INSTITUTE OF DEMOLITION ENGINEERS

England & Wales · Charity number 1150625

Details

Other names	IDE
Status	Registered
Legal form	Charitable company
Company number	08087902
Registered	2013-01-30
Register	View on the Charity Commission register

Contact

Address	Institute of Demolition Engineers Office 2 Innovation Studios Medway 1044 Canal Road Rochester Kent ME2 4DT
Phone	01634790548
Email	info@ide.org.uk
Website	www.ide.org.uk

Activities

Objects: TO ADVANCE THE SCIENCE OF DEMOLITION ENGINEERING IN THE UNITED KINGDOM OR OVERSEAS IN THE INTEREST OF THE PUBLIC AT LARGE WHETHER IN THE UNITED KINGDOM OR OVERSEAS.

Activities: The Institute of Demolition Engineers (IDE) exists to promote and foster the science of demolition engineering.The main objectives include the:Promotion of use of more efficient techniques in the industry;Encouragement of safer methods of working;Provision of a qualifying body for the industry.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£189,384	£199,324	-	-
2024-04-30	£211,969	£237,948	-	-
2023-04-30	£207,360	£246,274	-	-
2022-04-30	£175,921	£206,222	-	-
2021-04-30	£106,657	£126,082	-	-

Trustees

Name	Role	Appointed
DUNCAN RUDALL FIDE		2013-12-03
Gary Bishop FIDE		2021-02-26
HOWARD MARTIN BUTTON FIDE		2012-10-29
Richard Dolman		2021-02-25
VERNON WATSON FRSH FIDE		2013-12-03

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INSTITUTE OF DEMOLITION ENGINEERS

England & Wales - Charity number 1150625

Accounts

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2025

Page	Contents
2-7	Report of the Trustees and Council of Management (Including Directors report)
8-9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12-16	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

The Trustees and Council of Management present their annual report and the financial statements of the Institute for the year ended 30 April 2025. The Council of Management is shown on page 7 and includes the Trustees, who are also the Directors of the charitable company.

Structure, Governance and Management

Institute of Demolition Engineers is a charity governed by a Memorandum and Articles incorporated 29th May 2012. The charity's registered number is 1150625 and the company number is 08087902.

The Trustees are appointed in line with Memorandum and Articles. On appointment new Trustees are given full details of the policies and procedures of the Institute of Demolition Engineers which is incorporated within the Rules of the Institute as well as relevant documentation that highlights their responsibilities as a Trustee.

Public Benefit

The primary aim of the Institute is to advance the science of demolition engineering, for the good of all practitioners and of the public at large, whether these are in the United Kingdom or overseas.

Main Purpose, Objectives and Activities

The Institute of Demolition Engineers is a Charitable Educational Trust and exists to promote and foster the science of demolition engineering, with its main objectives being:

- Promoting use of more efficient techniques in the industry;
- Encouragement of safer methods of working;
- Provision of a qualifying body for the industry.

The main activities undertaken by the Institute in relation to the above purposes are outlined in the review of financial activities.

Members

Members are professional Demolition Engineers, Managers, Supervisors and Technicians who through examinations, evidence of competence, including CPD and interview progress from Entrant level to Full Membership.

Grades of Membership

Entrant, Technician, Associate, Full Member, Fellow, Affiliate, Student.

Additional Members Benefits

- Accreditation as a competent professional Demolition Engineer;
- Acquisition of knowledge through attending seminars and meetings;
- Participation in an exchange and discussion of ideas and information;
- Enjoying a representation of common interests;
- Having continuing professional development noted and valued.

In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

Reserves Policy

The Council of Management has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2025/26 is £196,900 and a target of £82,000 to £130,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Council of Management are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £189,384 a designation of £10,000 has been set aside for charitable donations and bursaries and £10,000 for IDE Education expenses. Over the next 5 years the strategy is to continue to build reserves through planned events and growth of membership.

Review of Financial Activities

The financial statements show a deficit for the year of £9,940 (2024: £25,979) and net assets of £126,294 (2024: £136,234). This is an improvement on last year, the deficit can be largely attributed to the temporary stoppage of the Degree courses by Wolverhampton which should return in 2026 and a one off staff cost incurred during the year. Further to this, there has been an inherent general increase in the day to day running costs of the IDE.

The Institute has seen a slight increase to grades of membership this financial year with the Membership Committee approving new Entrant, Full Membership and Retired applications during their meetings throughout the year. In addition to this we have been able to hold an exam session in March which has seen many Entrant Grade members achieve the higher grade of Associate (AMIDE).

At 30th April 2025 the membership totalled 434 (2024: 409) as shown in the table below.

	2025	**2024**
Entrant	20	23
Technician	11	10
Associate	42	36
Full Member	271	263
Honorary Member	6	4
Fellow	14	9
Honorary Fellow	28	25
Retired	23	22
Affiliate	18	16
Student	1	1
Total	**434**	**409**

The Spring Seminar and Autumn Seminar attracted delegates and exhibitors from both within and outside the Institute and Demolition Industry. The Spring Seminar, held in the Royal Armouries, Leeds on 28th February 2025 was well attended with an increase in profits from the previous year, however the Autumn Seminar held at One Great George Street, Westminster, London on 20th September 2024 saw decreases in attendances.

The Annual Luncheon event held at Norton's on 15th November 2024 was attended by 121 of our members which resulted in the AGM making a profit, as well as being able to make a large charity donation. At the AGM, certificates were presented to those members who had achieved a higher status in the Institute as well as those who had graduated from the Foundation Degree in Demolition Management.

The Council of Management have continued to monitor Members contribution to the CPD Scheme but have noted that many members remain non-compliant with this element of Institute membership.

A steady flow of new Membership applications has been received throughout the year as well as many existing members applying to upgrade their membership.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events, Membership and Education.

Risk Assessment

The principal risks to the organisation that have been identified by the Trustees are as follows:

Income and financial sustainability - Insufficient income and reserves for the charity sector to achieve its strategic objectives and maintain its operations. The current unstable work climate leading to non-payment of membership subscriptions from the loss of work or income of those employed in industry, and also those leaving through retirement.

Data Protection compliance and GDPR - An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.

Organisational change and digital transformation - The failure to execute organisational change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.

People, leadership and culture - Weaknesses or failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives.

Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels.

Regulatory - The charity fails to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

Cyber security - Cyber incidents across 2025 (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data.

Reputation - A range of occurrences including incidents, events and outcomes that may consequently damage a charity's reputation. Reputation risk is largely a consequence of other risk events materialising. However, our study identified that charities are including it as a specific risk.

Business continuity incidents - The occurrence of incidents that limit an organisation's ability to operate as it normally would in business as usual situations.

Trustees strategy for managing risks

Income and financial sustainability - This is monitored monthly by the Treasurer and National Secretary, an annual budget is produced ahead of each new financial year and ratified by the Council of Management (CoM). Financial reports are also provided by the Treasurer at each CoM meeting.

Data Protection compliance and GDPR - The institute has introduced a specific Data Protection and GDR Policy that is reviewed annually by the CoM.

Organisational change and digital transformation - The CoM have introduced a Marketing and Rebranding subcommittee that is tasked with reviewing the organisational change and digital/media transformation.

People, leadership and culture - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Governance - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Regulatory - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Cyber security - The IDE employs the services of an IT specialist on a monthly retainer, the IT specialist and National Secretary have put specific IT systems in place to significantly improve the institutes cyber security and mitigate any potential threat.

Reputation - The Trustees and CoM will review reports of any occurrences that threaten the reputation of the institute, any such occurrences will be dealt with in accordance with section 5 professional Conduct, Disciplinary Rules and Remedies of the institute's rules.

Business continuity incidents - The risk mitigations identified above have been put in place to reduce the risk of business continuity incidents occurring to the institute.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Henry Reeves and Co Limited (Acquirers of Charcroft Baker LLP) continue to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) have been removed from the Council of Management election process. This has been taken in house to deliver voting from IDE HQ with a saving £2,730 per annum.

Independent Examiner

Henry Reeves and Co Limited have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees
Vernon Watson
Richard Dolman
Gary Bishop
Duncan Rudall
Howard Button

Council of Management	
Vernon Watson	Past President
Adrian McLean	President (Elected 15.11.2024)
Richard Dolman	Past President
Duncan Rudall	Treasurer (Elected 15.11.2024)
Howard Button	Past President
Mark Jack	Vice President (Elected 15.11.2024)
Brian Carroll	(Resigned 25.11.2024)
Stephen McCann	
Terry Quarmby	
Steve Andrew	
Mike Kehoe	
Mark Kime	(Elected 15.11.2024)
Mark Hill	(Elected 15.11.2024)
John Lynch	NFDC President

Company Secretary
M Tong-Ralphs (Resigned 28/05/2025)

Secretarial Assistant
M Harris

Education and Training Administrator
I Woodbury

Principal and Registered Office Address	**Accountants**	**Principal Bankers**
Office 2 Innovation Studios	Henry Reeves and	Nat West Bank
Medway	Co Limited	58 High Street
1044 Canal Road	5 West Court	Strood
Rochester	Enterprise Road	Kent
Kent	Maidstone	ME2 4AG
ME2 4DT	Kent	
	ME15 6JD	

Signed on behalf of the Trustees and Council of Management

Trustee: _____
Duncan Rudall (Director)

Date: 21/11/25

Trustee: JWWatson
Vernon Watson (Director)

Date: 21/11/25

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2025, which are set out on pages 10 to 16.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Andrew Drinkwater FCCA
For and on behalf of Henry Reeves and Co Limited
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed:

Date: 24/11/2025

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2025

INCOMING RESOURCES	**2025**		**2024**	
Income from charitable activities	£	£	£	£
Member subscriptions & Joining Fees	103,963		93,667	
IDE Education – Degree courses	2,400		27,100	
IDE Education – Examination Fees	2,940		3,140	
Seminars	39,130		47,907	
Annual Lunch / A G M	5,493		16,327	
Exhibition Space	7,888		5,940	
CPD Talks	-		950	
Fundraising	10,370		3,030	
Consultancy	8,012		9,621	
Other activities				
Merchandise	1,621		615	
Investment income - Bank Interest	667		1,084	
Voluntary income				
Donations & Incentives	6,900		2,588	
		189,384		211,969
RESOURCES EXPENDED				
Expenditure from charitable activities				
IDE Education – Degree courses	1,184		17,468	
IDE Education - Amortisation	-		-	
Seminars and exhibitions	34,578		62,539	
Consultancy	5,320		7,420	
Other trading activities				
Press, publicity, and merchandise	1,650		5,196	
Printing & Stationery	1,972		2,731	
Communications	2,095		1,803	
Donations Payable to President's Charity	10,906		6,668	
Computer Expenses	5,672		6,422	
Subscriptions	898		1,738	
Travel Expenses	1,300		1,073	
Insurance	3,189		1,615	
Bank & Financial Charges	382		(54)	
Miscellaneous Expenses	66		421	
Depreciation	476		634	
Profit / (Loss) on Disposal of Fixed Assets	-		-	
Support costs				
Salaries, NI and training	106,281		99,244	
Pensions	1,210		661	
Office Premises Costs	14,367		13,458	
Other Office Expenses	-		-	
Accountancy	7,380		5,604	
Professional Fees	398		3,155	
		199,324		237,948
Net income/expenditure for the period		(9,940)		(25,979)
Accumulated Fund brought forward - Unrestricted		136,234		162,213
Accumulated Fund carried forward - Unrestricted		126,294		136,234

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2025

		2025		2024	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)		-		-
Tangible fixed assets	(Note 7)	1,426		1,902	
			1,426		1,902
CURRENT ASSETS					
Debtors & prepayments		66,073		58,609	
Accrued Income		2,310		3,450	
Bank account		74,697		91,210	
			143,080		153,269
CURRENT LIABILITIES					
Creditors & accrued expenses		8,753		12,349	
Deferred Income	(Note 8)	8,263		6,093	
Other taxes - PAYE & N I		1,196		495	
			18,212		18,937
NET CURRENT ASSETS			124,868		134,332
NET ASSETS			126,294		136,234
ACCUMULATED FUNDS					
Unrestricted funds	(Note 14)		126,294		136,234

There were no recognised gains or losses for 2025 or 2024 other than those included in the Statement of Financial Activities. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees / Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 21/11/25 **and are signed on their behalf by:**

Trustee: _____ Trustee: VWWatson

Duncan Rudall (Director) **Vernon Watson (Director)**

1. **STATUTORY INFORMATION**

Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 7 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources

Incoming resources are accounted for when due.

Resources expended

Resources expended are accounted for on the accrual basis.

Tangible fixed assets

Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Intangible assets

Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs have been fully released to the income and expenditure account over their estimated useful life from September 2017 to November 2021.

Accumulated fund

The fund is unrestricted.

Financial instruments

Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

Going Concern

At the time of approving the financial statements, the Trustees are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	106,281	99,244
Social security costs	-	-
Pension Costs	1,210	813
Total	107,491	100,057

No employee received emoluments of more than £60,000.

The company operates a defined contribution pension scheme for employees. At the year end, a balance of £289 (2024 : £158) was due in relation to pensions payable.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025	2024
National secretary / Events director	-	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	2	3

4. TRUSTEE REMUNERATION

No trustees received any remuneration during the year.

Costs reimbursed to the trustees are detailed in note 13.

