitable activities	**3**	420,628	507,024
Investments	**4**	4,980	1,174
Total income		425,608	508,198
Expenditure on:			
Expenditure from charitable activities	**5**	449,781	433,608
Write-off of loan to ForSciTe Ltd	**13**	138,560	-
Net gains/(losses) on investments	**9**	35,574	(2,428)
Net movement in funds		(127,159)	72,162
Fund balances at 1 April 2025		710,717	638,555
Fund balances at 31 March 2026		583,558	710,717

The statement of financial activities includes all gains and losses recognised in the year.

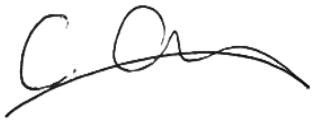
All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**10**		5,381		7,162
Investments	**11**		339,606		309,052
			344,987		316,214
Current assets					
Debtors	**13**	121,067		242,267	
Cash at bank and in hand		121,661		157,831	
		242,728		400,098	
Creditors: amounts falling due within one year	**14**	(4,157)		(5,595)	
Net current assets			238,571		394,503
Total assets less current liabilities			583,558		710,717
Income funds					
Unrestricted funds			583,558		710,717

The financial statements were approved by the Honorary Secretary on behalf of the Trustees and signed on 12th October 2026.



Mr Craig Arnold
Honorary Secretary

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Society's [governing document], the Charities Act 2011 and "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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Society is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Society. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, Council has a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Thus, Council continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Society.

1.4 Income

Income is recognised when the Society is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Society has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies (continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Society and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g., staff costs by time spent, refer to note 6.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20 - 50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Society reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Society has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the Society's balance sheet when the Society becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Society's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Society is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Society's accounting policies, Council is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Income from charitable activities

	2026 £	2025 £
Membership subscriptions	169,787	197,630
Educational & Professional development activities	121,795	190,695
Research and development	127,873	110,987
Other income	1,173	7,711
	420,628	**507,023**

4 Investments

	Unrestricted funds	Unrestricted funds
	2026 £	**2025 £**
Dividends and interest on listed investments	7,429	3,986
Investment management costs	(2,959)	(2,812)
Interest receivable	510	-
	4,980	**1,174**

5 Expenditure from charitable activities

	2026 £	2025 £
Membership subscription	33,112	32,464
Educational & Professional development activities	371,778	372,192
Research and development	44,891	28,952
	449,781	**433,608**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

6 Support costs

	Support costs	**Governance costs**	**2026**	Support costs	Governance costs	2025
	£	**£**	**£**	£	£	£
Staff costs	116,316	137,553	253,869	109,192	134,203	243,395
Depreciation, repairs and maintenance	19,846		19,846	21,812		21,812
Other administration expenses	26,678		26,678	19,134		19,134
Accountancy and independent examination		1,680	1,680		1,680	1,680
Consultancy and other professional fees		6,301	6,301		7,688	7,688
Council and committee expenses		13,938	13,938		9,859	9,859
	162,840	**159,472**	**322,312**	**150,138**	**153,430**	**303,568**
Analysed between						
Membership subscriptions	18,049		18,049	17,409	-	17,409
Educational & Professional development activities	144,791	159,472	304,263	132,729	153,430	286,159

7 Council

During the year a total of £80 was paid to Trustees for assessment work. The fees did not cover the role the Trustees undertake for the charity.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

8 Employees

The average monthly number of employees during the year, on a full-time equivalent basis, was:

	2026 Number	2025 Number
Cost of charitable activities	3	3
Governance costs	2	2
Total	5	5

Employment costs

	£	£
Wages and salaries	219,206	207,046
Social security costs	17,127	19,786
Other pension costs	17,536	16,564

There was one employee whose annual remuneration (excluding employer pension contributions) was between £70,000 and £80,000 during the year.	1	1

9 Net gains/(losses) on investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Revaluation of investments	35,574	(2,428)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2025	83,076
Additions	-
At 31 March 2026	83,076
Depreciation and impairment	
At 1 April 2025	75,914
Depreciation charged in the year	1,781
At 31 March 2026	77,695
Carrying amount	
At 31 March 2025	7,162
At 31 March 2026	5,381

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	309,052
Additions at cost including income reinvested	4,980
Cash withdrawn	(10,000)
Net investment gains losses	35,574
At 31 March 2026	**339,606**
Carrying amount	
At 31 March 2026	339,606
At 31 March 2025	309,052

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

12 Financial instruments	2026	2025
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	339,606	309,052

13 Debtors	2026	2025
	£	£
Amounts falling due within one year:		
Trade debtors	119,884	103,096
ForSciTE Ltd – internal loan	-	138,560
Prepayments and accrued income	1,183	611
	121,067	**242,267**

Note: The internal loan to ForSciTe Ltd of £138,560, accumulated from 2021 to 2023, was written off in full during the year following the decision of the Finance Committee, ratified by the Trustees, to close ForSciTe Ltd.

14 Creditors: amounts falling due within one year	2026	2025
	£	£
Trade creditors	1,973	2,188
Accruals and deferred income	2,184	3,407
	4,157	**5,595**

15 Related party transactions

ForSciTE Ltd is a related party of the Society because the two organisations have directors in common. The Society made loans to ForSciTE Ltd between 2021 and 2023, and the balance outstanding at 31 March 2025 was £138,560. Following the decision to close ForSciTE Ltd, the loan of £138,560 was written off in full during the year (2025 - none written off). The balance outstanding at 31 March 2026 was nil (2025 - £138,560).

16 Trustees' expenses

During the year the Trustees received no income (2025: £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 9 Trustees totalled £836.63 (2025: £538.90).