

Charity registration number: 1174009

**ORGANISATION DESIGN INSTITUTE
TRUSTEE'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Accounting Crew
Office Suite 3
Shrieves Walk
Stratford-Upon-Avon
CV37 6GJ

Organisation Design Institute Contents

	Page
Trustee's Report	1—2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6—9

Organisation Design Institute
Trustee's Report For The Year Ended 31 December 2024

The trustee presents his report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The charity's objectives are to advance learning and education in Organisation Design through research, curated information and events for members. Trustees follow guidance issued by the Charity Commission in deciding what activities the charity should undertake

Structure, Governance and Management

Additional Note

The Organisation Design Institute is a registered Charity, No.1174009, being a Charitable Incorporated Organisation, registered on 28 July 2017.

The Board of Trustees who served during the year and up to the date of signature of the financial statements are listed above.

The Charity does not have any paid staff. Individuals are contracted to provide professional and curatorial services at a fixed rate and agreed number of hours for the year.

The Board of Trustees is governed and works in accordance with its Codex, which is reviewed and updated periodically. Trustees meet 4 times a year to set direction and review progress towards objectives.

The Board of Trustees are volunteers and do not receive an income from ODI. Expenses are paid, subject to policy and ODI financial performance, for attending board meetings and supporting events.

Reference and Administrative Details

Charity Number

1174009

Independent Examiner

Calhan Jones
The Accounting Crew
Office Suite 3
Shrieves Walk
Stratford-Upon-Avon
CV37 6GJ

**Organisation Design Institute
Trustee's Report (continued)
For The Year Ended 31 December 2024**

The trustee's report was approved by the board of trustees and signed on its behalf by:

A. Schenk

ALEX SCHENK
TREASURER

Date 25/10/2025

Organisation Design Institute
Independent Examiner's Report to the Trustees of Organisation Design Institute
For The Year Ended 31 December 2024

I report to the trustee on my examination of the accounts of Organisation Design Institute (the Trust) for the year ended 31 December 2024.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Calhan Jones
8th October 2025
Office Suite 3
Shrieves Walk
Stratford-Upon-Avon
CV37 6GJ

**Organisation Design Institute
Statement of Financial Activities
For The Year Ended 31 December 2024**

		2024	2023
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	8,590	72,293
Charitable activities:			
Trading Income		24,637	-
		<u>33,227</u>	<u>89,880</u>
EXPENDITURE ON:			
Raising funds		(90,153)	(29,353)
Charitable activities:			
NET (EXPENDITURE)/INCOME		<u>(56,926)</u>	<u>60,527</u>
NET MOVEMENT IN FUNDS		<u>(56,926)</u>	<u>60,527</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		208,197	147,670
TOTAL FUNDS CARRIED FORWARD	8	<u><u>151,271</u></u>	<u><u>208,197</u></u>

The notes on pages 6 to 9 form part of these financial statements.

**Organisation Design Institute
Statement of Financial Position
As At 31 December 2024**

		2024	2023
		Unrestricted	Total
	Notes	funds	funds
		£	£
CURRENT ASSETS			
Debtors	6	102,301	2,632
Cash at bank and in hand		44,827	64,815
		<u>147,128</u>	<u>67,447</u>
NET CURRENT ASSETS (LIABILITIES)		<u>147,128</u>	<u>67,447</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>147,128</u>	<u>67,447</u>
Creditors: Amounts Falling Due After More Than One Year	7	4,143	140,750
NET ASSETS		<u>151,271</u>	<u>208,197</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		151,271	208,197
TOTAL FUNDS	8	<u>151,271</u>	<u>208,197</u>

On behalf of the board

A. Schneek Alex SCHNEEK

Date 25/10/2025 TREASURER

The notes on pages 6 to 9 form part of these financial statements.

**Organisation Design Institute
Notes to the Financial Statements
For The Year Ended 31 December 2024**

1. General Information

Organisation Design Institute is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1174009. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee.

Designated funds comprise unrestricted funds that have been set aside by the trustee for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Organisation Design Institute
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

2.4. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

3. Income from Donations and Legacies

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	8,590	72,293

4. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	19,400	2,387

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Organisation Design Institute
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

5. Average Number of Employees

Average number of employees during the year was: (2023:)

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	7,383	2,632
Other debtors	16	-
	<u>7,399</u>	<u>2,632</u>
Due after more than one year		
Other debtors	94,902	-
	<u>102,301</u>	<u>2,632</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Other loans	<u>(4,143)</u>	<u>(140,750)</u>

8. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	208,197	33,227	(90,153)	151,271
Total funds	<u>208,197</u>	<u>33,227</u>	<u>(90,153)</u>	<u>151,271</u>

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	147,670	89,880	(29,353)	208,197
Total funds	<u>147,670</u>	<u>89,880</u>	<u>(29,353)</u>	<u>208,197</u>

9. Transactions with Trustees

Organisation Design Institute
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2024	2023
	£	£
Travel	3,211	-

10. Related Party Disclosures