5. TAXATION

No liability to United Kingdom Corporation Tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2024	17,416
Additions	-
At 30 April 2025	17,416
Amortisation	
At 1 May 2024	17,416
Charge for the year	-
At 30 April 2025	17,416
Net Book Value	
At 30 April 2025	NIL
At 30 April 2024	NIL

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £	Computer equipment £	Total £
Cost			
At 1 May 2024	933	2,925	3,858
Additions	-	-	-
Disposals	-	-	-
At 30 April 2025	933	2,925	3,858
Depreciation			
At 1 May 2024	768	1,188	1,956
Charge for the year	41	435	476
Eliminated on disposal	-	-	-
At 30 April 2025	809	1,623	2,432
Net Book Value			
At 30 April 2025	124	1,302	1,426
At 30 April 2024	165	1,737	1,902

8. DEFERRED COSTS AND INCOME

	2024	Incoming resources	Released from prior years	Released from current year	2025
Degree course income	5,163	-	(1,425)	(975)	2,763
Exam fees	210	2,730	(210)	(2,730)	-
AGM	-	5,493	-	(5,493)	-
Seminars	720	38,410	(720)	(38,410)	-
Exhibitions	-	7,888	-	(7,888)	-
CPD	-	-	-	-	-
Subscription & joining fees	-	103,963	-	(103,963)	-
Fundraising	-	15,870	-	(10,370)	5,500
Consultancy	-	8,012	-	(8,012)	-
Merchandise	-	1,621	-	(1,621)	-
Donations	-	6,900	-	(6,900)	-
Bank interest	-	667	-	(667)	-
Total	6,093	191,554	(2,355)	(187,029)	8,263

Amounts deferred relate to income received in advance for future courses and events.

9. Analysis of governance and support costs

	IDE Education £	Seminars / Exhibitions £	Member Services £	Consultancy Project II £	Gov. £	Total 2025 £	Total 2024 £
Direct Costs							
Course and exam costs	1,184	-	-	-	-	1,184	12,306
Tutors and lecturers	-	-	-	-	-	-	5,162
Room Hire	-	-	-	-	-	-	-
Amortisation	-	-	-	-	-	-	-
Seminar costs	-	34,578	-	-	-	34,578	62,539
Consultancy	-	-	-	5,320	-	5,320	7,420
Total	1,184	34,578	-	5,320	-	41,082	87,427

	IDE Education £	Seminars / Exhibitions £	Member Services £	Consultancy Project II £	Gov. £	Total 2025 £	Total 2024 £
Support costs							
Staff costs	21,256	21,256	63,769	-	-	106,281	99,244
Pensions	242	242	726	-	-	1,210	813
Office expenses	-	-	-	-	-	-	-
Premises costs	-	-	14,367	-	-	14,367	13,458
Accountancy	-	-	-	-	7,380	7,380	5,604
Professional fees	-	-	398	-	-	398	3,155
Total	21,498	21,498	79,260	-	7,380	129,636	122,274

Staff costs and Pensions have been allocated based on time spent.

Accountancy includes £750 (2024 : £750) in relation to the Independent Examination and £6,630 (2024 : £4,854) in relation to other accounting services.

10. **FINANCIAL COMMITMENTS**

The company's total future financial commitments under operating leases are £15,752 (2024 - £15,297). Due within one year is £11,785 and due between one to five years is £3,967.

11. **CONTROL**

The company was under the control of the Trustees throughout the current period.

12. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

13. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid V Watson, a trustee, £744 (2024 : £1,443) for costs incurred in connection with the delivery of the IDE Examination preparation days and consultancy work on the Disrupt II project. An amount of £600 (2024 : £Nil) was owed to V Watson at the year end.

During the year the Institute of Demolition Engineers paid Button Holdings Limited, a company in which a trustee H Button is a participator, £5,682 (2024 : £6,377) for consultancy work on the Disrupt II project. No amounts were owed to Button Holdings Limited at the year end.

During the year the Institute of Demolition Engineers paid R Dolman, a trustee, £97 (2024 : £Nil) for expenses incurred in connection with exam day costs. No amounts were owed to R Dolman at the year end.

During the year the Institute of Demolition Engineers paid Perses Safety Limited, a company in which S McCann is the sole director, an amount of £Nil (2024 : £11,976) for services provided in connection with teaching and overseeing the Demolition Management degree courses. No amounts were owed to Perses Safety Limited at the year end.

14. **STATEMENT OF FUNDS**

	Balance 01/05/2024	Incoming resources	Expenditure	Transfers	Balance 30/04/2025
Unrestricted funds					
General funds	122,734	189,384	(187,234)	(18,590)	106,294
Designated funds - Charitable donations	3,500	-	(10,906)	17,406	10,000
Designated funds - IDE Education	10,000	-	(1,184)	1,184	10,000
	136,234	189,384	(199,324)	-	126,294

INSTITUTE OF DEMOLITION ENGINEERS

England & Wales - Charity number 1150625

Accounts

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2024

Page	Contents
2-7	Report of the Trustees and Council of Management (Including Directors report)
8-9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12-16	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

The Trustees and Council of Management present their annual report and the financial statements of the Institute for the year ended 30 April 2024. The Council of Management is shown on page 7 and includes the Trustees, who are also the Directors of the charitable company.

Structure, Governance and Management

Institute of Demolition Engineers is a charity governed by a Memorandum and Articles incorporated 29th May 2012. The charity's registered number is 1150625 and the company number is 08087902.

The Trustees are appointed in line with Memorandum and Articles. On appointment new Trustees are given full details of the policies and procedures of the Institute of Demolition Engineers which is incorporated within the Rules of the Institute as well as relevant documentation that highlights their responsibilities as a Trustee.

Public Benefit

The primary aim of the Institute is to advance the science of demolition engineering, for the good of all practitioners and of the public at large, whether these are in the United Kingdom or overseas.

Main Purpose, Objectives and Activities

The Institute of Demolition Engineers is a Charitable Educational Trust and exists to promote and foster the science of demolition engineering, with its main objectives being:

- Promoting use of more efficient techniques in the industry;
- Encouragement of safer methods of working;
- Provision of a qualifying body for the industry.

The main activities undertaken by the Institute in relation to the above purposes are outlined in the review of financial activities.

Members

Members are professional Demolition Engineers, Managers, Supervisors and Technicians who through examinations, evidence of competence, including CPD and interview progress from Entrant level to Full Membership.

Grades of Membership

Entrant, Technician, Associate, Full Member, Fellow, Affiliate, Student.

Additional Members Benefits

- Accreditation as a competent professional Demolition Engineer;
- Acquisition of knowledge through attending seminars and meetings;
- Participation in an exchange and discussion of ideas and information;
- Enjoying a representation of common interests;
- Having continuing professional development noted and valued.

In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

Reserves Policy

The Council of Management has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2024/25 is £244,100 and a target of £82,000 to £130,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Council of Management are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £211,969 a designation of £3,500 has been set aside for charitable donations and bursaries and £10,000 for IDE Education expenses. Over the next 5 years the strategy is to continue to build reserves through planned events and growth of membership.

Review of Financial Activities

The financial statements show a deficit for the year of £25,979 (2023: £38,914) and net assets of £136,234 (2023: £162,213). Although this is an improvement on last year, the deficit is as a result of continued increases in event costs, an increase in employee salaries, reduced numbers attending seminars and the annual luncheon, and a dwindling number of participants undertaking the Foundation Degree course. Further to this, there has been an inherent general increase in the day to day running costs of the IDE.

The Institute has seen a slight increase to grades of membership this financial year with the Membership Committee approving new Entrant, Full Membership and Retired applications during their meetings throughout the year. In addition to this we have been able to hold an exam session in March which has seen many Entrant Grade members achieve the higher grade of Associate (AMIDE).

At 30th April 2024 the membership totalled 409 (2023: 402) as shown in the table below.

	2024	**2023**
Entrant	23	28
Technician	10	9
Associate	36	35
Full Member	263	255
Honorary Member	4	4
Fellow	9	10
Honorary Fellow	25	25
Retired	22	20
Affiliate	16	14
Student	1	2
Total	**409**	**402**

The Spring Seminar and Autumn Seminar attracted delegates and exhibitors from both within and outside the Institute and Demolition Industry. The Spring Seminar, held in the Royal Armouries, Leeds on 24th February 2024 was well attended with an increase in number of attendances from the previous year, however the Autumn Seminar held at One Great George Street, Westminster, London on 22nd September 2023 was poorly attended and saw decreases in attendances which resulted in the seminar making a loss.

The Annual Luncheon event held at The Grand, Birmingham on 10th November 2023 was again poorly attended by our members which resulted in the AGM also making a loss. At the AGM certificates were presented to those members who had achieved a higher status in the Institute as well as those who had graduated from the Foundation Degree in Demolition Management.

Due to the autumn seminar and the AGM making a loss the COM and trustees have decided to reduce the size of both events for the coming year in an effort to make the events profitable.

The sixth intake of the IDE Foundation Degree in Demolition Management was postponed due to a significant drop in the numbers of people wishing to take the degree, for this reason the demolition degree has now been put on hold. The education committee are currently in discussion with two universities in order to re-commence the IDE Foundation Degree in the coming year

The Council of Management have continued to monitor Members contribution to the CPD Scheme but have noted that many members remain non-compliant with this element of Institute membership.

A steady flow of new Membership applications has been received throughout the year as well as many existing members applying to upgrade their membership.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events, Membership and Education.

Risk Assessment

The principal risks to the organisation that have been identified by the Trustees are as follows:

Income and financial sustainability - Insufficient income and reserves for the charity sector to achieve its strategic objectives and maintain its operations.

Data Protection compliance and GDPR - An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.

Organisational change and digital transformation - The failure to execute organisational change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.

People, leadership and culture - Weaknesses or failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives.

Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels.

Regulatory - The charity fails to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

Cyber security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data.

Reputation - A range of occurrences including incidents, events and outcomes that may consequently damage a charity's reputation. Reputation risk is largely a consequence of other risk events materialising. However, our study identified that charities are including it as a specific risk.

Business continuity incidents - The occurrence of incidents that limit an organisation's ability to operate as it normally would in business as usual situations.

Trustees strategy for managing risks

Income and financial sustainability - This is monitored monthly by the Treasurer and National Secretary, an annual budget is produced ahead of each new financial year and ratified by the Council of Management (CoM). Financial reports are also provided by the Treasurer at each CoM meeting.

Data Protection compliance and GDPR - The institute has introduced a specific Data Protection and GDR Policy that is reviewed annually by the CoM.

Organisational change and digital transformation - The CoM have introduced a Marketing and Rebranding subcommittee that is tasked with reviewing the organisational change and digital/media transformation.

People, leadership and culture - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Governance - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Regulatory - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Cyber security - The IDE employs the services of an IT specialist on a monthly retainer, the IT specialist and National Secretary have put specific IT systems in place to significantly improve the institutes cyber security and mitigate any potential threat.

Reputation - The Trustees and CoM will review reports of any occurrences that threaten the reputation of the institute, any such occurrences will be dealt with in accordance with section 5 professional Conduct, Disciplinary Rules and Remedies of the institute's rules.

Business continuity incidents - The risk mitigations identified above have been put in place to reduce the risk of business continuity incidents occurring to the institute.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Charcroft Baker LLP continues to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) continue to undertake the Council of Management election process ensuring that a totally independent, fair and auditable procedure is in place.

Independent Examiner

Charcroft Baker LLP have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees	**Council of Management**	
Vernon Watson	Vernon Watson	President (Elected 25.11.2022)
Richard Dolman	Adrian McLean	Vice President
Gary Bishop	Richard Dolman	Past President
Duncan Rudall	Duncan Rudall	Past President
Howard Button	Howard Button	Past President
	Mark Jack	Hon. Treasurer (Appointed 01.11.2023)
	Brian Carroll	
	Stephen McCann	
	Terry Quarmby	
	Stuart Accleton	(Resigned 10.11.2023)
	Steve Andrew	(Appointed 10.11.2023)
	Mike Kehoe	(Appointed 10.11.2023)
	John Lynch	NFDC President (Appointed 22.06.2023)

Company Secretary
M Tong-Ralphs

Secretarial Assistant
M Harris

Education and Training Administrator
I Woodbury

Principal and Registered Office Address	**Accountants**	**Principal Bankers**
Office 2 Innovation Studios	Charcroft Baker LLP	Nat West Bank
Medway	5 West Court	58 High Street
1044 Canal Road	Enterprise Road	Strood
Rochester	Maidstone	Kent
Kent	Kent	ME2 4AG
ME2 4DT	ME15 6JD	

Signed on behalf of the Trustees and Council of Management

Trustee: _____
Duncan Rudall (Director)

Date: 12/11/2024

Trustee: _____
Vernon Watson (Director)

Date: 12/11/2024

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2024, which are set out on pages 10 to 16.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Michael Baker BA FCA
For and on behalf of Charcroft Baker LLP
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed: MBaker

Date: 13/11/24

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2024

INCOMING RESOURCES	**2024**		**2023**	
Income from charitable activities	£	£	£	£
Member subscriptions & Joining Fees	93,667		93,746	
IDE Education – Degree courses	27,100		30,200	
IDE Education – Examination Fees	3,140		3,780	
Seminars	47,907		48,165	
Annual Lunch / A G M	16,327		19,658	
Exhibition Space	5,940		3,230	
CPD Talks	950		4,400	
Fundraising	3,030		3,350	
Consultancy	9,621		-	
Other activities				
Merchandise	615		424	
Investment income - Bank Interest	1,084		403	
Voluntary income				
Donations & Incentives	2,588		4	
		211,969		207,360
RESOURCES EXPENDED				
Expenditure from charitable activities				
IDE Education – Degree courses	17,468		27,589	
IDE Education - Amortisation	-		-	
Seminars and exhibitions	62,539		75,199	
Consultancy	7,420		-	
Other trading activities				
Press, publicity, and merchandise	5,196		13,562	
Printing & Stationery	2,731		1,493	
Communications	1,803		1,551	
Donations Payable to President's Charity	6,668		615	
Computer Expenses	6,422		4,977	
Subscriptions	1,738		681	
Travel Expenses	1,073		884	
Insurance	1,615		2,583	
Bank & Financial Charges	(54)		326	
Miscellaneous Expenses	421		355	
Depreciation	634		335	
Profit / (Loss) on Disposal of Fixed Assets	-		-	
Support costs				
Salaries, NI and training	99,244		91,189	
Pensions	813		661	
Office Premises Costs	13,458		10,559	
Other Office Expenses	-		-	
Accountancy	5,604		5,272	
Professional Fees	3,155		8,443	
		237,948		246,274
Net income/expenditure for the period		(25,979)		(38,914)
Accumulated Fund brought forward - Unrestricted		162,213		201,127
Accumulated Fund carried forward - Unrestricted		136,234		162,213

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2024

		2024		2023	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)		-		-
Tangible fixed assets	(Note 7)	1,902		1,004	
			1,902		1,004
CURRENT ASSETS					
Debtors & prepayments		58,609		66,965	
Accrued Income		3,450		1,622	
Bank account		91,210		129,590	
			153,269		198,177
CURRENT LIABILITIES					
Creditors & accrued expenses		12,349		16,870	
Deferred Income	(Note 8)	6,093		19,555	
Other taxes - PAYE & N I		495		543	
			18,937		36,968
NET CURRENT ASSETS			134,332		161,209
NET ASSETS			136,234		162,213
ACCUMULATED FUNDS					
Unrestricted funds	(Note 14)		136,234		162,213

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Affairs. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees / Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 12/11/2024 **and are signed on their behalf by:**

Trustee: _____ Trustee: _____

Duncan Rudall (Director) **Vernon Watson (Director)**

1. **STATUTORY INFORMATION**

Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 7 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources

Incoming resources are accounted for when due.

Resources expended

Resources expended are accounted for on the accrual basis.

Tangible fixed assets

Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Intangible assets

Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs have been fully released to the income and expenditure account over their estimated useful life from September 2017 to November 2021.

Accumulated fund

The fund is unrestricted.

Financial instruments

Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

Going Concern

At the time of approving the financial statements, the Trustees are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	99,244	91,189
Social security costs	-	-
Pension Costs	813	661
Total	100,057	91,850

No employee received emoluments of more than £60,000.

The company operates a defined contribution pension scheme for employees. At the year end, a balance of £158 (2023 : £158) was due in relation to pensions payable.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
National secretary / Events director	1	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	3	3

4. TRUSTEE REMUNERATION

No trustees received any remuneration during the year.

Costs reimbursed to the trustees are detailed in note 13.

5. TAXATION

No liability to United Kingdom Corporation Tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2023	17,416
Additions	-
At 30 April 2024	17,416
Amortisation	
At 1 May 2023	17,416
Charge for the year	-
At 30 April 2024	17,416
Net Book Value	
At 30 April 2024	NIL
At 30 April 2023	NIL

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £	Computer equipment £	Total £
Cost			
At 1 May 2023	933	1,393	2,326
Additions	-	1,532	1,532
Disposals	-	-	-
At 30 April 2024	933	2,925	3,858
Depreciation			
At 1 May 2023	713	609	1,322
Charge for the year	55	579	634
Eliminated on disposal	-	-	-
At 30 April 2024	768	1,188	1,956
Net Book Value			
At 30 April 2024	165	1,737	1,902
At 30 April 2023	220	784	1,004

8. DEFERRED COSTS AND INCOME

	2023	Incoming resources	Released from prior years	Released from current year	2024
Degree course income	16,825	15,438	(15,625)	(11,475)	5,163
Exam fees	210	3,140	(210)	(2,930)	210
AGM	-	16,327	-	(16,327)	-
Seminars	2,520	46,107	(2,520)	(45,387)	720
Exhibitions	-	5,940	-	(5,940)	-
CPD	-	950	-	(950)	-
Subscription & joining fees	-	93,667	-	(93,667)	-
Fundraising	-	3,030	-	(3,030)	-
Consultancy	-	9,621		(9,621)	-
Merchandise	-	615	-	(615)	-
Donations	-	2,588	-	(2,588)	-
Bank interest	-	1,084	-	(1,084)	-
Total	19,555	198,507	(18,355)	(193,614)	6,093

9. Analysis of governance and support costs

	IDE Education £	Seminars / Exhibitions £	Member Services £	Consultancy Project II £	Gov. £	Total 2024 £	Total 2023 £
Direct Costs							
Course and exam costs	12,306	-	-	-	-	12,306	18,093
Tutors and lecturers	5,162	-	-	-	-	5,162	8,346
Room Hire	-	-	-	-	-	-	1,150
Amortisation	-	-	-	-	-	-	-
Seminar costs	-	62,539	-	-	-	62,539	75,199
Consultancy	-	-	-	7,420	-	7,420	-
Total	17,468	62,539	-	7,420	-	87,427	102,788

	IDE Education £	Seminars / Exhibitions £	Member Services £	Consultancy Project II £	Gov. £	Total 2024 £	Total 2023 £
Support costs							
Staff costs	41,408	30,105	27,731	-	-	99,244	91,189
Pensions	475	195	143	-	-	813	661
Office expenses	-	-	-	-	-	-	-
Premises costs	-	-	13,458	-	-	13,458	10,559
Accountancy	-	-	-	-	5,604	5,604	5,272
Professional fees	-	-	3,155	-	-	3,155	8,443
Total	41,883	30,300	44,487	-	5,604	122,274	116,124

Accountancy includes £750 (2023 : £750) in relation to the Independent Examination and £4,854 (2023 : £4,522) in relation to other accounting services.

10. **FINANCIAL COMMITMENTS**

The company's total future financial commitments under operating leases are £15,297 (2023 - £3,403).

11. **CONTROL**

The company was under the control of the Trustees throughout the current period.

12. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

13. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid V Watson, a trustee, £1,443 (2023 : £240) for costs incurred in connection with the delivery of the IDE Examination preparation days and consultancy work on the Disrupt II project. No amounts were owed to V Watson at the year end.

During the year the Institute of Demolition Engineers paid Button Holdings Limited, a company in which a trustee H Button is a participator, £6,377 (2023 : £Nil) for consultancy work on the Disrupt II project. No amounts were owed to Button Holdings Limited at the year end.

During the year the Institute of Demolition Engineers paid R Dolman, a trustee, £Nil (2023 : £246) for costs incurred in connection with the supply of a meeting room and associated costs. No amounts were owed to R Dolman at the year end.

During the year the Institute of Demolition Engineers paid Perses Safety Limited, a company in which S McCann is the sole director, an amount of £11,976 (2023 : £9,864) for services provided in connection with teaching and overseeing the Demolition Management degree courses. No amounts were owed to Perses Safety Limited at the year end.

14. **STATEMENT OF FUNDS**

	Balance 01/05/2023	Incoming resources	Expenditure	Transfers	Balance 30/04/2024
Unrestricted funds					
General funds	145,213	211,969	(213,812)	(20,636)	122,734
Designated funds - Charitable donations	5,000	-	(6,668)	5,168	3,500
Designated funds - IDE Education	12,000	-	(17,468)	15,468	10,000
	162,213	211,969	(237,948)	-	136,234

INSTITUTE OF DEMOLITION ENGINEERS

England & Wales - Charity number 1150625

Accounts

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2023

Page	Contents
2-7	Report of the Trustees and Council of Management (Including Directors report)
8-9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12-16	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

The Trustees and Council of Management present their annual report and the financial statements of the Institute for the year ended 30 April 2023. The Council of Management is shown on page 7 and includes the Trustees, who are also the Directors of the charitable company.

Structure, Governance and Management

Institute of Demolition Engineers is a charity governed by a Memorandum and Articles incorporated 29th May 2012. The charity's registered number is 1150625 and the company number is 08087902.

The Trustees are appointed in line with Memorandum and Articles. On appointment new Trustees are given full details of the policies and procedures of the Institute of Demolition Engineers which is incorporated within the Rules of the Institute as well as relevant documentation that highlights their responsibilities as a Trustee.

Public Benefit

The primary aim of the Institute is to advance the science of demolition engineering, for the good of all practitioners and of the public at large, whether these are in the United Kingdom or overseas.

Main Purpose, Objectives and Activities

The Institute of Demolition Engineers is a Charitable Educational Trust and exists to promote and foster the science of demolition engineering, with its main objectives being:

- Promoting use of more efficient techniques in the industry;
- Encouragement of safer methods of working;
- Provision of a qualifying body for the industry.

The main activities undertaken by the Institute in relation to the above purposes are outlined in the review of financial activities.

Members

Members are professional Demolition Engineers, Managers, Supervisors and Technicians who through examinations, evidence of competence, including CPD and interview progress from Entrant level to Full Membership.

Grades of Membership

Entrant, Technician, Associate, Full Member, Fellow, Affiliate, Student.

Additional Members Benefits

- Accreditation as a competent professional Demolition Engineer;
- Acquisition of knowledge through attending seminars and meetings;
- Participation in an exchange and discussion of ideas and information;
- Enjoying a representation of common interests;
- Having continuing professional development noted and valued.

In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

Reserves Policy

The Council of Management has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2023/24 is £240,400 and a target of £82,000 to £130,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Council of Management are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £207,360 a designation of £5,000 has been set aside for charitable donations and bursaries and £12,000 for IDE Education expenses. Over the next 5 years the strategy is to continue to build reserves through planned events and growth of membership.

Review of Financial Activities

The financial statements show a deficit for the year of £38,914 (2022 : £30,301) and net assets of £162,213 (2022 : £201,127). This deficit has arisen due to increased event and advertising costs, an increase in employee salaries, reduced numbers attending the annual luncheon and signing up to the Foundation Degree. Further to this we have seen an increase in the day to day running costs of the IDE.

The Institute has seen a slight increase to grades of membership this financial year with the Membership Committee approving new Entrant, Full Membership and Retired applications during their meetings throughout the year. In addition to this we have been able to hold an exam session in March which has seen many Entrant Grade members achieve the higher grade of Associate (AMIDE). Unfortunately, we have also received 9 resignations from members who did not wish to continue their membership and had to terminate 7 members due to non-payment of membership fees.

At 30 April 2023 the membership totalled 402 (2022: 401) as shown in the table below.

	2023	2022
Entrant	28	28
Technician	9	9
Associate	35	32
Full Member	255	257
Honorary Member	4	4
Fellow	10	11
Honorary Fellow	25	21
Retired	20	20
Affiliate	14	17
Student	2	2
Total	**402**	**401**

The Spring Seminar (24th February 2023) and Autumn Seminar (23rd September 2022) attracted delegates and exhibitors from both within and outside the Institute and Demolition Industry. The Spring Seminar, held in the Royal Armouries, Leeds welcomed 176 attendees (2022: 196) and the Autumn Seminar held at One Great George Street, Westminster, London welcomed 148 (2022: Cancelled due to the Covid 19 pandemic)

167 members and their guests attended the Annual Luncheon event at Central Hall and Church House, Westminster on 25th November 2022 (2022: 170) where certificates were presented to those members who had achieved a higher status in the Institute as well as those who had graduated from the Foundation Degree in Demolition Management.

The fifth intake of the IDE Foundation Degree in Demolition Management commenced with 12 students on 20th March 2023. It is hoped that a sixth intake will commence in March 2024 however this will be subject to confirmed numbers for enrolment. Perses Ltd (Led by Stephen McCann) have continued to administer the course to students.

The Council of Management have continued to monitor Members contribution to the CPD Scheme but have noted that many members remain non-compliant with this element of Institute membership.

A steady flow of new Membership applications has been received throughout the year as well as many existing members applying to upgrade their membership.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events and Membership.

Risk Assessment

The principal risks to the organisation that have been identified by the Trustees are as follows:

Income and financial sustainability - Insufficient income and reserves for the charity sector to achieve its strategic objectives and maintain its operations.

Data Protection compliance and GDPR - An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.

Organisational change and digital transformation - The failure to execute organisational change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.

People, leadership and culture - Weaknesses or failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives.

Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels.

Regulatory - The charity fails to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

Cyber security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data.

Reputation - A range of occurrences including incidents, events and outcomes that may consequently damage a charity's reputation. Reputation risk is largely a consequence of other risk events materialising. However, our study identified that charities are including it as a specific risk.

Business continuity incidents - The occurrence of incidents that limit an organisation's ability to operate as it normally would in business as usual situations.

Trustees strategy for managing risks

Income and financial sustainability - This is monitored monthly by the Treasurer and National Secretary, an annual budget is produced ahead of each new financial year and ratified by the Council of Management (CoM). Financial reports are also provided by the Treasurer at each CoM meeting.

Data Protection compliance and GDPR - The institute has introduced a specific Data Protection and GDR Policy that is reviewed annually by the CoM.

Organisational change and digital transformation - The CoM have introduced a Marketing and Rebranding subcommittee that is tasked with reviewing the organisational change and digital/media transformation.

People, leadership and culture - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Governance - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Regulatory - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Cyber security - The IDE employs the services of an IT specialist on a monthly retainer, the IT specialist and National Secretary have put specific IT systems in place to significantly improve the institutes cyber security and mitigate any potential threat.

Reputation - The Trustees and CoM will review reports of any occurrences that threaten the reputation of the institute, any such occurrences will be dealt with in accordance with section 5 professional Conduct, Disciplinary Rules and Remedies of the institute's rules.

Business continuity incidents - The risk mitigations identified above have been put in place to reduce the risk of business continuity incidents occurring to the institute.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Charcroft Baker LLP continues to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) continue to undertake the Council of Management election process ensuring that a totally independent, fair and auditable procedure is in place.

Independent Examiner

Charcroft Baker LLP have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees	**Council of Management**	
Richard Dolman	Richard Dolman	President (Term ended 25.11.2022)
Vernon Watson	Vernon Watson	President (Elected 25.11.2022)
Stuart Accleton (Resigned 21.09.2023)	Stuart Accleton	Hon.Treasurer and Interim Vice president (Elected 15.02.202: – Term ends 31.10.2023)
Gary Bishop	Gary Bishop	Past President (Resigned 27.11.2022)
Duncan Rudall	Duncan Rudall	Past President
Howard Button	Howard Button	Past President
	Toby Comley	Vice President (Elected 25.11.2022 - Resigned 15.02.2023)
	Mark Jack	
	Grant Styles (Resigned 31.10.2022)	
	Brian Carroll	
	Stephen McCann	
	Terry Quarmby (Elected to Council 25.11.2022)	
	Adrian McLean (Co-opted to Council 24.02.2023)	

National Secretary and Charity Correspondent
M Tong-Ralphs

Secretarial Assistant
M Harris

Education and Training Administrator
I Woodbury

Principal and Registered Office Address	**Accountants**	**Principal Bankers**
Office 2 Innovation Studios	Charcroft Baker LLP	Nat West Bank
Medway	5 West Court	58 High Street
1044 Canal Road	Enterprise Road	Strood
Rochester	Maidstone	Kent
Kent	Kent	ME2 4AG
ME2 4DT	ME15 6JD	

Signed on behalf of the Trustees and Council of Management

Trustee: DUNCAN RUDALL
Duncan Rudall (Director)

Trustee: Vernon Watson
Vernon Watson (Director)

Date: 03/11/2023

Date: 31/10/23

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2023, which are set out on pages 10 to 16.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Michael Baker BA FCA
For and on behalf of Charcroft Baker LLP
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed: MG Baker

Date: 08/11/2023

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2023

INCOMING RESOURCES	2023		2022	
Income from charitable activities	£	£	£	£
Member subscriptions & Joining Fees	93,746		87,233	
IDE Education – Degree courses	30,200		27,513	
IDE Education – Examination Fees	3,780		3,030	
Seminars	48,165		24,620	
Annual Lunch / A G M	19,658		23,145	
Exhibition Space	3,230		4,800	
CPD Talks	4,400		2,400	
Fundraising	3,350		-	
Other activities				
Merchandise	424		175	
Investment income - Bank Interest	403		10	
Voluntary income				
Donations & Incentives	4		2,995	
		207,360		175,921
RESOURCES EXPENDED				
Expenditure from charitable activities				
IDE Education – Degree courses	27,589		21,960	
IDE Education - Amortisation	-		2,625	
Seminars and exhibitions	75,199		40,063	
Other trading activities				
Press, publicity, and merchandise	13,562		5,836	
Printing & Stationery	1,493		2,271	
Communications	1,551		2,896	
Donations Payable to President's Charity	615		6,988	
Computer Expenses	4,977		6,041	
Subscriptions	681		634	
Travel Expenses	884		657	
Insurance	2,583		2,539	
Bank & Financial Charges	326		436	
Miscellaneous Expenses	355		550	
Depreciation	335		446	
Profit / (Loss) on Disposal of Fixed Assets	-		305	
Support costs				
Salaries, NI and training	91,189		79,329	
Pensions	661		576	
Office Premises Costs	10,559		18,267	
Other Office Expenses	-		5,562	
Accountancy	5,272		5,552	
Professional Fees	8,443		2,689	
		246,274		206,222
Net income/expenditure for the period		(38,914)		(30,301)
Accumulated Fund brought forward - Unrestricted		201,127		231,428
Accumulated Fund carried forward - Unrestricted		162,213		201,127

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2023

		2023		2022	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)	-		-	
Tangible fixed assets	(Note 7)	1,004		1,338	
			1,004		1,338
CURRENT ASSETS					
Debtors & prepayments		66,965		58,411	
Accrued Income		1,622		-	
Bank account		129,590		172,448	
			198,177		230,859
CURRENT LIABILITIES					
Creditors & accrued expenses		16,870		6,387	
Deferred Income	(Note 8)	19,555		24,355	
Other taxes - PAYE & N I		543		328	
			36,968		31,070
NET CURRENT ASSETS			161,209		199,789
NET ASSETS			162,213		201,127
ACCUMULATED FUNDS					
Unrestricted funds	(Note 14)		162,213		201,127

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Affairs. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 03/11/2023 **and are signed on their behalf by:**

Trustee: _____ Treasurer: Vernon Watson

Duncan Rudall (Director) **Vernon Watson (Director)**

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Notes to the Financial Statements for the year ending 30 April 2023

1. **STATUTORY INFORMATION**
Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 7 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting
The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources
Incoming resources are accounted for when due.

Resources expended
Resources expended are accounted for on the accrual basis.

Tangible fixed assets
Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Intangible assets
Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs have been fully released to the income and expenditure account over their estimated useful life from September 2017 to November 2021.

Accumulated fund
The fund is unrestricted.

Financial instruments
Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

Going Concern
At the time of approving the financial statements, the Trustees are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	91,189	79,329
Social security costs	-	-
Pension Costs	661	576
Total	91,850	79,905

No employee received emoluments of more than £60,000.

The company operates a defined contribution pension scheme for employees. At the year end, a balance of £158 (2022 : £108) was due in relation to pensions payable.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
National secretary / Events director	1	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	3	3

4. TRUSTEE REMUNERATION

No trustees received any remuneration during the year.

Costs reimbursed to the trustees are detailed in note 13.

5. TAXATION

No liability to United Kingdom Corporation Tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2022	17,416
Additions	-
At 30 April 2023	17,416
Amortisation	
At 1 May 2022	17,416
Charge for the year	
At 30 April 2023	17,416
Net Book Value	
At 30 April 2023	NIL
At 30 April 2022	NIL

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £	Computer equipment £	Total £
Cost			
At 1 May 2022	933	1,393	2,326
Additions	-	-	-
Disposals	-	-	-
At 30 April 2023	933	1,393	2,326
Depreciation			
At 1 May 2022	640	348	988
Charge for the year	73	261	334
Eliminated on disposal			
At 30 April 2023	713	609	1,322
Net Book Value			
At 30 April 2023	220	784	1,004
At 30 April 2022	293	1,045	1,338

8. DEFERRED COSTS AND INCOME

	2022	Incoming resources	Released from prior years	Released from current year	2023
Degree course income	18,100	28,925	(17,500)	(12,700)	16,825
Exam fees	210	3,780	(210)	(3,570)	210
AGM	-	19,658	-	(19,658)	-
Seminars	3,200	48,385	(3,220)	(45,845)	2,520
Exhibitions	-	3,230	-	(3,230)	-
CPD	-	3,500	-	(3,500)	-
Subscription & joining fees	2,845	90,901	(2,825)	(90,921)	-
Fundraising	-	3,350	-	(3,350)	-
Merchandise	-	424	-	(424)	-
Donations	-	4	-	(4)	-
Bank interest	-	403	-	(403)	-
Total	24,355	202,560	(23,755)	(183,605)	19,555

9. Analysis of governance and support costs

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2023 £	Total 2022 £
Direct Costs						
Course and exam costs	18,093	-	-	-	18,093	11,168
Tutors and lecturers	8,346	-	-	-	8,346	8,507
Room Hire	1,150	-	-	-	1,150	2,285
Amortisation (IDE Education)	-	-	-	-	-	2,625
Seminar costs	-	75,199	-	-	75,199	40,063
Membership costs	-	-	-	-	-	-
Total	27,589	75,199	-	-	102,788	64,648

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2023 £	Total 2022 £
Support costs						
Staff costs	37,497	27,892	25,800	-	91,189	79,329
Pensions	302	195	164	-	661	576
Office expenses	-	-	-	-	-	5,562
Premises costs	-	-	10,559	-	10,559	18,267
Accountancy	-	-	-	5,272	5,272	5,552
Professional fees	-	-	8,443	-	8,443	2,689
Total	37,799	28,087	44,966	5,272	116,124	111,975

Accountancy includes £750 (2022 : £750) in relation to the Independent Examination and £4,522 (2022 : £4,802) in relation to other accounting services.

10. **FINANCIAL COMMITMENTS**

The company's total future financial commitments under operating leases are £3,403 (2022 - £3,302) all due within one year.

11. **CONTROL**

The company was under the control of the Trustees throughout the current period.

12. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

13. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid V Watson, a trustee, £240 (2022 : £463) for costs incurred in connection with the delivery of the IDE Examination preparation days. No amounts were owed to V Watson at the year end.

During the year the Institute of Demolition Engineers paid R Dolman, a trustee, £246 (2022 : £Nil) for costs incurred in connection with the supply of a meeting room and associated costs. No amounts were owed to R Dolman at the year end.

During the year the Institute of Demolition Engineers paid Perses Safety Limited, a company in which S McCann is the sole director, an amount of £9,864 (2022 : £15,402) for services provided in connection with teaching and overseeing the Demolition Management degree courses. No amounts were owed to Perses Safety Limited at the year end.

14. **STATEMENT OF FUNDS**

	Balance 01/05/2022	Incoming resources	Expenditure	Transfers	Balance 30/04/2023
Unrestricted funds					
General funds	178,127	207,360	(235,995)	(4,279)	145,213
Designated funds - Charitable donations	8,000	-	(415)	(2,585)	5,000
Designated funds - IDE Education	15,000	-	(9,864)	6,864	12,000
	201,127	207,360	(246,274)	-	162,213

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2023

Page	Contents
2-7	Report of the Trustees and Council of Management (Including Directors report)
8-9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12-16	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

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In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

Reserves Policy

The Council of Management has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2023/24 is £240,400 and a target of £82,000 to £130,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Council of Management are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £207,360 a designation of £5,000 has been set aside for charitable donations and bursaries and £12,000 for IDE Education expenses. Over the next 5 years the strategy is to continue to build reserves through planned events and growth of membership.

Review of Financial Activities

The financial statements show a deficit for the year of £38,914 (2022 : £30,301) and net assets of £162,213 (2022 : £201,127). This deficit has arisen due to increased event and advertising costs, an increase in employee salaries, reduced numbers attending the annual luncheon and signing up to the Foundation Degree. Further to this we have seen an increase in the day to day running costs of the IDE.

The Institute has seen a slight increase to grades of membership this financial year with the Membership Committee approving new Entrant, Full Membership and Retired applications during their meetings throughout the year. In addition to this we have been able to hold an exam session in March which has seen many Entrant Grade members achieve the higher grade of Associate (AMIDE). Unfortunately, we have also received 9 resignations from members who did not wish to continue their membership and had to terminate 7 members due to non-payment of membership fees.

At 30 April 2023 the membership totalled 402 (2022: 401) as shown in the table below.

	2023	2022
Entrant	28	28
Technician	9	9
Associate	35	32
Full Member	255	257
Honorary Member	4	4
Fellow	10	11
Honorary Fellow	25	21
Retired	20	20
Affiliate	14	17
Student	2	2
Total	**402**	**401**

The Spring Seminar (24th February 2023) and Autumn Seminar (23rd September 2022) attracted delegates and exhibitors from both within and outside the Institute and Demolition Industry. The Spring Seminar, held in the Royal Armouries, Leeds welcomed 176 attendees (2022: 196) and the Autumn Seminar held at One Great George Street, Westminster, London welcomed 148 (2022: Cancelled due to the Covid 19 pandemic)

167 members and their guests attended the Annual Luncheon event at Central Hall and Church House, Westminster on 25th November 2022 (2022: 170) where certificates were presented to those members who had achieved a higher status in the Institute as well as those who had graduated from the Foundation Degree in Demolition Management.

The fifth intake of the IDE Foundation Degree in Demolition Management commenced with 12 students on 20th March 2023. It is hoped that a sixth intake will commence in March 2024 however this will be subject to confirmed numbers for enrolment. Perses Ltd (Led by Stephen McCann) have continued to administer the course to students.

The Council of Management have continued to monitor Members contribution to the CPD Scheme but have noted that many members remain non-compliant with this element of Institute membership.

A steady flow of new Membership applications has been received throughout the year as well as many existing members applying to upgrade their membership.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events and Membership.

Risk Assessment

The principal risks to the organisation that have been identified by the Trustees are as follows:

Income and financial sustainability - Insufficient income and reserves for the charity sector to achieve its strategic objectives and maintain its operations.

Data Protection compliance and GDPR - An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.

Organisational change and digital transformation - The failure to execute organisational change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.

People, leadership and culture - Weaknesses or failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives.

Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels.

Regulatory - The charity fails to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

Cyber security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data.

Reputation - A range of occurrences including incidents, events and outcomes that may consequently damage a charity's reputation. Reputation risk is largely a consequence of other risk events materialising. However, our study identified that charities are including it as a specific risk.

Business continuity incidents - The occurrence of incidents that limit an organisation's ability to operate as it normally would in business as usual situations.

Trustees strategy for managing risks

Income and financial sustainability - This is monitored monthly by the Treasurer and National Secretary, an annual budget is produced ahead of each new financial year and ratified by the Council of Management (CoM). Financial reports are also provided by the Treasurer at each CoM meeting.

Data Protection compliance and GDPR - The institute has introduced a specific Data Protection and GDR Policy that is reviewed annually by the CoM.

Organisational change and digital transformation - The CoM have introduced a Marketing and Rebranding subcommittee that is tasked with reviewing the organisational change and digital/media transformation.

People, leadership and culture - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Governance - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Regulatory - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Cyber security - The IDE employs the services of an IT specialist on a monthly retainer, the IT specialist and National Secretary have put specific IT systems in place to significantly improve the institutes cyber security and mitigate any potential threat.

Reputation - The Trustees and CoM will review reports of any occurrences that threaten the reputation of the institute, any such occurrences will be dealt with in accordance with section 5 professional Conduct, Disciplinary Rules and Remedies of the institute's rules.

Business continuity incidents - The risk mitigations identified above have been put in place to reduce the risk of business continuity incidents occurring to the institute.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Charcroft Baker LLP continues to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) continue to undertake the Council of Management election process ensuring that a totally independent, fair and auditable procedure is in place.

Independent Examiner

Charcroft Baker LLP have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees	**Council of Management**	
Richard Dolman	Richard Dolman	President (Term ended 25.11.2022)
Vernon Watson	Vernon Watson	President (Elected 25.11.2022)
Stuart Accleton (Resigned 21.09.2023)	Stuart Accleton	Hon.Treasurer and Interim Vice president (Elected 15.02.202: – Term ends 31.10.2023)
Gary Bishop	Gary Bishop	Past President (Resigned 27.11.2022)
Duncan Rudall	Duncan Rudall	Past President
Howard Button	Howard Button	Past President
	Toby Comley	Vice President (Elected 25.11.2022 - Resigned 15.02.2023)
	Mark Jack	
	Grant Styles (Resigned 31.10.2022)	
	Brian Carroll	
	Stephen McCann	
	Terry Quarmby (Elected to Council 25.11.2022)	
	Adrian McLean (Co-opted to Council 24.02.2023)	

National Secretary and Charity Correspondent
M Tong-Ralphs

Secretarial Assistant
M Harris

Education and Training Administrator
I Woodbury

Principal and Registered Office Address	**Accountants**	**Principal Bankers**
Office 2 Innovation Studios	Charcroft Baker LLP	Nat West Bank
Medway	5 West Court	58 High Street
1044 Canal Road	Enterprise Road	Strood
Rochester	Maidstone	Kent
Kent	Kent	ME2 4AG
ME2 4DT	ME15 6JD	

Signed on behalf of the Trustees and Council of Management

Trustee: DUNCAN RUDALL
Duncan Rudall (Director)

Trustee: Vernon Watson
Vernon Watson (Director)

Date: 03/11/2023

Date: 31/10/23

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2023, which are set out on pages 10 to 16.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Michael Baker BA FCA
For and on behalf of Charcroft Baker LLP
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed: MG Baker

Date: 08/11/2023

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2023

INCOMING RESOURCES	2023		2022	
Income from charitable activities	£	£	£	£
Member subscriptions & Joining Fees	93,746		87,233	
IDE Education – Degree courses	30,200		27,513	
IDE Education – Examination Fees	3,780		3,030	
Seminars	48,165		24,620	
Annual Lunch / A G M	19,658		23,145	
Exhibition Space	3,230		4,800	
CPD Talks	4,400		2,400	
Fundraising	3,350		-	
Other activities				
Merchandise	424		175	
Investment income - Bank Interest	403		10	
Voluntary income				
Donations & Incentives	4		2,995	
		207,360		175,921
RESOURCES EXPENDED				
Expenditure from charitable activities				
IDE Education – Degree courses	27,589		21,960	
IDE Education - Amortisation	-		2,625	
Seminars and exhibitions	75,199		40,063	
Other trading activities				
Press, publicity, and merchandise	13,562		5,836	
Printing & Stationery	1,493		2,271	
Communications	1,551		2,896	
Donations Payable to President's Charity	615		6,988	
Computer Expenses	4,977		6,041	
Subscriptions	681		634	
Travel Expenses	884		657	
Insurance	2,583		2,539	
Bank & Financial Charges	326		436	
Miscellaneous Expenses	355		550	
Depreciation	335		446	
Profit / (Loss) on Disposal of Fixed Assets	-		305	
Support costs				
Salaries, NI and training	91,189		79,329	
Pensions	661		576	
Office Premises Costs	10,559		18,267	
Other Office Expenses	-		5,562	
Accountancy	5,272		5,552	
Professional Fees	8,443		2,689	
		246,274		206,222
Net income/expenditure for the period		(38,914)		(30,301)
Accumulated Fund brought forward - Unrestricted		201,127		231,428
Accumulated Fund carried forward - Unrestricted		162,213		201,127

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2023

		2023		2022	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)	-		-	
Tangible fixed assets	(Note 7)	1,004		1,338	
			1,004		1,338
CURRENT ASSETS					
Debtors & prepayments		66,965		58,411	
Accrued Income		1,622		-	
Bank account		129,590		172,448	
			198,177		230,859
CURRENT LIABILITIES					
Creditors & accrued expenses		16,870		6,387	
Deferred Income	(Note 8)	19,555		24,355	
Other taxes - PAYE & N I		543		328	
			36,968		31,070
NET CURRENT ASSETS			161,209		199,789
NET ASSETS			162,213		201,127
ACCUMULATED FUNDS					
Unrestricted funds	(Note 14)		162,213		201,127

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Affairs. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 03/11/2023 **and are signed on their behalf by:**

Trustee: _____ Treasurer: Vernon Watson

Duncan Rudall (Director) **Vernon Watson (Director)**

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Notes to the Financial Statements for the year ending 30 April 2023

1. **STATUTORY INFORMATION**
Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 7 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting
The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources
Incoming resources are accounted for when due.

Resources expended
Resources expended are accounted for on the accrual basis.

Tangible fixed assets
Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Intangible assets
Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs have been fully released to the income and expenditure account over their estimated useful life from September 2017 to November 2021.

Accumulated fund
The fund is unrestricted.

Financial instruments
Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

Going Concern
At the time of approving the financial statements, the Trustees are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	91,189	79,329
Social security costs	-	-
Pension Costs	661	576
Total	91,850	79,905

No employee received emoluments of more than £60,000.

The company operates a defined contribution pension scheme for employees. At the year end, a balance of £158 (2022 : £108) was due in relation to pensions payable.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
National secretary / Events director	1	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	3	3

4. TRUSTEE REMUNERATION

No trustees received any remuneration during the year.

Costs reimbursed to the trustees are detailed in note 13.

5. TAXATION

No liability to United Kingdom Corporation Tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2022	17,416
Additions	-
At 30 April 2023	17,416
Amortisation	
At 1 May 2022	17,416
Charge for the year	
At 30 April 2023	17,416
Net Book Value	
At 30 April 2023	NIL
At 30 April 2022	NIL

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £	Computer equipment £	Total £
Cost			
At 1 May 2022	933	1,393	2,326
Additions	-	-	-
Disposals	-	-	-
At 30 April 2023	933	1,393	2,326
Depreciation			
At 1 May 2022	640	348	988
Charge for the year	73	261	334
Eliminated on disposal			
At 30 April 2023	713	609	1,322
Net Book Value			
At 30 April 2023	220	784	1,004
At 30 April 2022	293	1,045	1,338

8. DEFERRED COSTS AND INCOME

	2022	Incoming resources	Released from prior years	Released from current year	2023
Degree course income	18,100	28,925	(17,500)	(12,700)	16,825
Exam fees	210	3,780	(210)	(3,570)	210
AGM	-	19,658	-	(19,658)	-
Seminars	3,200	48,385	(3,220)	(45,845)	2,520
Exhibitions	-	3,230	-	(3,230)	-
CPD	-	3,500	-	(3,500)	-
Subscription & joining fees	2,845	90,901	(2,825)	(90,921)	-
Fundraising	-	3,350	-	(3,350)	-
Merchandise	-	424	-	(424)	-
Donations	-	4	-	(4)	-
Bank interest	-	403	-	(403)	-
Total	24,355	202,560	(23,755)	(183,605)	19,555

9. Analysis of governance and support costs

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2023 £	Total 2022 £
Direct Costs						
Course and exam costs	18,093	-	-	-	18,093	11,168
Tutors and lecturers	8,346	-	-	-	8,346	8,507
Room Hire	1,150	-	-	-	1,150	2,285
Amortisation (IDE Education)	-	-	-	-	-	2,625
Seminar costs	-	75,199	-	-	75,199	40,063
Membership costs	-	-	-	-	-	-
Total	27,589	75,199	-	-	102,788	64,648

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2023 £	Total 2022 £
Support costs						
Staff costs	37,497	27,892	25,800	-	91,189	79,329
Pensions	302	195	164	-	661	576
Office expenses	-	-	-	-	-	5,562
Premises costs	-	-	10,559	-	10,559	18,267
Accountancy	-	-	-	5,272	5,272	5,552
Professional fees	-	-	8,443	-	8,443	2,689
Total	37,799	28,087	44,966	5,272	116,124	111,975

Accountancy includes £750 (2022 : £750) in relation to the Independent Examination and £4,522 (2022 : £4,802) in relation to other accounting services.

10. **FINANCIAL COMMITMENTS**

The company's total future financial commitments under operating leases are £3,403 (2022 - £3,302) all due within one year.

11. **CONTROL**

The company was under the control of the Trustees throughout the current period.

12. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

13. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid V Watson, a trustee, £240 (2022 : £463) for costs incurred in connection with the delivery of the IDE Examination preparation days. No amounts were owed to V Watson at the year end.

During the year the Institute of Demolition Engineers paid R Dolman, a trustee, £246 (2022 : £Nil) for costs incurred in connection with the supply of a meeting room and associated costs. No amounts were owed to R Dolman at the year end.

During the year the Institute of Demolition Engineers paid Perses Safety Limited, a company in which S McCann is the sole director, an amount of £9,864 (2022 : £15,402) for services provided in connection with teaching and overseeing the Demolition Management degree courses. No amounts were owed to Perses Safety Limited at the year end.

14. **STATEMENT OF FUNDS**

	Balance 01/05/2022	Incoming resources	Expenditure	Transfers	Balance 30/04/2023
Unrestricted funds					
General funds	178,127	207,360	(235,995)	(4,279)	145,213
Designated funds - Charitable donations	8,000	-	(415)	(2,585)	5,000
Designated funds - IDE Education	15,000	-	(9,864)	6,864	12,000
	201,127	207,360	(246,274)	-	162,213

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2023

Page	Contents
2-7	Report of the Trustees and Council of Management (Including Directors report)
8-9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12-16	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

The Trustees and Council of Management present their annual report and the financial statements of the Institute for the year ended 30 April 2023. The Council of Management is shown on page 7 and includes the Trustees, who are also the Directors of the charitable company.

Structure, Governance and Management

Institute of Demolition Engineers is a charity governed by a Memorandum and Articles incorporated 29th May 2012. The charity's registered number is 1150625 and the company number is 08087902.

The Trustees are appointed in line with Memorandum and Articles. On appointment new Trustees are given full details of the policies and procedures of the Institute of Demolition Engineers which is incorporated within the Rules of the Institute as well as relevant documentation that highlights their responsibilities as a Trustee.

Public Benefit

The primary aim of the Institute is to advance the science of demolition engineering, for the good of all practitioners and of the public at large, whether these are in the United Kingdom or overseas.

Main Purpose, Objectives and Activities

The Institute of Demolition Engineers is a Charitable Educational Trust and exists to promote and foster the science of demolition engineering, with its main objectives being:

- Promoting use of more efficient techniques in the industry;
- Encouragement of safer methods of working;
- Provision of a qualifying body for the industry.

The main activities undertaken by the Institute in relation to the above purposes are outlined in the review of financial activities.

Members

Members are professional Demolition Engineers, Managers, Supervisors and Technicians who through examinations, evidence of competence, including CPD and interview progress from Entrant level to Full Membership.

Grades of Membership

Entrant, Technician, Associate, Full Member, Fellow, Affiliate, Student.

Additional Members Benefits

- Accreditation as a competent professional Demolition Engineer;
- Acquisition of knowledge through attending seminars and meetings;
- Participation in an exchange and discussion of ideas and information;
- Enjoying a representation of common interests;
- Having continuing professional development noted and valued.

In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

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Student	2	2
Total	**402**	**401**

The Spring Seminar (24th February 2023) and Autumn Seminar (23rd September 2022) attracted delegates and exhibitors from both within and outside the Institute and Demolition Industry. The Spring Seminar, held in the Royal Armouries, Leeds welcomed 176 attendees (2022: 196) and the Autumn Seminar held at One Great George Street, Westminster, London welcomed 148 (2022: Cancelled due to the Covid 19 pandemic)

167 members and their guests attended the Annual Luncheon event at Central Hall and Church House, Westminster on 25th November 2022 (2022: 170) where certificates were presented to those members who had achieved a higher status in the Institute as well as those who had graduated from the Foundation Degree in Demolition Management.

The fifth intake of the IDE Foundation Degree in Demolition Management commenced with 12 students on 20th March 2023. It is hoped that a sixth intake will commence in March 2024 however this will be subject to confirmed numbers for enrolment. Perses Ltd (Led by Stephen McCann) have continued to administer the course to students.

The Council of Management have continued to monitor Members contribution to the CPD Scheme but have noted that many members remain non-compliant with this element of Institute membership.

A steady flow of new Membership applications has been received throughout the year as well as many existing members applying to upgrade their membership.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events and Membership.

Risk Assessment

The principal risks to the organisation that have been identified by the Trustees are as follows:

Income and financial sustainability - Insufficient income and reserves for the charity sector to achieve its strategic objectives and maintain its operations.

Data Protection compliance and GDPR - An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.

Organisational change and digital transformation - The failure to execute organisational change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.

People, leadership and culture - Weaknesses or failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives.

Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels.

Regulatory - The charity fails to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

Cyber security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data.

Reputation - A range of occurrences including incidents, events and outcomes that may consequently damage a charity's reputation. Reputation risk is largely a consequence of other risk events materialising. However, our study identified that charities are including it as a specific risk.

Business continuity incidents - The occurrence of incidents that limit an organisation's ability to operate as it normally would in business as usual situations.

Trustees strategy for managing risks

Income and financial sustainability - This is monitored monthly by the Treasurer and National Secretary, an annual budget is produced ahead of each new financial year and ratified by the Council of Management (CoM). Financial reports are also provided by the Treasurer at each CoM meeting.

Data Protection compliance and GDPR - The institute has introduced a specific Data Protection and GDR Policy that is reviewed annually by the CoM.

Organisational change and digital transformation - The CoM have introduced a Marketing and Rebranding subcommittee that is tasked with reviewing the organisational change and digital/media transformation.

People, leadership and culture - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Governance - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Regulatory - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Cyber security - The IDE employs the services of an IT specialist on a monthly retainer, the IT specialist and National Secretary have put specific IT systems in place to significantly improve the institutes cyber security and mitigate any potential threat.

Reputation - The Trustees and CoM will review reports of any occurrences that threaten the reputation of the institute, any such occurrences will be dealt with in accordance with section 5 professional Conduct, Disciplinary Rules and Remedies of the institute's rules.

Business continuity incidents - The risk mitigations identified above have been put in place to reduce the risk of business continuity incidents occurring to the institute.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Charcroft Baker LLP continues to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) continue to undertake the Council of Management election process ensuring that a totally independent, fair and auditable procedure is in place.

Independent Examiner

Charcroft Baker LLP have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees	**Council of Management**	
Richard Dolman	Richard Dolman	President (Term ended 25.11.2022)
Vernon Watson	Vernon Watson	President (Elected 25.11.2022)
Stuart Accleton (Resigned 21.09.2023)	Stuart Accleton	Hon.Treasurer and Interim Vice president (Elected 15.02.202: – Term ends 31.10.2023)
Gary Bishop	Gary Bishop	Past President (Resigned 27.11.2022)
Duncan Rudall	Duncan Rudall	Past President
Howard Button	Howard Button	Past President
	Toby Comley	Vice President (Elected 25.11.2022 - Resigned 15.02.2023)
	Mark Jack	
	Grant Styles (Resigned 31.10.2022)	
	Brian Carroll	
	Stephen McCann	
	Terry Quarmby (Elected to Council 25.11.2022)	
	Adrian McLean (Co-opted to Council 24.02.2023)	

National Secretary and Charity Correspondent
M Tong-Ralphs

Secretarial Assistant
M Harris

Education and Training Administrator
I Woodbury

Principal and Registered Office Address	**Accountants**	**Principal Bankers**
Office 2 Innovation Studios	Charcroft Baker LLP	Nat West Bank
Medway	5 West Court	58 High Street
1044 Canal Road	Enterprise Road	Strood
Rochester	Maidstone	Kent
Kent	Kent	ME2 4AG
ME2 4DT	ME15 6JD	

Signed on behalf of the Trustees and Council of Management

Trustee: DUNCAN RUDALL
Duncan Rudall (Director)

Trustee: Vernon Watson
Vernon Watson (Director)

Date: 03/11/2023

Date: 31/10/23

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2023, which are set out on pages 10 to 16.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Michael Baker BA FCA
For and on behalf of Charcroft Baker LLP
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed: MG Baker

Date: 08/11/2023

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2023

INCOMING RESOURCES	2023		2022	
Income from charitable activities	£	£	£	£
Member subscriptions & Joining Fees	93,746		87,233	
IDE Education – Degree courses	30,200		27,513	
IDE Education – Examination Fees	3,780		3,030	
Seminars	48,165		24,620	
Annual Lunch / A G M	19,658		23,145	
Exhibition Space	3,230		4,800	
CPD Talks	4,400		2,400	
Fundraising	3,350		-	
Other activities				
Merchandise	424		175	
Investment income - Bank Interest	403		10	
Voluntary income				
Donations & Incentives	4		2,995	
		207,360		175,921
RESOURCES EXPENDED				
Expenditure from charitable activities				
IDE Education – Degree courses	27,589		21,960	
IDE Education - Amortisation	-		2,625	
Seminars and exhibitions	75,199		40,063	
Other trading activities				
Press, publicity, and merchandise	13,562		5,836	
Printing & Stationery	1,493		2,271	
Communications	1,551		2,896	
Donations Payable to President's Charity	615		6,988	
Computer Expenses	4,977		6,041	
Subscriptions	681		634	
Travel Expenses	884		657	
Insurance	2,583		2,539	
Bank & Financial Charges	326		436	
Miscellaneous Expenses	355		550	
Depreciation	335		446	
Profit / (Loss) on Disposal of Fixed Assets	-		305	
Support costs				
Salaries, NI and training	91,189		79,329	
Pensions	661		576	
Office Premises Costs	10,559		18,267	
Other Office Expenses	-		5,562	
Accountancy	5,272		5,552	
Professional Fees	8,443		2,689	
		246,274		206,222
Net income/expenditure for the period		(38,914)		(30,301)
Accumulated Fund brought forward - Unrestricted		201,127		231,428
Accumulated Fund carried forward - Unrestricted		162,213		201,127

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2023

		2023		2022	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)	-		-	
Tangible fixed assets	(Note 7)	1,004		1,338	
			1,004		1,338
CURRENT ASSETS					
Debtors & prepayments		66,965		58,411	
Accrued Income		1,622		-	
Bank account		129,590		172,448	
			198,177		230,859
CURRENT LIABILITIES					
Creditors & accrued expenses		16,870		6,387	
Deferred Income	(Note 8)	19,555		24,355	
Other taxes - PAYE & N I		543		328	
			36,968		31,070
NET CURRENT ASSETS			161,209		199,789
NET ASSETS			162,213		201,127
ACCUMULATED FUNDS					
Unrestricted funds	(Note 14)		162,213		201,127

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Affairs. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 03/11/2023 **and are signed on their behalf by:**

Trustee: _____ Treasurer: Vernon Watson

Duncan Rudall (Director) **Vernon Watson (Director)**

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Notes to the Financial Statements for the year ending 30 April 2023

1. **STATUTORY INFORMATION**
Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 7 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting
The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources
Incoming resources are accounted for when due.

Resources expended
Resources expended are accounted for on the accrual basis.

Tangible fixed assets
Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Intangible assets
Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs have been fully released to the income and expenditure account over their estimated useful life from September 2017 to November 2021.

Accumulated fund
The fund is unrestricted.

Financial instruments
Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

Going Concern
At the time of approving the financial statements, the Trustees are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	91,189	79,329
Social security costs	-	-
Pension Costs	661	576
Total	91,850	79,905

No employee received emoluments of more than £60,000.

The company operates a defined contribution pension scheme for employees. At the year end, a balance of £158 (2022 : £108) was due in relation to pensions payable.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
National secretary / Events director	1	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	3	3

4. TRUSTEE REMUNERATION

No trustees received any remuneration during the year.

Costs reimbursed to the trustees are detailed in note 13.

5. TAXATION

No liability to United Kingdom Corporation Tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2022	17,416
Additions	-
At 30 April 2023	17,416
Amortisation	
At 1 May 2022	17,416
Charge for the year	
At 30 April 2023	17,416
Net Book Value	
At 30 April 2023	NIL
At 30 April 2022	NIL

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £	Computer equipment £	Total £
Cost			
At 1 May 2022	933	1,393	2,326
Additions	-	-	-
Disposals	-	-	-
At 30 April 2023	933	1,393	2,326
Depreciation			
At 1 May 2022	640	348	988
Charge for the year	73	261	334
Eliminated on disposal			
At 30 April 2023	713	609	1,322
Net Book Value			
At 30 April 2023	220	784	1,004
At 30 April 2022	293	1,045	1,338

8. DEFERRED COSTS AND INCOME

	2022	Incoming resources	Released from prior years	Released from current year	2023
Degree course income	18,100	28,925	(17,500)	(12,700)	16,825
Exam fees	210	3,780	(210)	(3,570)	210
AGM	-	19,658	-	(19,658)	-
Seminars	3,200	48,385	(3,220)	(45,845)	2,520
Exhibitions	-	3,230	-	(3,230)	-
CPD	-	3,500	-	(3,500)	-
Subscription & joining fees	2,845	90,901	(2,825)	(90,921)	-
Fundraising	-	3,350	-	(3,350)	-
Merchandise	-	424	-	(424)	-
Donations	-	4	-	(4)	-
Bank interest	-	403	-	(403)	-
Total	24,355	202,560	(23,755)	(183,605)	19,555

9. Analysis of governance and support costs

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2023 £	Total 2022 £
Direct Costs						
Course and exam costs	18,093	-	-	-	18,093	11,168
Tutors and lecturers	8,346	-	-	-	8,346	8,507
Room Hire	1,150	-	-	-	1,150	2,285
Amortisation (IDE Education)	-	-	-	-	-	2,625
Seminar costs	-	75,199	-	-	75,199	40,063
Membership costs	-	-	-	-	-	-
Total	27,589	75,199	-	-	102,788	64,648

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2023 £	Total 2022 £
Support costs						
Staff costs	37,497	27,892	25,800	-	91,189	79,329
Pensions	302	195	164	-	661	576
Office expenses	-	-	-	-	-	5,562
Premises costs	-	-	10,559	-	10,559	18,267
Accountancy	-	-	-	5,272	5,272	5,552
Professional fees	-	-	8,443	-	8,443	2,689
Total	37,799	28,087	44,966	5,272	116,124	111,975

Accountancy includes £750 (2022 : £750) in relation to the Independent Examination and £4,522 (2022 : £4,802) in relation to other accounting services.

10. **FINANCIAL COMMITMENTS**

The company's total future financial commitments under operating leases are £3,403 (2022 - £3,302) all due within one year.

11. **CONTROL**

The company was under the control of the Trustees throughout the current period.

12. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

13. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid V Watson, a trustee, £240 (2022 : £463) for costs incurred in connection with the delivery of the IDE Examination preparation days. No amounts were owed to V Watson at the year end.

During the year the Institute of Demolition Engineers paid R Dolman, a trustee, £246 (2022 : £Nil) for costs incurred in connection with the supply of a meeting room and associated costs. No amounts were owed to R Dolman at the year end.

During the year the Institute of Demolition Engineers paid Perses Safety Limited, a company in which S McCann is the sole director, an amount of £9,864 (2022 : £15,402) for services provided in connection with teaching and overseeing the Demolition Management degree courses. No amounts were owed to Perses Safety Limited at the year end.

14. **STATEMENT OF FUNDS**

	Balance 01/05/2022	Incoming resources	Expenditure	Transfers	Balance 30/04/2023
Unrestricted funds					
General funds	178,127	207,360	(235,995)	(4,279)	145,213
Designated funds - Charitable donations	8,000	-	(415)	(2,585)	5,000
Designated funds - IDE Education	15,000	-	(9,864)	6,864	12,000
	201,127	207,360	(246,274)	-	162,213

INSTITUTE OF DEMOLITION ENGINEERS

England & Wales - Charity number 1150625

Accounts

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2022

Page	Contents
2-7	Report of the Trustees and Council of Management (Including Directors report)
8-9	Independent Examiners' Report
10	Statement of Financial Activities
11	Balance Sheet
12-16	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

The Trustees and Council of Management present their annual report and the financial statements of the Institute for the year ended 30 April 2022. The Council of Management is shown on page 7 and includes the Trustees, who are also the Directors of the charitable company.

Structure, Governance and Management

Institute of Demolition Engineers is a charity governed by a Memorandum and Articles incorporated 29th May 2012. The charity's registered number is 1150625 and the company number is 08087902.

The Trustees are appointed in line with Memorandum and Articles. On appointment new Trustees are given full details of the policies and procedures of the Institute of Demolition Engineers which is incorporated within the Rules of the Institute as well as relevant documentation that highlights their responsibilities as a Trustee.

Public Benefit

The primary aim of the Institute is to advance the science of demolition engineering, for the good of all practitioners and of the public at large, whether these are in the United Kingdom or overseas.

Main Purpose, Objectives and Activities

The Institute of Demolition Engineers is a Charitable Educational Trust and exists to promote and foster the science of demolition engineering, with its main objectives being:

- Promoting use of more efficient techniques in the industry;
- Encouragement of safer methods of working;
- Provision of a qualifying body for the industry.

The main activities undertaken by the Institute in relation to the above purposes are outlined in the review of financial activities.

Members

Members are professional Demolition Engineers, Managers, Supervisors and Technicians who through examinations, evidence of competence, including CPD and interview progress from Entrant level to Full Membership.

Grades of Membership

Entrant, Technician, Associate, Full Member, Fellow, Affiliate, Student.

Additional Members Benefits

- Accreditation as a competent professional Demolition Engineer;
- Acquisition of knowledge through attending seminars and meetings;
- Participation in an exchange and discussion of ideas and information;
- Enjoying a representation of common interests;
- Having continuing professional development noted and valued.

In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

Reserves Policy

The Council of Management has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2022/2023 is £227,950 and a target of £77,500 to £122,500 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Council of Management are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £175,921 a designation of £8,000 has been set aside for charitable donations and bursaries and £15,000 for IDE Education expenses. Over the next 5 years the strategy is to continue to build reserves through planned events and growth of membership.

Review of Financial Activities

The financial statements show a deficit for the year of £30,301 (2021 : £19,425) and net assets of £201,127 (2021 : £231,428). This deficit has arisen due to increased costs from moving office, increase in employee salaries and the revision of the Foundation Degree units.

The Institute has seen a slight increase to grades of membership this financial year with the Membership Committee approving new Entrant, Full Membership and Retired applications during their meetings throughout the year. In addition to this we have been able to hold an exam session in March which has seen many Entrant Grade members achieve the higher grade of Associate (AMIDE). Unfortunately, we have also received 7 resignations from members who did not wish to continue their membership and had to terminate 4 members due to non-payment of membership fees.

At 30 April 2022 the membership totalled 401 (2021: 388) as shown in the table below.

	2022	2021
Entrant	28	24
Technician	9	9
Associate	32	27
Full Member	257	253
Honorary Member	4	4
Fellow	11	15
Honorary Fellow	21	18
Retired	20	20
Affiliate	17	17
Student	2	1
Total	**401**	**388**

Due to the Covid 19 Pandemic the Autumn Seminar, scheduled to take place on 24th September 2021, did not take place. However, due to the relaxation of the rules surrounding the pandemic, we were able to hold the Spring Seminar in Leeds on 25th February 2022 with an impressive number of guests attending (196). Due to the cancellation of previous events and being unable to offer a Graduation and Awards Ceremony to graduates who had completed the Foundation Degree in Demolition Management as well as to members who had achieved a higher status within the Institute, the Council made the decision to incorporate a ceremony within the programme for the Spring Seminar.

In addition, we were fortunate to be able to offer the AGM and Annual Luncheon event which took place at One Great George Street, Westminster on 12th November 2021. Irrespective of the apprehension of many members to attend a face-to-face event we welcomed 170 guests to this event London.

The fourth intake of the IDE Foundation Degree in Demolition Management commenced with 10 students on 21st March 2022. It is hoped that a fifth intake will commence in March 2023 however this will be subject to confirmed numbers for enrolment.

Due to the difficulty in obtaining CPD during the pandemic, the Council of Management agreed to place an amnesty on the scheme until the end of December 2021. It was agreed that from January 2022, members would be expected to achieve the required evidence to meet the IDE CPD Scheme criteria.

In December 2021 Amy Roberts, Education and Training Administrator left the Institute for pastures new. Her role was taken over temporarily by Lisa Belsom and then in 20th June 2022 Isobel Woodbury took over the position and has settled into the role very well. Isobel will continue to offer a dedicated assistance to all members to bring them in line with the IDE CPD requirements as well as all students currently studying for the Foundation Degree in Demolition Management.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events and Membership.

Risk Assessment

The principal risks to the organisation that have been identified by the Trustees are as follows:

Income and financial sustainability - Insufficient income and reserves for the charity sector to achieve its strategic objectives and maintain its operations.

Data Protection compliance and GDPR - An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.

Organisational change and digital transformation - The failure to execute organisational change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.

People, leadership and culture - Weaknesses or failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives.

Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels.

Regulatory - The charity fails to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

Cyber security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data.

Reputation - A range of occurrences including incidents, events and outcomes that may consequently damage a charity's reputation. Reputation risk is largely a consequence of other risk events materialising. However, our study identified that charities are including it as a specific risk.

Business continuity incidents - The occurrence of incidents that limit an organisation's ability to operate as it normally would in business as usual situations.

Trustees strategy for managing risks

Income and financial sustainability - This is monitored monthly by the Treasurer and National Secretary, an annual budget is produced ahead of each new financial year and ratified by the Council of Management (CoM). Financial reports are also provided by the Treasurer at each CoM meeting.

Data Protection compliance and GDPR - The institute has introduced a specific Data Protection and GDR Policy that is reviewed annually by the CoM.

Organisational change and digital transformation - The CoM have introduced a Marketing and Rebranding subcommittee that is tasked with reviewing the organisational change and digital/media transformation.

People, leadership and culture - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Governance - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Regulatory - This is reviewed by the Trustees, should issues be identified the Trustees will request a strategy from the CoM on how improvements can be made to meet the regulatory requirements.

Cyber security - The IDE employs the services of an IT specialist on a monthly retainer, the IT specialist and National Secretary have put specific IT systems in place to significantly improve the institutes cyber security and mitigate any potential threat.

Reputation - The Trustees and CoM will review reports of any occurrences that threaten the reputation of the institute, any such occurrences will be dealt with in accordance with section 5 professional Conduct, Disciplinary Rules and Remedies of the institute's rules.

Business continuity incidents - The risk mitigations identified above have been put in place to reduce the risk of business continuity incidents occurring to the institute.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Charcroft Baker LLP continues to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) continue to undertake the Council of Management election process ensuring that a totally independent, fair and auditable procedure is in place.

Independent Examiner

Charcroft Baker LLP have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees
Duncan Rudall
Howard Button
Vernon Watson
Stuart Accleton
Richard Dolman
Gary Bishop

Council of Management

Richard Dolman	President
Vernon Watson	Vice President
Stuart Accleton	Honorary Treasurer
Gary Bishop	Immediate Past President
Duncan Rudall	Past President
Howard Button	Past President
Toby Comley	
Mark Jack	
Grant Styles	
Brian Carroll	
Stephen McCann	

National Secretary and Charity Correspondent
M Tong-Ralphs

Secretarial Assistant
M Harris

Education and Training Administrator
I Woodbury

Principal and Registered Office Address
Office 2 Innovation Studios
Medway
1044 Canal Road
Rochester
Kent
ME2 4DT

Accountants
Charcroft Baker LLP
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Principal Bankers
Nat West Bank
58 High Street
Strood
Kent
ME2 4AG

Signed on behalf of the Trustees and Council of Management

Trustee: _____
Duncan Rudall (Director)

Date: 12TH October 2022

Trustee: _____
Stuart Accleton
(Director and Honorary Treasurer)

Date: 10th OCTOBER 2022

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2022, which are set out on pages 10 to 16.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Michael Baker BA FCA
For and on behalf of Charcroft Baker LLP
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed: MBaker

Date: 31 October 2022

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2022

INCOMING RESOURCES	**2022**		**2021**	
Income from charitable activities	£	£	£	£
Member subscriptions & Joining Fees	87,233		86,199	
IDE Education – Degree courses	27,513		16,475	
IDE Education – Examination Fees	3,030		1,890	
Seminars	24,620		-	
Annual Lunch / A G M	23,145		-	
Exhibition Space	4,800		-	
CPD Talks	2,400		-	
Other activities				
Advertising	-		480	
Merchandise	175		15	
Investment income - Bank Interest	10		116	
Voluntary income				
Donations & Incentives	2,995		1,482	
		175,921		106,657
RESOURCES EXPENDED				
Expenditure from charitable activities				
IDE Education – Degree courses	21,960		9,312	
IDE Education - Amortisation	2,625		2,857	
Seminars and exhibitions	40,063		966	
Membership costs	-		1,398	
Other trading activities				
Press, publicity, and merchandise	5,836		1,183	
Printing & Stationery	2,271		468	
Communications	2,896		4,034	
Donations Payable to President's Charity	6,988		250	
Management & Meeting Expenses	-		596	
Computer Expenses	6,041		5,751	
Subscriptions	634		689	
Travel Expenses	657		7	
Insurance	2,539		1,089	
Bank & Financial Charges	436		231	
Miscellaneous Expenses	550		360	
Depreciation	446		299	
Profit / (Loss) on Disposal of Fixed Assets	305		-	
Support costs				
Salaries, NI and training	79,329		68,540	
Pensions	576		1,112	
Office Premises Costs	18,267		13,843	
Other Office Expenses	5,562		1,487	
Accountancy	5,552		4,746	
Professional Fees	2,689		6,864	
		206,222		126,082
Net income/expenditure for the period		(30,301)		(19,425)
Accumulated Fund brought forward - Unrestricted		231,428		250,853
Accumulated Fund carried forward - Unrestricted		201,127		231,428

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2022

		2022		2021	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)	-		2,625	
Tangible fixed assets	(Note 7)	1,338		895	
			1,338		3,520
CURRENT ASSETS					
Debtors & prepayments		58,411		61,139	
Accrued Income		-		1,095	
Bank account		172,448		185,301	
			230,859		247,535
CURRENT LIABILITIES					
Creditors & accrued expenses		6,387		3,035	
Deferred Income	(Note 8)	24,355		16,338	
Other taxes - PAYE & N I		328		254	
			31,070		19,627
NET CURRENT ASSETS			199,789		227,908
NET ASSETS			201,127		231,428
ACCUMULATED FUNDS					
Unrestricted funds	(Note 14)		201,127		231,428

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Affairs. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 12th October 2022 **and are signed on their behalf by:**

Trustee: _____ Treasurer: _____

Duncan Rudall (Director)

Stuart Accleton (Director and Honorary Treasurer)

1. **STATUTORY INFORMATION**

Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 7 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources

Incoming resources are accounted for when due.

Resources expended

Resources expended are accounted for on the accrual basis.

Tangible fixed assets

Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Intangible assets

Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs have been released to the income and expenditure account with effect from September 2017 (being the month in which the degree course was introduced) over their estimated useful life to November 2021.

Accumulated fund

The fund is unrestricted.

Financial instruments

Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

Going Concern

At the time of approving the financial statements, the Trustees are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	79,329	67,467
Social security costs	-	533
Pension Costs	576	1,112
Total	79,905	69,112

No employee received emoluments of more than £60,000.

The company operates a defined contribution pension scheme for employees. At the year end, a balance of £108 (2021 : £81) was due in relation to pensions payable.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
National secretary / Events director	1	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	3	3

4. TRUSTEE REMUNERATION

No members of the Council of Management received any remuneration during the year.

No costs were reimbursed to the members of the Council of Management.

5. TAXATION

No liability to United Kingdom Corporation Tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2021	17,416
Additions	-
At 30 April 2022	17,416
Amortisation	
At 1 May 2021	14,791
Charge for the year	2,625
At 30 April 2022	17,416
Net Book Value	
At 30 April 2022	NIL
At 30 April 2021	2,625

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £	Computer equipment £	Total £
Cost			
At 1 May 2021	3,060	-	3,060
Additions	-	1,393	1,393
Disposals	(2,127)	-	(2,127)
At 30 April 2022	933	1,393	2,326
Depreciation			
At 1 May 2021	2,165	-	2,165
Charge for the year	98	348	446
Eliminated on disposal	(1,623)	-	(1,623)
At 30 April 2022	640	348	988
Net Book Value			
At 30 April 2022	293	1,045	1,338
At 30 April 2021	895	-	895

8. **DEFERRED COSTS AND INCOME**

The current period shows deferred income of £24,355 (2021: £16,338) relevant to degree course income.

	2021	Incoming resources	Released from prior years	Released from current year	2022
Degree course income	16,338	29,275	(14,638)	(12,875)	18,100
Exam fees	-	3,240	-	(3,030)	210
AGM	-	23,145	-	(23,145)	-
Seminars	-	27,820	-	(24,620)	3,200
Exhibitions	-	4,800	-	(4,800)	-
CPD	-	2,400	-	(2,400)	-
Subscription & joining fees	-	90,078	-	(87,233)	2,845
Merchandise	-	175	-	(175)	-
Donations	-	2,995	-	(2,995)	-
Bank interest	-	10	-	(10)	-
Total	16,338	183,938	(14,638)	(161,283)	24,355

9. **Analysis of governance and support costs**

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2022 £	Total 2021 £
Direct Costs						
Course and exam costs	11,168	-	-	-	11,168	2,570
Tutors and lecturers	8,507	-	-	-	8,507	6,587
Room Hire	2,285	-	-	-	2,285	155
Amortisation (IDE Education)	2,625	-	-	-	2,625	2,857
Seminar costs	-	40,063	-	-	40,063	966
Membership costs	-	-	-	-	-	1,398
Total	24,585	40,063	-	-	64,648	14,533

	IDE Education £	Seminars / Exhibitions £	Member Services £	Governance £	Total 2022 £	Total 2021 £
Support costs						
Staff costs	27,487	25,866	25,976	-	79,329	68,540
Pensions	146	213	217	-	576	1,112
Office expenses	-	-	5,562	-	5,562	1,487
Premises costs	-	-	18,267	-	18,267	13,843
Accountancy	-	-	-	5,552	5,552	4,746
Professional fees	-	-	2,689	-	2,689	6,864
Total	27,633	26,079	52,711	5,552	111,975	96,592

Accountancy includes £750 (2021 : £750) in relation to the Independent Examination and £4,802 (2021 : £3,996) in relation to other accounting services.

10. **FINANCIAL COMMITMENTS**

The company's total future financial commitments under operating leases are £3,302 (2021 - £Nil) all due within one year.

11. **CONTROL**

The company was under the control of the Trustees throughout the current period.

12. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

13. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid T Quarmby, a former trustee, £NIL (2021 : £2,265) for services provided in connection with the IDE Foundation Degree and other educational services. No amounts were owed to T Quarmby at the year end.

During the year the Institute of Demolition Engineers paid V Watson, a trustee, £463 (2021 : £NIL) for services provided in connection with the delivery of the IDE Examination preparation days. No amounts were owed to V Watson at the year end.

14. **Statement of funds**

	Balance 01/05/2021	Incoming resources	Expenditure	Balance 30/04/2022
Unrestricted funds				
General funds	208,428	175,921	(206,222)	178,127
Designated funds – Charitable donations	8,000	-	-	8,000
Designated funds – IDE Education	15,000	-	-	15,000
	231,428	175,921	(206,222)	201,127

INSTITUTE OF DEMOLITION ENGINEERS

England & Wales - Charity number 1150625

Accounts

Company Number : 08087902
Registered Charity Number : 1150625

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING: 30 APRIL 2021

Page	Contents
2-6	Report of the Trustees and Council of Management (Including Directors report)
7-8	Independent Examiners' Report
9-10	Statement of Financial Activities
11	Balance Sheet
12-15	Notes to the Financial Statements

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

The Trustees and Council of Management present their annual report and the financial statements of the Institute for the year ended 30 April 2021. The Council of Management is shown on page 6 and includes the Trustees, who are also the Directors of the charitable company.

Structure, Governance and Management

Institute of Demolition Engineers is a charity governed by a Memorandum and Articles incorporated 29th May 2012. The charity's registered number is 1150625 and the company number is 08087902.

The Trustees are appointed in line with Memorandum and Articles. On appointment new Trustees are given full details of the policies and procedures of the Institute of Demolition Engineers which is incorporated within the Rules of the Institute as well as relevant documentation that highlights their responsibilities as a Trustee.

Public Benefit

The primary aim of the Institute is to advance the science of demolition engineering, for the good of all practitioners and of the public at large, whether these are in the United Kingdom or overseas.

Main Purpose, Objectives and Activities

The Institute of Demolition Engineers is a Charitable Educational Trust and exists to promote and foster the science of demolition engineering, with its main objectives being:

- Promoting use of more efficient techniques in the industry;
- Encouragement of safer methods of working;
- Provision of a qualifying body for the industry.

The main activities undertaken by the Institute in relation to the above purposes are outlined in the review of financial activities.

Members

Members are professional Demolition Engineers, Managers, Supervisors and Technicians who through examinations, evidence of competence, including CPD and interview progress from Entrant level to Full Membership.

Grades of Membership

Entrant, Technician, Associate, Full Member, Fellow, Affiliate, Student.

Additional Members Benefits

- Accreditation as a competent professional Demolition Engineer;
- Acquisition of knowledge through attending seminars and meetings;
- Participation in an exchange and discussion of ideas and information;
- Enjoying a representation of common interests;
- Having continuing professional development noted and valued.

In reviewing our charitable objectives, and as part of planning our future programme of work, we, the Trustees of the Institute of Demolition Engineers, have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work and education will consistently contribute to the charity's aims and objectives.

Reserves Policy

The Council of Management has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2021/2022 is £212,000 and a target of £70,000 to £115,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Council of Management are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £106,657 a designation of £8,000 has been set aside for charitable donations and bursaries and £15,000 for the IDE: Education Fund. Over the next 5 years the strategy is to continue to build reserves through planned events and growth of membership.

Review of Financial Activities

In what was a difficult year for everyone the financial statements show a deficit for the year of £19,425 (2020 : £6,333 surplus) and net assets of £231,428 (2020 : £250,853). This deficit has arisen due to us not being able to hold any of our planned events including our two annual Seminars in Leeds and One Great George Street and our AGM. These three events have always generated additional income for the Institute along with an opportunity to undertake fundraising for the Presidents Charity. In addition to this, the planned third intake of the IDE Foundation Degree had to be postponed for ten months meaning that income generated from this fell into the following financial year.

The Institute has seen a drop in membership for this financial year, this has been due to a number of student members finishing their studies and a number of members retiring and therefore choosing to rescind their membership. Unfortunately, we have also had to terminate a number of members for non-payment of membership fees.

At 30 April 2021 the membership totalled 388 (2020: 421) as shown in the table below.

	2021	2020
Entrant	24	28
Technician	9	12
Associate	27	54
Full Member	253	242
Honorary Member	4	4
Fellow	15	19
Honorary Fellow	18	13
Retired	20	24
Affiliate	17	17
Student	1	8
Total	**388**	**421**

The President however would like it noted that the number of members progressing from associate to full member has been in line with the Rules of the Institute and has been achieved through the dedication of council members to undertake professional interviews via online conferencing.

Due to the Covid 19 Pandemic the Autumn Seminar, scheduled to take place in September 2020 was cancelled and the Spring Seminar was replaced with a Virtual event that took place on 25th February 2021. Despite the latter being virtual it still attracted 126 delegates from both within and outside the Institute and Demolition industry.

In addition, due to the pandemic the Annual Luncheon scheduled to take place in November 2020 was cancelled, however it was possible to offer a virtual AGM that took place on 27th November 2020. At that time, it was agreed that certificates would be sent directly to those members who had achieved higher status in the Institute with the intention of organising an Awards Ceremony once the pandemic situation had improved.

The third intake of the IDE Foundation Degree in Demolition Engineering and Management commenced with 8 students on 12th April 2021. It is hoped that a fourth intake will commence in March 2022 however this will be subject to confirmed numbers for enrolment.

Due to the difficulty in obtaining CPD over the last 18 months the Council of Management agreed to place an amnesty on the scheme until the end of December 2021 in the hope that circumstances may have improved by that point. From January 2022 members will be expected to achieve the required evidence to meet the IDE Scheme criteria and our Education and Training Administrator, Amy Roberts, will continue to offer more dedicated assistance to all members to bring them in line with the IDE CPD requirements.

Once again, we were disappointed to have to make the decision to cancel the examination session in March 2021 leaving us with a backlog of members waiting to sit their exam, however, it was positive to see that many of those members affected chose to book to sit their exam in September 2021.

Apart from the Council of Management and Trustee meetings, there were sub-committees to deal with Finance, Events and Membership.

Statement of Trustees and Directors' responsibilities

The Trustees are responsible for preparing the report of the Trustees and Council of Management (including Directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

Charcroft Baker LLP continues to undertake quarterly accounts preparation and payroll services on behalf of the Institute. Civica (formerly The Electoral Reform Services (ERS)) continue to undertake the Council of Management election process ensuring that a totally independent, fair and auditable procedure is in place.

Independent Examiner

Charcroft Baker LLP have been appointed as independent examiner for the ensuing year.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
ANNUAL REPORT OF THE TRUSTEES AND COUNCIL OF MANAGEMENT (INCLUDING DIRECTORS' REPORT)

Trustees
D Rudall
H Button
V Watson
S Accleton
D Darsey – resigned 23rd Sep 2020
R Dolman – appointed 25th Feb 2021
G Bishop – appointed 26th Feb 2021
T Quarmby – Resigned 4th July 2020

Council of Management

Richard Dolman	President
Vernon Watson	Vice President
Stuart Accleton	Honorary Treasurer
Gary Bishop	Immediate Past President
Duncan Rudall	Past President
Howard Button	Past President
Toby Comley	
Mark Jack	
Grant Styles	
Brian Carroll	
Stephen McCann - Elected 27th Nov 2020	
T Quarmby – Resigned 4th July 2020	

National Secretary and Charity Correspondent
M Tong-Ralphs

Secretarial Assistant
M Harris

Education and Training Administrator
A Roberts

Principal and Registered Office Address
Office 2 Innovation Studios
Medway
1044 Canal Road
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Kent
ME2 4DT

Accountants
Charcroft Baker LLP
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Principal Bankers
Nat West Bank
58 High Street
Strood
Kent
ME2 4AG

Signed on behalf of the Trustees and Council of Management

Trustee: _____
Duncan Rudall (Director)

Date: 30/10/2021

Trustee: _____
Stuart Accleton
(Director and Honorary Treasurer)

Date: 1/11/2021

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

I report to the trustees on my examination of the financial statements of the Institute of Demolition Engineers for the year ending 30 April 2021, which are set out on pages 9 to 15.

Respective responsibilities of Trustees, Council of Management and Examiner

As the Trustees (who are also Directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). You also 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, I report in respect of my examination of your charity's financial statements. It is my responsibility to:

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

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking explanations from you as Trustees and Council of Management 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

In accordance with section 145 of the 2011 Act I confirm that I am qualified to undertake the examination as a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE INSTITUTE OF DEMOLITION ENGINEERS CHARITABLE COMPANY

Independent Examiners Statement

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:

- The accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- The accounts do not accord with those accounting records; or
- The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP)

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.

Michael Baker BA FCA
For and on behalf of Charcroft Baker LLP
Statutory Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD

Signed: MCBaker

Date: 05/11/21

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2021

INCOME	2021		2020	
	£	£	£	£
Subscriptions & Joining Fees	86,199		87,623	
Foundation Degree	16,475		54,869	
Seminars	-		51,150	
Annual Lunch / A G M	-		25,070	
Exhibition Space	-		8,200	
Fund Raising Events	-		10,410	
Donations & Incentives	1,482		17,081	
Examination Fees	1,890		4,190	
Advertising	480		2,650	
Merchandise	15		160	
Bank Interest	116		86	
		106,657		261,489
EXPENSES				
Seminars	966		39,525	
Annual Lunch / A G M	-		23,784	
Fundraising Events	-		817	
Examinations	-		6,756	
Foundation Degree	9,312		24,051	
Merchandise	-		2,999	
Donations Payable to President's Charity	250		25,800	
Salaries, NI and training	68,540		71,692	
Pensions	1,112		1,372	
Recruitment Fees	-		9,000	
Office Premises Costs	13,843		11,450	
Press and Publicity	1,183		3,024	
Management & Meeting Expenses	596		541	
Demolition Engineer Production Costs	-		4,691	
Communications	4,034		6,208	
Printing & Stationery	468		2,248	
Other Office Expenses	1,487		2,575	
Computer Expenses	5,751		4,401	
Subscriptions	689		486	
Travel Expenses	7		2,060	
Accountancy	4,746		3,603	
Professional Fees	6,864		-	
Insurance	1,089		1,782	
Bank & Financial Charges	231		590	
Miscellaneous Expenses	360		408	
Membership costs	1,398		494	
Depreciation	299		398	
Amortisation (IDE Education)	2,857		4,401	
		126,082		255,156

INSTITUTE OF DEMOLITION ENGINEERS (A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the year ending 30 April 2021 continued

Net income/expenditure for the period	(19,425)	6,333
Accumulated Fund brought forward	250,853	244,520
Accumulated Fund carried forward	231,428	250,853

INSTITUTE OF DEMOLITION ENGINEERS
(A Company Limited by Guarantee)
Balance Sheet as at 30 April 2021

		2021		2020	
		£	£	£	£
NON CURRENT ASSETS					
Intangible assets	(Note 6)	2,625		5,481	
Tangible fixed assets	(Note 7)	895		1,194	
			3,520		6,675
CURRENT ASSETS					
Debtors & prepayments		61,139		73,816	
Accrued Income		1,095		2,545	
Bank account		185,301		172,965	
			247,535		249,326
CURRENT LIABILITIES					
Creditors & accrued expenses		3,035		3,623	
Deferred Income		16,338		-	
Other taxes - PAYE & N I		254		1,525	
			19,627		5,148
NET CURRENT ASSETS			227,908		244,178
NET ASSETS			231,428		250,853
ACCUMULATED FUND			231,428		250,853

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Affairs. For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Trustees/Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been approved and signed on behalf of the Trustees and authorised for issue on the 01/11/2021 **and are signed on their behalf by:**

Trustee: _____ Treasurer: _____

Duncan Rudall (Director)

Stuart Accleton (Director and Honorary Treasurer)

1. **STATUTORY INFORMATION**

Institute of Demolition Engineers is a private company, limited by guarantee, registered in England and Wales. The company is also a charity registered with the Charity Commission. The company number and charity number can be found on page 1 of these accounts and the company's registered office can be found on page 6 of these accounts.

2. **ACCOUNTING POLICIES**

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP).

Incoming resources

Incoming resources are accounted for when due.

Resources expended

Resources expended are accounted for on the accrual basis.

Tangible fixed assets

Depreciation is charged at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and Fixtures - 25% on reducing balance

Intangible assets

Intangible assets consist of development costs incurred in connection with the development of the demolition degree course. These costs are being released to the income and expenditure account with effect from September 2017 (being the month in which the degree course was introduced) over their estimated useful life to November 2021.

Accumulated fund

The fund is unrestricted.

Going Concern

The Trustees acknowledge the uncertainty concerning Covid-19 and the impact that this could have on the Institute's operational existence for the foreseeable future. Despite some events being cancelled or postponed where the safety of members and staff cannot be assured, the Trustees monitor the financial position of the Institute regularly and, at the time of approving the financial statements, are confident that the Institute has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

3. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	67,467	68,635
Social security costs	533	3,057
Pension Costs	1,112	1,372
Total	69,112	73,064

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
National secretary / Events director	1	1
Secretarial assistant	1	1
Education and Training Administrator	1	1
	3	3

4. TRUSTEE REMUNERATION

No members of the Council of Management received any remuneration during the year.

No costs were reimbursed to the members of the Council of Management.

5. TAXATION

No liability to United Kingdom corporation tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

6. INTANGIBLE FIXED ASSETS

	Degree Development Costs £
Cost	
At 1 May 2020	17,416
Additions	-
At 30 April 2021	17,416
Amortisation	
At 1 May 2020	11,935
Charge for the year	2,856
At 30 April 2021	14,791
Net Book Value	
At 30 April 2021	2,625
At 30 April 2020	5,481

7. TANGIBLE FIXED ASSETS

	Furniture and Fixtures £
Cost	
At 1 May 2020	3,060
Additions	-
At 30 April 2021	3,060
Depreciation	
At 1 May 2020	1,866
Charge for the year	299
At 30 April 2021	2,165
Net Book Value	
At 30 April 2021	895
At 30 April 2020	1,194

8. **DEFERRED COSTS AND INCOME**

The current period shows deferred income of £16,338 (2020: £Nil) relevant to degree course income.

9. **CONTROL**

The company was under the control of the Trustees throughout the current period.

10. **COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital.

In the event of a winding up, the members are liable to contribute towards any deficiency up to a maximum of £1 each.

11. **RELATED PARTY TRANSACTIONS**

During the year the Institute of Demolition Engineers paid T Quarmby, a former trustee, £2,265 (2020 : £10,582) for services provided in connection with the IDE Foundation Degree and other educational services. No amounts were owed to T Quarmby at the year end.

Included within the profit and loss account is an amount of £2,265 (2020 : £8,323) in respect of these costs.